

E. & P. H. (194⁷) Department.

(Ms.) SERIES.

G.O. NO. 2074

Edn

Dated

the 26th Sept-1947

[Despatch Abstract.]

Audit Report - 1945-46 Elementary Education Fund District Board
Chingleput - 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.

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

Name of auditor: ^{Sri} G.R. Thothadri, District Inspector of Local Fund Accounts.



Time taken for audit: From 16th December 46 to 12th February 1947.

The Office of President was held by Sri T. Shanmugam from 1st April 1945 to 31st March 1946.

2. The receipts and payments during the year are shown in the annual account appended together with the opening ~~balances~~ and closing balances. 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.9,447-7-4 agrees with the balance in the account for March 1946. The sum total of the closing balance according to the cash book relating to the General Fund and ~~and~~ that relating to the Elementary Education Fund is in agreement with the balance in the Treasury pass book after allowing for outstanding cheques and unremitted revenue at the close of the year.

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

4. BUDGET. Expenditure was incurred without the previous sanction of the Director of Public Instruction to the reappropriation of funds required by rule 2 of the rules under Section 38(2) of the Elementary Education Act as introduced by G.O.No.139 Edn., dated 29th January 1942. The approval of the Director of Public Instruction was applied for in President District Board's letter Rc.No.9261/46 C1 dated 11th August 1946 after the accounts of the year were closed, and it was accorded in Roc.No.4497 B/3/46 dated 26th August 46 of the Director of Public Instruction sanctioning the transfer of a sum of Rs.3,221-11-0 from "Masters - salaries and allowances" to "Contingencies - other items". It is necessary that such approval should be obtained before the expenditure was incurred and in any event before the close of the year.

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5. PENDING ITEMS OF PREVIOUS AUDIT REPORTS.

(a) Paragraph 6(a) of the audit report for 1944-45. The recovery of the overpayment made to Sri W.G. Bhaktavatsalu Nayudu was pending.

(b) Paragraph 14 of the audit report for 1944-45. The recovery of the advance made as early as 1942 has been pending for some years. The sum of Rs.18/- may be recovered in a single instalment from the pay bills or the Provident Fund bonus.

(c) Paragraph 15 of the audit report for 1944-45. The result of the action taken to realise the sum of Rs.132-4-0 from the Revenue Department may be intimated.

6. COMPULSORY EDUCATION - MIDDAY MEALS FOR POOR CHILDREN.

Paragraph 3 of Government memorandum No.32083 A-5 Edn., dated 1st September 1945 wherein the scheme for providing midday meals for poor children was introduced, prescribed that payment may be made at ~~ixax~~ 0-1-9 for each pupil fed per day, 0-1-6 representing the cost of meal, and 3 pies the cost of incidental charges. The payments to the committees were made merely on the basis of the number attended without regard to the actual expenditure incurred in the centres. Although the memorandum cited above did not expressly prescribe the nature of accounts to be maintained at the centres, they have been prescribed subsequently in G.O.No.506 Edn., dated 7th March 46, which prescribes among other things the maintenance of a register to record the monthly expenditure incurred at the centre for the supply of meals to the pupils ~~from the centres~~. A sum of Rs.11,405-12-0 was spent on the supply of midday meals during the year; it appears from a statement of expenditure submitted to Government for obtaining grant, the total expenditure was Rs.10,006-6-0. This expenditure must be checked with the ~~xxix~~ vouchers and it should be verified whether the difference of Rs.1,399-6-0 is held in cash by the Committees in the Savings Bank account. The result of the verification may be reported.

7. OFFICIATING TEACHERS - PERIODS OF LEAVE NOT EXCLUDED FOR RECKONING THE DATE OF SUBSEQUENT INCREMENT.

Instances were noticed wherein periods of leave taken by officiating

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officiating teachers were not excluded for reckoning the periods of duty which count for increment. Under Rule 26(b) of the Fundamental Rules, leave counts for increments only on the post on which a person holds a lien. As non-permanent teachers do not hold a lien on any post prior to the date from which they are appointed substantively, they can count only periods of actual duty for increment under Fundamental Rule 26(a). In the instances noted below, the increments should have been granted from the date noted in column 7 of the table.

