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E. & P. II.

(194₇) Department.

(115) SERIES.

G.O. NO. 1034 / Education,

Dated 17th May, 1947.

[Despatch Abstract.]

Audit Report - 1945-46 - Elementary Education Fund District
Board South Kanara - Recorded.

PSH

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND
ACCOUNTS OF THE SOUTH KANARA DISTRICT BOARD
FOR THE YEAR 1945-46.

Name of Auditor--- Sri T.V. Bhimasena Ram, District Inspector of
Local Fund Accounts.

Time taken for audit:- From 7-9-46 to 14-9-46 and from 1-10-46 to
15-11-46.

The office of President was held by Sri A. Laxminarayan Ram from
1-4-45 to 31-3-1946.

2. The receipts and payments during the year are shown in the Annual
~~objection~~ account appended together with the opening and closing balances. A
single cash book was maintained for both the general and Elementary Education
Funds. The opening balance in the cash book is in agreement with the closing
balance of the previous year. The closing balance agrees with the consolidated
closing balance of the various funds as per abstract attached to the account
for March 46. and is in agreement with the balance in the ~~Treasury~~ ^{Pay} ~~cash book~~
book after allowing for outstanding cheques and unremitted re-
venue on hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities
of a minor nature are detailed in the A.O.S which should be treated as part
of this report.

4. Arrear claims - Disregard of Statutory Rules.

Claims of teachers for pay and allowances were allowed to fall
into arrears without adducing reasons for ~~not~~ not paying them in time or for
withholding them. It was noticed during the year that several arrear claims
were paid as a matter of ~~notice~~ ^{routine} without obtaining the prior sanction required
in the Rules issued in G.O.No. 2384 L.A. dated 16-10-41 as amended. In the
following ~~few~~ ^{respective statements} cases pointed out in the monthly ~~accounts~~ of September 45 and
January 46. The payments made are irregular in the absence of ratification
by the D.P.I.

-2-

Item No.	49 of O/S for September 45.	Vr. 442	Rs; 16-12-0
"	142 "	"	432 39-12-0
"	144 "	"	432 25-10-0
"	49 "	" January 46	677 5--7-0

The higher sanction prescribed in the Rules for arrear claims of pay and allowances is with a view to ensure prompt payment of salaries, ~~increments~~ etc. and to deprecate the delay. But on the other hand claims for the arrear payments are on the increase in the District. Such belated claims may be ~~reduced~~ *reduced*.

5. Misappropriation of amounts of house rent and teacher's salary by the acting head-master.

In his letter No.R.O.C 11149-E5-46 dated 20-8-46, the President District Board reported that a sum of Rs. 80-2-0, representing the house rent and salary ~~due~~ to Mr Sayad Issagay, the permanent headmaster of the school on leave, out of Rs. 176-4-0 drawn on Vr. No. 803/3-46, 54/4-46 and 151/8-46 was misappropriated by one Mr.K.Abdulla, acting headmaster of the Kannun, Board Napla Elementary School. The teacher was removed from service and the amounts paid to the claimants out of the arrears of salary ~~due~~ to Mr.K.Abdulla for the period from May 46 to 18th August 46. The misappropriation would have been debited earlier than August 46, if the rules prescribed in G.O.No. 3239 L.&P., dated 12-8-32 as amended for obtaining acquittances of school masters were observed. Prompt action was also not taken to obtain the acquittance in spite of calling for the acquittance in item 55 of the O/S for March 46.

6. Acquittances wanting.

Payees receipts or money order acknowledgments were not produced in support of the following payments though called for in monthly

Item No.	Month of the O/S.	Vr. No.	Amount
46	June 45	129	Rs 30-8-0
60	"	151	72-1-0
			P.T.O.

Item No.	Month of the O/S	Vr. No.	Amount.
90	June 45	151	7--0--0
94	"	"	26--6--0
108	September 45	404	38--8--0
121	"	405	36--8--0
36	"	431	37--0--0
137	"	"	27--4--0
21	January 46	675	36--0--9
34	March 46	800	78--4--0
40	"	801	46--8--0
54	"	803	38--0--0
62	"	794	2--0--0
73	"	795	58--8--0

No proper watch seems to have been kept over the receipt of acquittances from the teachers. The only action taken in the matter was to send reminders to teachers. The rules prescribed in G.O.No. 3239 12-8-32 as amended were not followed. Acquittances over 18 pending production at the close of audit.

7. Irregular maintenance of the Establishment

The instructions issued by the Examiner his L.F.N. 4591 dated 2-9-1943 in regard to the audit register were not being followed though being pointed out previously.

