

Education & Public Health

(194⁶) Department.

Mis.

SERIES.

(1)

G.O. NO. 2367

Dated 11th December, 1946

[Despatch Abstract.]

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

Back Papers.

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

Further Papers.

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

F.No. 10251/23-3-46

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
MARGOP DISTRICT BOARD FOR THE YEAR 1944 - 45.

(2)

Name of auditor: Sri V.M. Madhava Menon, District Inspector of
Local Fund Accounts.

25 MAR 1946

Period for which audit was made for: From 24th October 1945 to 31st January, 1946.

The office of president was held by Sri B. Bhakthavatsala Naik from 1st April 1944 to 31st March 1946.

2. The receipts and payments during the year are shown in the 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. 1,87,847-0-7 agrees with the balance in the account for March 1945 subject to differences explained in the memo of reconciliation at the end of the cash book and in the abstract of account and is in agreement with the balance in Treasury pass book after allowing for outstanding cheques and unremitted receipts in hand at the close of the year.

GENERAL REVIEW.

3. The closing balance for the year under ordinary (was Rs. 48,201-1-10) against Rs. 29,056-7-1 for the previous year. The expenditure rose from Rs. 5,77,310 in the previous year to Rs. 7,04,263 in the year under report, but it was kept within the year's receipts. The increase in expenditure was largely due to the payment of dearness allowance at Government rates to teachers for which a total grant of Rs. 1,15,178 was drawn from Government. The rate of education tax xxx levied at 10 pice in the rates for fauli 1353 1353 was raised to Rs. 0-1-0 in fauli 1354.

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

5. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT: Expenditure was incurred under the following heads of account in excess of budget allotment as sanctioned in G.O.No. 684 Edn., dated 3rd May 1944. The sanction of the District Board was not obtained for the excess by necessary reappropriation of funds with reference to G.O.No. 139 Edn., dated 29th January 1942. As the total expenditure has also exceeded the total provision in the approved budget, the sanction of Government would need to be obtained under rule 5 of the rules.

the above government order.

HEAD OF ACCOUNT.	BUDGET ALLOTMENT.	ACTUAL EXPENDITURE.	EXCESS
	Rs.	Rs. a. p.	Rs. a. p.
Salaries of Masters. ...	5,65,078	5,87,275-2-0	22,197-2-0
Clarks and servants. ...	11,020	14,220 13 0	3,200 13 0
Travelling allowance. ...	1,000	2,722 11 0	1,722 11 0
Other items. ...	2,500	3,632 3 0	1,132 3 0
TOTAL ...	7,18,218 X	7,21,563 7 6 X	23,253 2 0

6. EDUCATION TAX - EQUIVALENT CONTRIBUTION: The total education tax realised during the year excluding refunds amounted to Rs.2,42,463/- at a rate of 10 pias in the rupee note and of fasli 1353 and at a rate of 0-1-0 in the rupee for fasli 1354 in respect of the period from July 1944 to March 1945. The equivalent contribution at the rate of 4½ pias in the rupee viz., the rate at which education cess was levied prior to the amendment of section 34 of the Elementary Education Act works out to Rs.95,369-13-7 or Rs. 95,370/- (as shown in the margin) which may be got adjusted to the credit of the Board's funds.

Amount of education tax realised and credited to the Elementary Education funds for fasli 1353 at 10 pias in a rupee. ...	60,900	0	0
D E D U C T - Refunds relating to fasli 1353. ...	1,617	0	0
NET amount on which Government contribution is payable.	59,283	0	0

Government contribution at 4½ pias in a rupee. 26,677 5 7

Amount of education tax realised and credited to Elementary Education Funds for fasli 1354 at 12 pias in a rupee. ...	1,83,180	0	0
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D E D U C T - Refunds. n i l.

NET .. 1,83,180 0 0

Government contribution at 4½ pias in a rupee Rs. 68,692-8-0

Total contribution payable by Government Rs. 95,369-13-7.

7. SALE LISTS WANTING: In 12 cases, as detailed in item 32 of the annual objection statement, the sale lists were not produced in support of credits for the realisation of sale proceeds such as finished articles manufactured by the vocational sections of elementary schools.

