

Education and Public Health

(194₆) Department.

Ms. SERIES. 10

G.O. No. 1797

Dated 17-9-1946.

[Despatch Abstract.]

Audit Report-1944-45-Elementary Education Fund-District Board,
Coimbatore-Recorded.

(N)

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
COIMBATORE DISTRICT BOARD, COIMBATORE DISTRICT, FOR 2
THE YEAR 1944 - 1945.

Name of Auditor ... Sri S. Rungaswami Iyer, District -
Inspector of Local Fund Accounts.

Time taken for Audit: From the 1st December 1945 to the -
22nd January 1946.

The office of the President was held by Sri V.K. Palani-
swami Gounder during the year.

2. The receipts and charges during the year are shown in the Annual Account appended together with the opening - and closing balances. A separate cash book is maintained for the Elementary Education Fund Accounts. 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. 21,228-7-4 agrees with the balance in the account for - March 1945. The ~~ex~~ sum total of the closing balance - according to the cash book relating to the Elementary Educa- tion Fund and that relating to the General Funds is in agree- ment with the balance in the Treasury pass book after - allowing for uncashed cheques and unremitted revenue in 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 forming - part of this report.

4. Five items of objections over two years old were - still pending settlement as detailed below, and need early - attention.

Year.	No. of items.	Amount.
1938 - 39	1	Rs. 212--8--0
1939 - 40	3	Rs. 424--4--0
1942 - 43	1	Rs. 40--0--0
	<u>5</u>	<u>Rs. 676-12--0</u>

5. In the following cases the expenditure has exceeded the allotment in the budget estimate during the year 1944-45. The sanction of the District Board and of the Director of - Public Instruction for the re-appropriation of the allotment - may be pointed out.

Head.	Allotment.	Expenditure.
Salaries and allowances of masters etc.,	Rs. 7,17,090	Rs. 7,24,908-13--0
Clerks and servants	Rs. 12,050	Rs. 15,104--6--0
Gratuity	Rs. 1,000	Rs. 1,810--0--0
Contingencies	Rs. 19,000	Rs. 20,747--0--0
House Rent	Rs. 28,500	Rs. 28,725-15--0
Lands and Buildings	Rs. Nil.	Rs. 10,584-11--0

Para 2. Noted.

Para 3. Noted.

Para 4. Of the 5 items referred to, the first 4 items relate to recovery of excess payments made by defalcation of pay etc. The District Board in its Res. 1978 dated 27-3-1946 has recommended the write off of a portion of the amount and Government will be addressed in the matter again. The 5th item of objection relating to 1942-43 has since been admitted in audit.

Para 5. Re-appropriation of allotment - Sanction. The subject has been marked for meeting. The Director of Public Instruction will be addressed with District Board's resolution.

Para 6 (a) Defalcation - 1939-40. The Dist. Board in its Res. No. 1378 dated 27-3-40 has recommended the write off a portion of the amount ordered to be recovered. Some of the officials have in the meanwhile appealed against the orders of recovery from them and they are pending. Government will be addressed soon on receipt of orders on the appeals.

(b) The deficit of the Elementary Education fund for the year 1944-45 including the sum of Rs. 648/- was met from the general funds. The amount of Rs. 648/- also included in the amount adjusted.

(c) Adjustment of balance of Education Cess at enhanced rates.

The matter is yet pending with the Collector of Colliators who has been reminded to expedite his reply. A direction may be issued to the Collector to settle this urgently.

(d) Unremitted school fee collections.

The objection is that Rs. 5-11-0 was collected but Rs. 1/- only was remitted and therefore Rs. 4-11-0 being the balance of unremitted collection should be recovered from the headmaster concerned.

The matter is explained as follows:-

- (1) The collection was not Rs. 5-11-0 but it is only Rs. 3-6-0
- (2) The amount remitted was not Rs. 3/- but is Rs. 3-6-0 and therefore
- (3) there was no balance of collection unremitted and consequently there is no question of recovery.