8. Compulsory Education - Purchase

Grant drawn in Excess of actual

(a) In G.O.No. Ms 585 E.and H dated 15-3-46 subsidy of Rs. 1497/- towards expenditure in 1945 and slates to pupils and the amount as drawn of Rs. 1005-2-0 was drawn on Vr. 833/3-46 and paid to the schools, as part payment towards cost of books a sum of Rs. 527-0-9 for want of intimating masters of the schools concerned. Out

drawn on Vr. No. 852/B-46; but the cheque in which this payment was made being Nho. 180261 is still shown in the cash book as uncashed though its ^{Currency} ~~money~~ had lapsed. The balance of the amount withheld viz., Rs. 35-15-9 also remained to be paid to the supplier. The subsidy admissible during the year would thus be only Rs. 1005-20-0 as against Rs. 1497/- drawn. The sum of Rs. 491-14-0 were ~~drawn~~ over drawn would need refund to Provincial funds..

9. Unspent - balance not refunded.

The sum of Rs. 20922 ordered to be refunded to Government in E & P.H. Department Memo No. 25747-B2/46-2D dated 17-7-46 as revised in E and P.H. memo No. 38969-B2-2 dated 31-7-46, after allowing a sum of Rs. 35/- reported to have been spent by the P.D.B towards ^{and} purchase of books ^{and} slates in 1945-46, was not refunded till the close of audit. As the amount of Rs. 35/- did not appear to have actually been spent till the close of audit, the amount refundable would be Rs. 20,957/-. The fact of refund may be intimated.

Compulsory Education - Defects.

Compulsory Education was introduced in 10 centres (23 villages) year 1945-46. and grants amounting to Rs. 26,182/- were received as shown below.

Grants - sanctioned in E and P.H. G.O.No. Memo 38 dated 1-1-46.

Books and slates sanctioned in E and P.H. G.O.No. Memo 585 dated 15-3-46.

Contingencies, House rent etc. sanctioned in G.O.No. 554 dated 12-3-46.

Defects noticed in the maintenance of accounts are given below.

Orders issued in G.O.No. 506 E and P.H. were paid as permanent advance to the chairman. Out of this a sum of Rs. 6915/- was debited to contingencies.

other items. As the chairman ^{chairman} ~~recouped~~ the expenditure monthly, the entire amount should have been shown as Permanent advances in the accounts and the names of the persons holding the Permanent advances ^{permanent advance} should be noted in Acknowledgement Register.

(ii) The expenditure connected with the compulsory education and midday meals was not noted separately in the accounts but was merged in the existing heads under Elementary Education Fund. The instructions issued in G.O.No. 1175 E and P.H. dated 14-3-46 that transactions relating to compulsory education Scheme and midday meals should be exhibited separately in the budget applies to the expenditure also.

(iii) The correctness of the total expenditure of Rs. 3204-14-0 under pay, dearness allowance and contingencies for which a grant was ^{received} ~~not~~, could not be verified in audit as a separate statement showing the voucher members, monthly amount etc. was not prepared. A separate entry in the Establishment Audit Register will serve the purpose.

(iv) When bills are presented for recoupment of Permanent advance by the chairman of the committees, it was seen that certain amounts were withheld or disallowed. Reasons for withholding or disallowing the amounts were not on record. In the absence of proper records showing the amounts withheld and subsequently paid, the procedure adopted may lead to double payments. As regards amounts totally disallowed, it was not possible to see whether such amounts were reimbursed to the Permanent advance by the chairman of the committees.

11. Grants drawn for Dearness allowance.

In E and P.H. Department memo No. 38964-B2/46-3 dated 31-8-46 a sum of Rs. 17,141/- being the payment fee for dearness allowance was ordered to be refunded to Government. The amount was not refunded till the close of audit.

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

13. The gross receipts and charges of the year were Rs. 854231-2-0 and Rs. 8,51,632-5-0 respectively.

P.T.O.

14. 48 items of objections involving ~~XXXX~~ an amount of Rs. 89,271-2-0 were pending settlement at the close of audit as detailed in the A.O.S. 45-46.

S.V. Sarma

Assistant Examiner of Local Fund Accounts
Western, Circle, Salem.

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

/TRUE COPY/

N. Balasubramanian
SUPERINTENDENT

Office of the Examiner of Local
Fund Accounts, Kilpauk, Madras 10.

23/1/47

L.D.

ANNUAL ACCOUNT OF THE RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION
OF THE SOUTH KANARA DISTRICT BOARD FOR THE YEAR 1945-1946.