8. VOUCHERS NOT PRODUCED FOR AUDIT: Three vouchers involving an amount of Rs. 7,374-15-6 as detailed in item 30 of the annual objection statement were not produced for audit in spite of their having been specially called for. It was stated that they were mislaid and were being searched for. They may be produced early.

9. SANCTIONS WANTING: The sanction of the District Board or that of the Standing Committee for education was not obtained for the following items:

expenditure in respect of the schools noted against.

- (a) House rent paid for the first time or enhancement of rent in 22 cases as detailed in item 23 of the annual objection statement.
- (b) Enhancement of rate of fixed contingencies in 23 cases as detailed in item 23 of the annual objection statement.
- (c) Appointment of a sweeper at Rs.8/- from 1st September 1944 to 30th September 1944 and at Rs.10/- from 1st October 1944 onwards in Jalarpet school involving Rs.53/- for the year.

- (d) Appointment of conductress at Rs.2/- per mensem from November 1944 onwards in Pallikonda Girls School in Vellore Taluk.
- (11) The increment due to one assistant teacher, Saraswathi in allam Girls' school Arni taluk, raising her pay from Rs.20 to Rs.21 per mensem with effect from 30th July 1942 was sanctioned in Dis. No. 3921/44 of the President, District Board, North Arcot in 1944-45. The sanction of the Director of Public Instruction was not obtained for the investigation of the claim and no reference was made to the Examiner of Local Fund Accounts for payment of arrears of increment for more than one year as required by G.O.No.936, Edn., dated 10th July 1943.

10. EMPLOYMENT OF STAFF IN EXCESS OF THE SANCTIONED STRENGTH: COMPETENT SANCTION NOT POINTED OUT: On a detailed scrutiny of the salary bills of the months of October 1944 and March 1945 the following variations were noticed between the staff sanctioned for each school and those actually paid, for. Vide details in item 23 of the annual objection statement. The necessary sanction of the District Board and that of the District Educational authorities was not pointed out for the excess staff.

TALUK.	NAME OF THE SCHOOL.	SANCTIONED NO. OF TEACHERS.	NO. OF TEACHERS EXCESS ACTUALLY PAID FOR.
Tirappattur	Andiyasavar	4	5 for February 1945. 1
do.	Nattampalli.	5	6 for September 1944. 1
			7 for February 1945. 2
VELLORE.	Ambar Boys.	6	6 for February 1945. 1
	Kaniyambadi Boys.	7	8 do. 1
	Thathipet school.		Notly opened with 2 teachers from 19-1-1945.
WALLAJAH.	Arcot Muhammadan Girls School	5	that teacher from 21-3-
	Kilvisharam school.		A second teacher from 21-
	Kelavel Boys school.		a Ninth assistant teacher from 1-9-1944

4.			
School.	11 teachers	12 teachers	date from which appointed not known.
ys.	3 teachers	9 in Feb. 1945.	1
uk.	Vinnamangalam.	An additional teacher in October 1944.	1
Trink (Viralur Mahan)		New school opened with 2 teachers in January 1945.	2
Wannanalai	Kallanai Boys. 3	4 in September 1944.	1
uk.		4 in February 1945.	1
	Vettuvalem Boys.	An additional teacher in February 1945.	1
Menam Taluk.	Arkenam girls. 4.	5 in ~~December~~ 1944.	1
		5 in February 1945.	1
	Kaveripak girls 5	6 in February 1945 (After allowing for substitute in leave vacancies.)	1
	Namili Boys. 10.	11 in February 1945.	1
	Panapakam. 6	9 in February 1945.	3

11. MAINTENANCE OF RECORDS OF SERVICE DEFECTS: In many cases where leave was granted to teachers, their leave accounts were either not worked out for the leave accounts were either not worked out or the leave accounts were not produced for audit, in the absence of which the correctness of the leave granted could not be checked. Details of defects are furnished in item 32 of the annual objection statement. The leave accounts and service registers referred to in these cases may be worked out and brought up to date and produced for check.

12. ACQUITTANCES FOR PAYEE'S ACKNOWLEDGMENTS NOT PRODUCED: Acquittance or payee's acknowledgments stamped wherever necessary were not obtained for payments aggregating to Rs. 1438-13-0 as detailed in item No. 34 of the annual objection statement. Early steps would need to be taken to have them obtained and produced for audit.