Name of person.	Date of last increment.	Period of leave.		Actual period. Y. M. D.	Date from which increment was granted.	Should have been granted.	Excess.
		From.	To				
N.G.Damodaran.	21-7-43.	7-5-45,	27-6-45.	0 1 21.	21-7-45.	11-9-45.	3 6 0
D. Adaikalam.	14-1-44.	19-1-45.	18-3-45.	0 2 0.	14-1-46.	14-3-46.	2 0 0

The excess in these cases may be recovered.

8. ESTABLISHMENT AUDIT REGISTER. Supplemental bills in the cases detailed in the Annual Objection Statement were not posted in the register. The fly-leaf was not kept upto date and the totals were not struck therein so as to accord with that noted against sanctioned scale. The number and date of orders in which the additional posts were sanctioned was not noted in many cases in the register. Reasons for the excess over the sanctioned scale were not noted in many cases in the register. With these omissions the register was not made to serve the purpose for which it has been designed and did not facilitate adequate scrutiny being exercised before the bills were passed for payment. The defective maintenance of this was commented upon previously also in paragraph 18 of the audit report for 1944-45.

9. SERVICE BOOKS. The exact documents such as the original horoscope, the S.S.L.C. Certificate, T.S.L. Certificate or other other record with reference to which the date of birth was verified was not recorded on page 1 of the service book.

The entries at page 2-3x were not renewed or reattested once in five years.

10. LEAVE ACCOUNTS - METHOD OF CASTING - GENERAL MISTAKE OF PRINCIPLE.

Rule 27 of the Madras Leave Rules permits the recalculation of leave in respect of duty prior to ~~the~~ the date on which probation is completed, only when the person is substantively appointed to the post. The provision in Rule 25 of the Madras Leave Rules which permits the reckoning of leave in the case of a person who has completed his probation as if he held his post substantively would entitle the person to leave at one eleventh of the period of duty as from the date of completion of probation and not for a recalculation of leave in respect of service prior to that date. In almost every case the recalculation was made immediately after completion of a service of two years even though the incumbent had not been appointed substantively. Instances are given below.

Sri N.K. Ayyaswami, Assistant Board Boy's School, Salayur, Saidapet Taluk, was granted earned leave for 2 days in 1945 and 13 days in 1946. His service should be reckoned as from 13th December 1943 and the earned leave calculated in the manner indicated above. The leave salary for 13 days granted in excess viz. Rs.24-14-0 in Vr.1238 of October 1945 would need recovery. Sri G.Gopal, Thiam-bakkamcheri, was granted leave from 4th February 46 to 13th February 1946 prior to confirmation with effect from 1st January 47 only. The leave at credit on the basis indicated in this paragraph would be 5 days only against 12 days noted in the leave account and 10 days granted. The excess of Rs.6-10-0 would need recovery.

Sri R. Santhamarai Mangadu, Sriperumbudur Taluk Taluk confirmed with effect from 1st January 47 only was granted earned leave from 17th October 45 to 30th October 1945. The leave admissible without recalculation from the date of continuous service was 7 days. The excess for 7 days viz. Rs.18-2-0 would need recovery. All leave accounts may, therefore, be examined and the excess paid till now as a result of the wrong method of calculation of earned leave may be recovered.

The result of the examination and action taken to recover the overpayments may be stated.

11. LEAVE ACCOUNTS - IRREGULAR GRANT OF LEAVE ON PRIVATE AFFAIR

(a) A. Krishnama Nayudu whose leave was governed by the Madras

Leave Rules was granted leave as follows:

Medical leave for the period 4-7-45 to 11-8-45.	Y.	M.	D.
	0	1	8
Leave on private affairs in continuation from 12-8-45 to 13-12-45.	0	4	2

The grant of leave on private affairs for periods in excess of three months was opposed to rule 13 of the Madras Leave Rules. The combination of leave on private affairs with leave other than earned leave, such as medical leave in this case is opposed to Rule 14 of the Madras Leave Rules. The entire period of leave of 4 months 2 days on private affairs which was not covered by medical certificate should be treated as extraordinary leave as leave on private affairs ~~which was not covered by medical certificate~~ may not be granted in continuation of medical leave. The leave salary of Rs.102-12-0 in Vr.1886/2-46 paid for the period may be recovered, and subsequent increments postponed as if the leave was extraordinary.