Receipts- Ordinary.	Totals. Rs. As Ps.	Total of each head
Opening balance	35467 11 10	42000
(1) Education tax-		177200
current	121799	
arrears		
(2) Fees and penalties under the E. E. Act		
(3) Income from investments, etc.	90 - -	
(4) school fees	7308 59	6500
(5) contributions	166 11 -	180
(6) other receipts	2066 13 3	1500
(7) Govt. grants--		
I. Under sec. 37 of the E. E. Act--		
currents	66532	63260
arrears		
II Under proviso to Sec. 37 of the E. E. Act.	554179	417850
(8) Contributions from the G.L. Acct.		28980
(a) For payment of temporary allowances of Rs.	28980	
(b) For other purposes	11560	11560
(9) Investments realised		
(10) Advances recovered	1593 6 -	6000
Deduct- refunds	14 8 -	
Deduct- Amount transferred to Capital	2765 3	6000
TOTAL	851465 15 -	707030
Add- amount relating to endowments as shown under F. Endowments Acct. (for details vide Subsidiary Accts.		
GRAND TOTAL.	851465 15 - 851465-15-0.	707030

Capital.

1. Government grants

2. Endowments and Contributions

3. Loans

4. Contribution from Gl. Acct. ordinary

5. Investments realised

6. add- Amount transferred from Ordinary.

2765 3 -

6000 0

Total

2765 3 -

6000 0

Add Amount relating to Endowments as shown under F Endowment Acct. (for details vide Subsidiary Acct.)

GRAND TOTAL

2765 3 - 2765 3 - 0

6000 0

TOTAL Ordinary and Capital 854231 2 - 854231 2 - 0

712030

Grand Total, including opening balance

889698 13 10 239 612-13-10

755030

Expenditure- Ordinary

m. on b. head

6

ba

1. Staff-

Salaries and allowances

Dt. Bd. Educational Officer

1377 12 -

2480

365 - -

Contribution for pension and leave allowance

517 13 -

610

Travelling allowance and contingencies

380 10 -

550

Masters

449231 3 -

758360

Dt. Bd. Educational Officer

282583 12 -

Clerks and servants

6409 4 -

8860

2433 11 -

Gratuity

Contribution to Pr. Fund.

24365 - -

26000

Travelling allowances

1031 9 -

1200

411 - -

500

Stipend of teachers sent for training

Total.

775506-10-0

798560

2. Contingencies and equipment-

Contingencies

House rent

22437 1 -

22500

Other items

20427 6 -

56200

Equipment

Furniture and apparatus

4409 11 -

14000

Library books and maps

1965 13 -

3000

Other items

Total.

49239-15-0

95700

3. Prizes and scholarships

4. Repairs to buildings

9583 9 -

18610

9583-9-0

5. Contributions

248 8 -

300

248-8-0

6. Interest and repayment of debt

4870 - -

4870

4870-0-0

7. Investment made

8. Advances recoverable

9418 8 -

6000

9418-8-0

TOTAL

848867 2 -

924240

848867-2-0

Add- Amount relating to endowments as shown under F. Endowment Acct.

(for details vide Subsidiary Accts. &)

GRAND TOTAL

848867 2 -

924240

848867-2-0

4. Arrear claims: - disregard of statutory Rules

The payments have since been got ratified by the competent authority.

In future, payment of arrear claims without the sanction of the authorities concerned will be avoided.

5. The misappropriation was discovered in May 1946 and no further payment was made to the teacher Mr. K. Abdulla. From May 1946 onwards, the matter was under correspondence and finally disposed of in September 1946. The teacher was removed from service as per proceedings D. Dis. 11149-46/17-9-46 of the President, Dt. Board, S. Kanara.

6. All the acquittances and money order acknowledgements have since been received and all the objections have since been got cleared.

7. Establishment audit registers have since been got attested by the Dt. Board Educational Officer, South Kanara. The rules will be strictly adhered to in future.

8.(a) The uncashed cheque No. 150261 has been cancelled and a fresh cheque No. 40928/27-11-46 has been issued as requested by the payee.

9. The sum of Rs. 20,922/- has been refunded to Government as per Debit slip N.B. 127/18-11-46 of the District Treasury. The sum of Rs. 35/- was not paid as the delivery notes from the Headmasters concerned were not received. This amount will be adjusted in due course.

10.(i) The instructions are noted for future guidance. A register of permanent advance has since been opened.

(ii) Noted.