13. EXCESS OR INADMISSIBLE PAYMENTS: The audit of valid vouchers for the months of October 1944 and March 1945 disclosed 12 cases of excess or inadmissible payments aggregating to Rs. 21-10-6 as detailed in item 35 of the annual objection statement which needs recovery.

14. CERTIFICATE OF PHYSICAL FITNESS NOT OBTAINED IN CASE OF FIRST APPOINTMENT.

Four cases were noticed, in the course of audit of vouchers, where the certificates of age and physical fitness prescribed under the establishment rules were not obtained - Vide details in item 36 of the annual objection statement. The irregularity would need to be rectified and the omission explained.

15. TOOLS AND PLANT REGISTERS: DEFECTS: Several discrepancies were noticed in the balances of tools and plants as per registers maintained in the District office and the extracts received from the Headmasters of the schools by actual

5. counting. These discrepancies which are detailed in item 37 of the annual objection statement remained to be rectified. A scrutiny of the verification lists with the entries in the Tools and plant registers to be done in the District Board office early at the commencement of April 1945 was actually done only when the annual audit was in progress in January 1946. No steps were actually taken to have the defects rectified. Prompt attention by the office in this regard would need to be enforced.

ACCOUNTS.

16. ALTERATIONS IN FINAL ACCOUNTS FOR THE YEAR NOT SUPPORTED BY DULY SANCTIONED ALTERATION MEMOS: Alterations were effected in the final accounts for the year, by transfer of amounts from one budget head to another, the total of such transfers aggregating to Rs. 629-3-0. But the alterations were not supported by a memo signed by the president, District Board, showing the necessity for the alterations as required by rule 3 (2) of the rules for the preparation and submission of accounts by District Boards. The instructions in this regard should be enforced.

17. DEFICIT BALANCES UNDER ENDOWMENT ACCOUNT: The detailed account of Elementary Education fund for the year closes with a balance of Rs. 48,201-1-10 against Rs. 49,405-10-7 shown in the abstract of the consolidated account of the District Board. The difference of Rs. 1,204-3-9 represents the deficit balance under an endowment relating to the Elementary Education fund which is exhibited separately in the consolidated abstract under F. Endowment account. It was stated that the deficit under the endowed institution was to be wiped off by realising an investment made in respect of it. The actual amount available for expenditure, after setting apart the corpus of the endowment fund was not however explained with reference to the Register of endowments. The deficit needs to be wiped off early.

18. RESULT OF AUDIT: The result of audit may be considered as satisfactory.

19. The gross receipts and charges for the year were Rs. 7,40,703-2-3 and Rs. 7,21,563-7-6 respectively.

20. 201 items of objections involving Rs. 11,658-9-9 were pending settlement at the close of audit as detailed in the annual objection statement and arranged year-wise as shown below.

(P.T.O.)

YEAR.	ITEMS.	AMOUNT.
1942-43.	2 Rs	54 0 0
1943-44.	84	337 2 0
1944-45.	115	11,297 7 1
TOTAL....	201 Rs	11,658 9 1

T.K. SRINIVASAN,

Assistant Examiner of Local Fund
Accounts: WESTERN CIRCLE: SALEM.

Forwarded to the President, District Board, Elementary Education Fund
Accounts of North Arcot District Board in duplicate with the request
that the report may kindly be returned within 3 months to the
District Inspector of L.F. Accounts, North Arcot Dt. Vellere with
year reply in triplicate duly approved by the District Board for trans-
mission to Government.

(TRUE COPY)

SUPERINTENDENT

Office of the Examiner of Local Fund
Accounts: KILPAUK P.O. MADRAS.

MVL. 8-3-46.

COPY OF THE REPLIES TO THE AUDIT REPORT 1944-45
Elementary Education Fund Account, North Arcot
District Board.

..000..