In the columns 'amount collected' and 'amount remitted' in the original Demand Collection balance statement, the totals were not struck correctly Rs. 5-11-0 which represents the total demand was, by mistake, shown as collection and remittance instead of Rs. 3-6-0 which is the correct total of the two columns. This sum of Rs. 3-6-0 was remitted on 7-6-43, the school having remained closed for vacation in May 1943. This amount of Rs. 3-6-0 is shown in 'June' column in the Demand Register. The sum of Rs. 3/- shown in 'April' column and which is referred to in the report is different and relates to collection for March 1943 remitted in April 1943. The Demand Collection balance statement and the revised statement may be perused during Audit.

Para 7. Non-verification of service registers and non-maintenance of leave accounts.

The service registers are being verified for the period upto 31-12-45 and the leave accounts are being worked out up-to-date. They will be produced during local audit.

Para 8. Register of Tools & plant etc.

The register of tools and plant is being brought up-to-date and will be produced during local audit.

Para 9. Register of permanent advances. The permanent advance register is being written up for 1945-46 in the light of audit instructions and the same will be shown during local audit with the acknowledgments of the headmasters concerned which have been called for.

6. Pending items of previous audit

(a) Paragraph 5(a) of the Audit Report
Para 7 of the Audit Report - 1
Audit Report regarding defalcation
of Elementary School Masters:

The result of enquiry made with G.O.No.1352, Edn., confidential dated 24th still remained to be communicated to the Government though more than three years have elapsed the orders.

(b) Paragraph 8(a) of the audit report

The sum of Rs. 648/- adjusted by the Collector on 17th March 1944 and taken to General Funds Account was not adjusted to Elementary Education Fund Account. Early to be taken for effecting this adjustment.

(c) Paragraph 8(b) of the Audit Report

The action taken towards the balance of Education Cess at the enhanced rates to be reported early.

(d) Paragraph 10(ii) of the Audit Report

The balance of Rs. 2-11-0 being school fee collection needs to be reported by Headmaster concerned.

7. Non-verification of service registers and maintenance of leave accounts.

In most of the cases the annual verification of the service books for the year ending with Dec 1945 was pending till the close the audit. In 15 cases detailed in item 78 of the Annual Objection Statement for the year 1944-45 where leave was granted, the leave account was not worked out to see the admissibility of the leave granted.

8. Register of tools and plant and office

The incomplete maintenance of the registers pointed out in the successive audit reports for 1939-40, remained unrectified even during 1944-45. Reference is in this connection to paragraph 5(b) of the audit report for 1944-45.

9. Register of Permanent Advances

In addition to the permanent advances granted to the several headmasters up to year 1943-44, a further advance of Rs. 433-10-0 was granted in the year 1944-45 as seen from the account and the total amount thus outstanding year, after allowing for the refunds to Rs. 433-10-0. A register showing the

on wanting.

Vadugapatti - Erode Taluk

Original recommendation for the immediate closure of the school was not in the subsequent correspondence, but the school was allowed to continue only as the wording of the objection indicates, as a matter of fact it was permitted to be tried with a change of staff for 6 months and it was pointed out that if at the end of the period of trial, the school improved, it would be allowed to continue undisturbed.

Very marked improvement was noticed in the strength and attendance and the figures were 58 and 43 in December 1945 and 60 and 42 in February 1946. The educational authorities were satisfied with the improvement and did not raise any objection to the continuance of the school subsequently. The original recognition was ever made and as the school was allowed to continue, a fresh recognition was not appear to be necessary. The objection may therefore be kindly

Kodungipalayam. The matter is under correspondence with the Dist. Officer. The District Educational Officer has lastly been requested to accord recognition.

Abnormal delay in the return of objection statements and further remarks thereon with replies.

Steps are being taken to return the statements with replies in the case of the statements No. 4 and 5 were returned to Audit Department with replies on 18-5-1946.

with each Headmaster was not however, maintained and the entries verified and certified to with reference to the annual acknowledgments received from them.

10. Recognition wanting:

In the following cases the expenditure incurred, as shown below, on the maintenance of the schools during the year is held under objection as no expenditure can be incurred on unrecognized schools.