(iii) A separate register of bills passed for payment for the purpose has since been maintained as a separate entry in the Establishment audit register is not possible in view of the fact that only the minimum of the scale is granted by Government towards subsidy and teachers working in many of the posts are permanent teachers who are drawing more than the minimum.

(iv) Such of the amounts as are disallowed owing to excess claim under contingencies were not repaid. Only the amounts withheld being the cost of balance stock in hand were subsequently paid. The items disallowed and withheld were noted in the body of such of the bills and similar entries were also made in the register of bills passed for payment.

11. The sum of Rs. 17,141/- has been refunded to Government as per debit slip N.B. 129/18-11-46 of the District Treasury.

sd/M. Sunder Rao,
for Special Officer.

(True copy)

Hys/13-3-47

3/3 For Special Officer.

Expenditure- Capital.

1. Lands and buildings	2765 3	31560
2. Equipment		
(1) Furniture and apparatus		
(2) Library books and maps		
(3) Investments made		
(4) Other items		
Total	2765 3 - 2765 3 0	31560
Add- Amount relating to Endowments as shown under F. Endowment Acct. (for details vide Subsidiary Acct.)		
GRANDTOTAL	2765 3 - 2765 3 0	31560
Total Expenditure - Ordinary and Capital.	351632 5 - 351632 5 0	955800
Total closing balance	53066 8 10 53066 8 10	
GRANDTOTAL; INCLUDING CLOSING BALANCE.	389698 13 10 389698 13 10	955800

J. P. Phinadun Rao

District Treasurer of
S. Kanara District

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(8)

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6/10/88

Edw J. H. Dept (C1)

End No 61241-C1-1-47 Edw J. H. 4-19-47

Communicated to the ~~the~~ ~~the~~

Ex. of L. J. Dept

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The Ex. of L. J. Dept.
(with a copy, please)

C.F. 32 (a).

Department	Received	Registered
From (Name) SRI D. S. REDDI, M.A., (Oxon) M.B.E., Designation DIRECTOR OF PUBLIC INSTRUCTION, Station M A D R A S.	To The SECRETARY TO GOVERNMENT, EDUCATION & PUBLIC HEALTH DEPARTMENT.	

Dis. No. 3655--47 dated 26th July 1947.

Sir,

SUB: ELEMENTARY EDUCATION FUND - Audit report
45-46 - South Kanara District Board.
REF: G.O. No. MS. 1034 Education dated 17.5.47.

With reference to the objection raised in para 8 of the Audit Report referred to in the G.O. quoted above, I have the honour to state that the Special Officer, District Board, South Kanara, has since reported that ~~xxx~~ no recovery is due from the Board and that the balance of annas thirteen relating to this item has been refunded to Government already.

for DIRECTOR OF PUBLIC INSTRUCTION.

Ram. 28/7.

Examiner's Office.

Subject: Audit Report - South Kanara District Board - 1945-46.-
Elementary Education Fund Account.

Forwarded to the Secretary to Government, Education and Public Health Department with copies of the Special Officer's replies and his Proceedings thereon.

2. Paragraph 8(a) of the Audit Report: The unspent balance of Rs. 491-1-0 on 31-3-46 may be required to be refunded to Government.

Assistant Examiner.

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

(10) 13
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Extract from the proceedings of the Special Officer, District Board, South Kanara, dated 24-2-1947.

232. Read L.F.No. 8370 dated 23-1-1947 from the Examiner of L.F.Accounts, Madras forwarding the audit report on the Elementary Education Fund accounts of the South Kanara District Board for the year 1945-46.

Resolution:

"Replies approved"

sd/M.Sunder Rao,
For Special Officer.

(True extract)

Hys/13-3-47

M. Sunder Rao
15/3
2/3 for Special Officer.

Edn & P.H.
(CI)

Abstract.

Audit Report- 1945-46- Elementary Edn Fund- Dt. Bd.
South Kanara-Recorded.
Ref:- From the Exr of L.F.A. L.F.No 399 Dt. 21-4-47.

Order/Ms No. 1034 Edn Dt.

17-5-47

Recorded.

2) The attention of the D.P.I. is invited to Govt. Memo
No 38969-B2/2 Dt 31-7-46, wherein an expenditure of
Rs 1532/- has been admitted for the purpose of subsidy
towards the cost of books and slates to the pupils of
the Dt.Bd. and he is requested to report whether any
recovery should be effected from the Dt.Bd, in view of
the objection raised in para 8 of the Audit Report.

To

The Special officer ✓
Dt.Bd. South Kanara.
The D.P.I. (with a copy of
Audit Report)
The Exr of L.F. A.

18/5

15-5-47

13/5

Blind below.

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