- Paragraph 5: In their order memorandum No. 31798-B2-72 Education and Public Health, the Government have ratified the above defect. A copy of the Government order referred to was also sent to the Examiner as well.
- Paragraph 6: Since adjusted during 1945-46.
- Paragraph 7: They are kept ready and will be produced at the next local audit.
- Paragraph 8: The transfer entry vouchers were since produced for verification.
- Paragraph 9: (i) Sanction of the Board has since been obtained and a copy of the District Board Resolution is enclosed.
(ii) Under the note to rule (2) of the rules issued by the Government in their order No. 2384 L.A., dated 16-10-1941, it would appear that the claim cannot be treated as one allowed to remain in abeyance requiring outside sanction.
- Paragraph 10: The approval of the District Educational Officer and the necessary sanction of the Board will be shown during the next local audit for the ~~variations~~ ~~verifications~~ in the strength of the staff of the respective schools.
- Paragraph 11: The leave account in the service registers have been worked out and brought upto date and will be produced at the time of next local audit.
- Paragraph 12: Some of the acquittances have already been produced at the local audit. There are few more to be produced and they will be produced at the next local audit. They are kept ready.
- Paragraph 13: The excess of Rs. 21-10-6 was recovered from the pay order for May 1946 and the credit shown and verified at the local audit as well.
- Paragraph 14: Will be produced at the next local audit.
- Paragraph 15: Will be rectified and shown at the next local audit.
- Paragraph 16: Noted for future guidance. It will be observed as pointed out in the Audit report.
- Paragraph 17: Steps already taken to wipe off the deficit balance in the endowed account. The account will be produced at the next local audit.

For President.

Extract from the minutes of proceedings of the North Arcot District Board passed at its meeting held on 17-8-1946.

RESOLUTION NO. 243: Read audit report on the Elementary Education Fund accounts of the North Arcot District Board for the year 1944-45 received from the Examiner of Local Fund Accounts and the replies furnished by the President thereon.

APPROVED.
(True extract.)

For President

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For President.

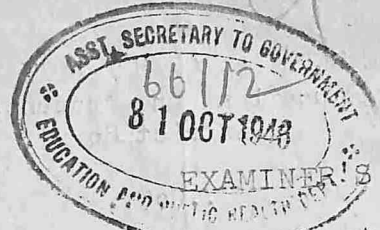
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APPROVED.
(True Extract.)

For President

L.F. No. 5853
30.10.46



EXAMINER'S OFFICE:

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

PARAGRAPH 9(ii): Delay in passing the increment certificate on the due date cannot be deemed to be a delay contemplated in rule 2 of the rules issued in G.O. 2384 L.A., dated 16-10-41 as presumed by the President, District Board. The sanction called for in audit for the arrear claim would need to be obtained.

PARAGRAPH 15: The discrepancies and defects pointed out in the maintenance of tools and plant registers still remain to be rectified. The President, District Board may be directed to take special steps to rectify the defects as any further delay may lead to loss to the District Board.

J. J. Samson
Asst. Examiner of L.F. Accounts.

Edw. H. Dep. (1)

date 16.10.41

G.O. No. 2384 L.A. referred to above

has been called for from the M.R.O. This may be as well. 18.10.46

op
13.11.46

BM
14/11/46

Please see the M.R.O. slip at ①. The

G.O. has been wrongly ^{marked} ~~marked~~ by the Examiners. The

(1) The original is G.O. 2834 L.A. D. 16.10.41. Please see

(2) A copy of M.R.O. No. 932, D. 10.7.43. The G.O. has now been called for from the M.R.O. This may continue to be as well 23.11.46.

op
18/11/46

BM
19/11/46

(1) G.O. 2834 L.A. D. 16.10.41. has not yet been received. A special reminder is being sent today. This may continue to be as well 3.12.46. I do not see why the M.R.O. takes so many days to send the G.O.

87
14/11
Audit Report 1944-45. - E.E. Jural. District Board North Arcot. Recorded.

CT From the Exr. L. 2. Arcot. No L. 7. 5853. D. 30.10.46

G.O. 2367
Rs. Recorded. 11-12-46

11-2-3, 748 ct
2. Para 9 (ii) of the Audit Report - Sanction

Waiting
The sanction called for in audit for the arrear claim should be obtained.

11-4-5, 748 ct
3. Para 15 of the Audit Report
Tools and Plant registers. Defects.
It is reported that the discrepancies and defects pointed out in the maintenance of tools and plant registers still remain

to be rectified. The President, Dr. Bol. should
take special steps to rectify the defects
very early and report the fact to Gov.

12/26/66.

right
12/26/66

20

Approved
to P.D.B. &
L.F. &
12/26/66

The P.D.B. North Am.
The L.F. & B. & C.
The S.P.D. (with a
Copy of the Report)