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Education and Public Health

(194⁶) Department.

S. SERIES.

G.O. No. 1278

1278

Dated 23-6-46.

[Despatch Abstract.]

Audit Report-1944-45-Elementary Education Fund Accounts-
District Board South Arcot-Recorded.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

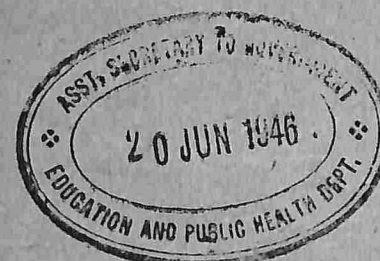
L.F.No. 2265

Examiner's Office.

Subject:- Audit Report- 1944-45-Elementary Education Fund- South Arcot District Board- Replies-

32908

Forwarded to the Secretary to Government, Education and Public Health Department, Madras, with the copies of the replies and resolution of the board together with two copies of the annual account of receipts and charges.



Dr. M. N. Srinivasan
Assistant Examiner of U.F. Accounts.

E.P.H.C.

G.O. No 818 Edu. report to be page 2 impa is put not easily available as it is put up in one of the files in Dept. This may be until 28.6.46.
28/6/46



AUDIT REPORT ON THE ARCADE ELEMENTARY EDUCATION FUND ACCOUNTS OF
THE SOUTH ARCOOT DISTRICT BOARD OF THE SOUTH ARCOOT DISTRICT FOR THE
YEAR 1944 - 1945.

L.F. 9496
25-2-46

Name of auditor:- Sri. P. Kuttikrishnan Nair, District
Inspector of L.F. Accounts.

Time taken for audit:- From the 24th September 1945 to
the 31st October 1945.

The Office of President was held by Sri. K. Sitarama Reddiar
B.A., B.L., during the year.

pp 8-9 in book

2. The receipts and payments during the year are shown in 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 of the
cash book, viz., Rs. 74,364-11-7 agrees with the balance in the
account for March 1945 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 detailed below. Irre-
gularities of a minor nature are detailed in the Annual Objection
statement which should be treated as part of this report.

4. PENDING PARAGRAPHS OF THE PREVIOUS AUDIT REPORT.

pp 3 & 7 of
S.O. No. 388 Edn. 1
16-3-45

Paragraph 8 of the audit report for 1943-44 Tools and Plant
returns not obtained.

The defects pointed out were not rectified. Steps should be
taken for the early settlement of the objection.

pp 10 in book

5. GENERAL REVIEW:

pp 11 & 12 in book

In S.O. No. 818, Edn., dated 26th May 1944, passing orders
on the budget estimate of the Elementary Education Fund for 44-45
Government directed under sub section (c) of section 38 of the
Elementary Education Act that the rate of education tax be raised
from 6 to 12 pies in the rupee of Land Revenue from Tasli 1354.
This was subsequently reduced to 10 pies in the rupee under S.O.
No. 184, Edn. Dated 8th December 1944. A sum of Rs. 17480/- being
the subsidy drawn for payment of Dearness allowance to teachers

Date of appointment.

200	on 11	-11-	1944
275	on 11	2	1945
100	on 16	4	1945
100	on 1	3	1945
50	on 8	3	1945
50	on 16	3	1945

8. ARREAR CLAIMS SANCTION WANTING.

Vr 3789/3-45 Supplemental pay bill of the Board Elementary School, Elayanarkoil, Kallakurichi Taluk for December 1943 to June 1944 44-10-0. The sanction of the Director of Public Instruction for the investigation and payment of the arrear claim relating to December 1943 to June 1944 was not pointed out as required by G.O.No. 2834 L.A., dated 16th October 1941, and G.O.No.936 (Ldn.) dated 10th July 1943.

9. TOOLS AND PLANT RETURNS DEFECTS.

The statement showing the articles of Tools and Plant in existence at the end of the year were not obtained from the Head masters as required by Executive Instruction (563) of Local Boards Manual. In as many as 215 schools detailed in item 1(a) of the Annual Objection statement in 18 schools referred to in item (b) of the statements received from the Head masters were returned to them for reconciliation of the discrepancies noticed. Statements received from the Head masters of 67 schools referred in item (c) were pending verification till the close of audit.