(a) Vadugapatti - Erode Taluk:

In District Educational Officer's R.C.No.23-2.C/44., dated 30th May 1944 the uneconomic school at Vadugapatti was ordered to be closed immediately. But the above orders were modified in District Educational Officer's L.Dis.No.23.2.C/44., dated 8th July 1944 and the school was allowed to continue for a further period of 6 months. As such the recognition of the said school should be deemed to have expired on 7th January 1945 and the expenditure incurred on account of the said school from 8th January 1945 onwards at Rs. 37-2-0 per mensem inadmissible, unless recognition for the period under objection is obtained and furnished.

(b) Kodungipalayam:

In District Educational Officer's R.C.No.23-7.C/45., dated 13th August 1945, the recognition of the above school was withdrawn with effect from 1st January 1945. But the President, District Board in his R.O.C.No.17044/E6/44., dated 1st November 1945 requested the District Educational Officer to grant the recognition to the said school till the end of the year and the matter was pending with the District Educational Officer. The expenditure incurred on account of the said school from 1st January 1945 onwards as shown below is inadmissible unless recognition for the period under objection is obtained. For January 1945 Rs.37-2-0 and from February 1945 onwards at the rate of Rs. 43-2-0 per mensem.

11. Abnormal delay in the return of objection statements or Further remarks thereon with replies:

The monthly objection statements or further remarks thereon and the annual objection statements are to be returned with replied within fifteen days and two months respectively from the date of their receipt. The following objection statements or further remarks were, however, pending return with replies.

Particulars.	Date of despatch from Audit Office.
1. A.O.S. 1943-44	L.F.1296/ 3-1-45.
2. O.S. 43-44 - IIInd half	L.F. 927/ 9-10-44.
3. O.S. 44-45 - 1st half	L.F. 40/17-4-45.
4. F.R.September 1938 June 1939 October 1939 February 1940	L.F. 167/ 9-5-44.
5. F.R.on A.O.S. - 1942-43	L.F.1319/ 15-2-45.

Para 12. Noted.

Para 14. Pending objections.

Steps are being taken to attend to the pending objections and reduce the pendency.

V. R. Palaniappan
President, District Board,
Coimbatore. 5.6.46

12. The general result of audit may be considered
FAIRLY SATISFACTORY.

13. The gross receipts and charges of the year were
Rs. 7,61,060-6-0 and Rs. 8,44,332-14-0 respectively.

14. One hundred and forty six items of objections -
involving an amount of Rs. 2,073-15-0 were pending settlement
at the close of the year as detailed below:

<u>Year.</u>	<u>No. of items.</u>	<u>Amount.</u>
Upto the end of -		
42 - 43	5	Rs. 676--12--0
Vide para 4 of the	42	Rs. 286-- 1--0
Audit Report	99	Rs. 1111-- 2--0
1943-44		
1944-45	146	Rs. 2073--15--0

(sd) T.K. Sreenivasan,
Assistant Examiner of Local Fund
Accounts, Western Circle,
Salem.

/ True Copy /

Annual Account of receipt and charges of Elementary Education
Funds of the Coimbatore District Board for the year 1944-45.

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Actuals 44-45. Budget Estimate.
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B. ELEMENTARY EDUCATION ACCOUNT -

Receipts - Ordinary.

Opening Balance	...	1,44,500-15-4	44,269
1. Education Tax	...	2,36,619--2-0	2,15,045
2. Fees and penalties under the Elementary Education Act	...		
3. Income from Investments etc.,	...	19--1-0	19
4. School fees	...	4,566-13-0	4,000
5. Endowments	...		
6. Contributions	...		
7. Other receipts	...	618-15-0	400
8. Government Grant -			
i. Under section 37 of the Elementary Education Act	...	79,939--1-0	77,074
ii. Under proviso to Section 37 of the Elementary Education Act.		3,31,083--0-0	2,97,363
9. Contributions from General Accounts.			79,396
(a) For payment of temporary allowance of Rs.4/-	...		
(b) For other purposes	...	1,08,223--0-0	1,30,780
10. Investments realised	...		
11(a) Permanent Advance realised	...	16--6-0	
11. Advances recovered	...		
Deduct refunds	...	- 25--0-0	
Deduct-Amount transferred to Capital		- 7,983--0-0	- 1,500
T o t a l	...	7,53,077--6-0	8,02,547

RECEIPTS - CAPITAL.