10. ESTABLISHMENT AUDIT REGISTER IRREGULAR MAINTENANCE OF.

(a) The total sanctioned pay of the staff in respect of each school was not noted in the Fly leaf and entered in the column prescribed for noting the sanctioned scale. The fly leaf was not written up in respect of the schools in Vrindhachalam Taluk. Alterations in the sanctioned scale as a result of transfer, leave etc, were not also noted. The number of teachers and the salary paid exceeded the sanctioned scale as noted in the register in several cases as noticed in item 13 of the Annual Objection statement.

(b) The register did not bear any evidence of scrutiny by the District Board Educational Officer.

11. The General result of audit may be considered fairly satisfactory.

12. The gross receipts and charges of the year were Rs. 73042-12-0 and Rs. 988926-9-10 respectively.

13. EIGHTY THREE items of objections involving an amount of Rs. 729-3-0 were pending settlement at the close of audit as shown below.

Year.	No. of items.	Amount.
		Rs.
1942-43	2	68 0 0
1943-44	6	4 0 0
1944-45	75	657 3 0
Total	83	729 3 0

P.V. ANANTHANARAYANA AYYAR,
Assistant Examiner of Local Fund Accounts,
Southern Circle, TRICHINOPOLY.

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

(TRUE COPY)

KMB/19:0.

M. S. S. S.
SUPERINTENDENT

Office of the Examiner of Local
Fund Accounts, Kilpauk P.O.,
M A D R A S

Annual Account of Receipts and Charges of the Elementary Education
and of the South Arcot District Board for the year 1944-1945.

Heads.	Actuals 1944-45.			Total.	Final Budget Appropriation.		
	Rs.	A.	P.		Rs.	A.	P.
Opening Balance.	84248	9	5		84249	0	0
<u>Receipts - Ordinary.</u>							
(1) Education tax.	236850	0	0	6	259500	0	0
(2) Fees and penalties under the Elementary Education Act.							
(3) Income from Investments etc.							
(4) School fees.							
(5) Endowments.							
(6) Contributions.							
(7) Other receipts.	1995	9	0		2000	0	0
(8) Government grant -							
(i) Under section 37 of the Elementary Education Act.	132423	12	0		129930	0	0
(ii) Under proviso to section 37 of the Elementary Education Act.	382303	4	0		382500	0	0
(9) Contribution from the General Account:--							
(a) For payment of temporary allowance of Rs.4/-	225198	0	0		225198	0	0
(b) For other purposes.							
(10) Investments realised.	115	8	0				
(11) Advances recovered:-							
Deduct - Refunds.							
Deduct amount transferred to Capital.	-965	0	0		-5000	0	0
Total ..	977921	1	0		994128	0	0
Add amount relating to Endowment.	156	11	0		160	0	0
<u>Receipts - Capital.</u>							
(1) Government grants.							
(2) Endowments and contributions.							
(3) Loans.							
(4) Contribution from General Account - Ordinary.							
(5) Investments realised.							
Add - Amount transferred from ordinary.	965	0	0		5000	0	0
Total ...	965	0	0		5000	0	0
Total, Ordinary & Capital.	979042	12	0		999288	0	0
Grand total, including Opening balance.	1063291	5	5		1083538	0	0
<u>Expenditure - Ordinary.</u>							
I. Staff.							
Salaries and allowance of District Board Educational Officer.	801	2	0		1400	0	0
Dearness allowance.	99	6	0		150	0	0
Contribution for pension and leave allowance.	124	11	0		400	0	0
Travelling allowance.	99	1	0		200	0	0

Heads.	Actuals of 1944-45.	Total.	Final Budget Appropriation.
1. Staff:-			
Salaries and allowance:-			
Masters.	604324 7 0		625500 0 0
Dearness allowance.	263914 2 6		263915 0 0
Clerks and servants.	6447 8 0		8100 0 0
do. Office.	7713 0 0		7250 0 0
Dearness allowance.			
Contribution to Provident Fund.	33869 0 0		34000 0 0
Travelling allowance.	1285 13 0		2000 0 0
Gratuity.	742 8 0		1000 0 0
2. Contingencies & equipment --			
Contingencies.			
House rent.	31916 15 6		32000 0 0
Other items.	28669 10 0		30000 0 0
Equipment.	137 0 0		
Furniture & Apparatus.			
Library books and maps.	72 0 0		500 0 0
Other items.			
3. Prizes and scholarships.			
4. Repairs to buildings.	4257 14 0		10000 0 0
5. Contribution to Panchayats.			
6. Interest on and repayment of debt.	2772 0 0		2800 0 0
7. Investment made.	577 14 0		
8. Advances recoverable.			
Total ...	987824 0 0		1019215 0 0
Add amount relating to Endowments.	137 9 10		
Expenditure - Capital.			
1. Lands and buildings.	965 0 0		5000 0 0
2. Equipment --			
(1) Furniture & apparatus.			
(2) Library books and maps.			
(3) Investments made.			
(4) Other items.			
Total.	965 0 0		5000 0 0
Total, Expenditure (Ordinary and Capital).	988926 9 10		1024215 0 0
Total, Closing balance.	74364 11 7		59322 0 0
Grant total, including closing balance.	1063291 5 5		1083537 0 0

Dr. K. K. Vishwanath
District Inspector of Local
Fund Accounts (South Arcot).

Replies to the Audit Report of the Elementary Education Fund Account
for 1944-45.

Paras 1 to 3

Noted.

Para 4

The tools and plant Registers will be shown during local audit.

Para 5

Noted.

Para 6

Incorrect fixation of pay to A. Vadivelu Mudaliar Weaving Instructor Board Higher Elementary School:- Steps have already been taken to rectify the pay of the teacher and to recover the excess sum paid to the teacher. Copy of this office proceedings No. D. Dis. 33731-44 dated 23-12-44 enclosed. So far, a sum of Rs. 48/- has been recovered. The balance of Rs. 120-2-9 will be recovered in due course. As regards other individuals herein referred to steps have also been taken to rectify their pay and effect the necessary recovery for the excess pay drawn.

Para 7

Noted.

(ii) Necessary stamp paper called for from the purchasers and on its receipt the sale deed will be executed.

(iii) No Government grant was received for the erection of the building. Provisions of rules 3, 7 and 8 of the rules relating to the acquisition and transfer of immovable properties have been followed.

Para 8

The teachers' absence was under correspondence and charges were framed against him. The charges were finally disposed only in September '44. Hence the claim cannot be said to be an arrears claim of over one year.

Para 9

Steps have been taken to rectify the defects. Detailed replies furnished in the Audit Objection Statement.

Para 10

(a) Necessary instructions have since been issued for the proper maintenance of the Establishment Audit Register.

(b) The registers are now being scrutinised by the Dt. Board Educational Officer.

Paras 11 and 12

Noted.

Para 13

Steps are being taken to reduce the number of pending items.

Sd. K. Sitarana Reddy,
President, District Board,
South Arcot.

(True Copy)

X. Palani
For President, District Board.

Extract from the proceedings of the District Board, Cuddalore passed at its meeting held on 18-5-46.

Resolution No. 7 (Elementary Education)

Read Audit report on the account of the Elementary Education funds of the District Board for the year 1944-45 with draft replies.

Approved.

Sd. K. Sitarama Reddy,
President, District Board.

(True Extract)

41/27/6

R.R. 21.5.

Edn & P.H. C.

Audit Report - 1944-45 - E.E. Fund Accounts - Dt Bd
South Arcot - Recorded.

C.M. 32408 From the Ex^y of L.F.A L.F. No 2245 S 19.6.46

ORDER
MS

No 1278

Edn S 28.6.46

Recorded.

To
The P.D.B.
South Arcot Dt

The Ex^y of L.F.A

The D.P. 1 (with copy of
report).

SS
25.6.46 1/10/46
26/6/46

Recd
with Encl
27/6/46