1. Government Grant	...		
2. Endowments and contributions	...		
3. Loans	...		
4. Contributions from General Account - Ordinary	...		
5. Investments realised	...		
Add amount transferred from Ordinary	...	7,983--0-0	1,500
T o t a l	...	7,983--0-0	1,500
Total - Ordinary and Capital	...	7,61,060--6-0	8,04,047
Grand Total including opening balance.		8,65,561--5-4	8,48,316

7. ELEMENTARY EDUCATION ACCOUNT:EXPENDITURE - ORDINARY:1. S t a f f:

Salaries and allowances of District Board Educational Officer	... 969--0--0	1,662
Pensionary contribution -do-	... 53-14--0	
Leave salary of Dt. Board Educational Officer	... 30--8--0	
Dearness allowance - do -	... 97--4--0	
Salaries and allowances of Masters	..5,25,931-12--0	7,17,690
Dearness allowance - do - do.	1,98,977--1--0	
Clerks and servants	13,593--0--0	
Dearness allowance -do-	4,511--6--0	12,050

Education Tax - Collection charges -

Contribution to Provident Fund	25,413-14--0	33,960
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T.A. of Dt. Board Educational Officer	44--8--0	500
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T.A. of clerks and servants of Officer

T.A. of Masters

Stipends of teachers sent for training.

Gratuity	1,810--0--0	1,000
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2. Contingencies and equipment -

Contingencies	20,747--0--0	19,000
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Other items

House Rent	28,725-15--0	28,500
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Dearness allowance to conductress		1,970
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Equipment -

Furniture and apparatus

Library Books and Maps

Other items		500
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3. Prizes and scholarships -

4. Repairs to buildings	6,471--1--0	20,000
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Repairs to rent-free buildings -		1,000
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5. Contribution to Panchayats -	2,700--0--0	2,700
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6. Interest on and repayment of debt -	6,242--0--0	6,242
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7. Investments made -

7(a) Permanent Advance	21--0--0	
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8. Advances recoverable	350--0--0	
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T o t a l	8,33,748--3--0	8,46,774
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EXPENDITURE - CAPITAL.

1. Lands and Buildings	10,584-11--0	
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2. Equipment -

1. Furniture and apparatus		1,000
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2. Library Books and Maps		500
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3. Investments made

4. Other items

T o t a l	10,584-11--0	1,500
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Total Expenditure-(Ordinary & Capital)	8,44,332-14--0	8,48,274
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Total Closing Balance	21,228--7--4	42
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Grand Total including closing balance	8,65,561--5--4	8,48,316
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PROCEEDINGS OF THE DISTRICT BOARD, COIMBATORE, Dated 28-5-1946.

Read: Audit report for the year 1944-45 pertaining to the Elementary Educational Funds of the Coimbatore District Board.

D. B. Res. 259

Approved. Sd. V.K. Palaniswami Gounder,
President, District Board.

(True extract)

V.K. Palaniswami Gounder
for President, District Board.

ny/ 22.6.

L.F.No. 2309
1-8 '46

EXAMINER'S OFFICE: 3

Audit Report-Elementary Education Fund Accounts-1944-45
Coimbatore District Board - Replies.

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

42808



J. S. Srinivasan
Asst. Examiner of L.F. Accounts.

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27/7/46

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Edu and P.H. Dept

Audit Report. 1944-5. ^{Cl.}
~~Board, Committee~~ - E. E. Ind. - 2t
Board, Committee - Recorded.

From the Examiners of F.A. & F.

No: 3309 of 1. 8. 46.

Order 1797 (Edu) of 17. 9. 46

Recorded.

To the P.D.B. ✓
Sanitation ✓
D. P. Skerrett ✓
Examiners ✓
F.A. ✓
MS
2. The pending objections should be cleared without delay.
16/9/46.