(b) Abdul Karim was granted leave on private affairs for the period from 28th January 45 to 30th April 45 - 3 months 3 days. The leave granted for period in excess of 3 months may be treated as extraordinary, and the sum paid recovered.

12. LEAVE - MISCELLANEOUS IRREGULARITIES - LEAVE ON AVERAGE PAY ON MEDICAL CERTIFICATE - GRANTED IN EXCESS OF THE LIMIT OF ONE YEAR AND OTHER IRREGULARITIES.

(a) Extraordinary leave exceeding two months for teacher who has not completed his probation.

Sri N.K. Ayyasami, Assistant Board Boys School Salayur - Saidapet Taluk - The teacher was entertained in service on 28th June 41. He was granted leave on loss of pay for 2 months from 22nd April 43 to 21st June 1943 and extension of leave on loss of pay for 3 months from 22nd June 1943 to 21st September 43, further extension of leave on loss of pay for 2 months and 22 days upto 12th December 1943. As under rule 23(ii) of the Madras Leave Rules extraordinary leave can be granted to non-permanent teachers for not more than two months during the period of probation and prior to completion of probation, the grant of extraordinary leave to the teacher who had not completed

completed his probation for 7 months and 22 days which is opposed to the rules would constitute a break in service. The teacher may, therefore, count service from 13th December 43, x only, for leave or increment and his next increment would accrue ~~only~~ only from 13th December 1945. The payment at Rs.27 from 20th February 44 to 19th February 46 and at Rs.29 from 20th February 46 is irregular. of Rs.43-10-0 upto 31st March 46. The excess payment/due to the irregular grant of increment would need recovery. That due to the irregular grant of leave is noted in paragraph 11 of this report. The excess from 1st April 46 on account of increased pay may also be calculated and recovered.

(c) LEAVE NOT LAPSED IN THE EVENT OF BREAK IN SERVICE.

Srimathi M.P. Meenakshi, Lower Grade teacher in the scale of Rs.20-1/B-26 commenced service under the District Board on 1st July 1931. The statement of acting services indicated continuity of service upto 10th September 1935, and was confirmed on 31st May 36. Thereafter she commenced service from 12th October 35 and was confirmed on 31st May 1936. The interval between 10th September 35 and 12th October 1935 for which period the history of service was not recorded presumably constitutes a break in service in which case the leave earned prior to 12th October 35 should be lapsed and cannot be revived. The amount of leave noted in several columns will have to be recalculated on the basis of service from 12th October 35 only, in the absence of any information or record showing that she was either on leave or duty during the period.

(d) Sri T.M.Doraikannu - Higher Grade teacher - Palavedu - Saidapet Taluk.

The teacher entered service on 1st October 37. He was granted leave under the leave rules in the Fundamental Rules instead of Madras Leave Rules. In the absence of particulars regarding acting services prior to 4th September 1933 entitling him to the benefit of the Fundamental Rules the excess leave salary granted to him would need to be calculated and recovered.

(e) In many cases the leave was regulated under Fundamental Rules for persons whose service commenced after 4th September 33.

A statement of service rendered prior to 4th September 1933 was in some cases enclosed to the leave account to justify the grant, but it was not verified with reference to pay bills or attested by any officer. They may now be verified with reference to pay bills and attested, and where it is not susceptible of verification, the leave may be revised as under the Madras Leave Rules and the excess if any paid recovered. The result of the examination and the action taken in the matter may be intimated to this office.

(f) In the case of grant of leave to non-permanent teachers, it is not clear how it was ensured that the condition prescribed in Rule 26 of the Madras Leave Rules that, but for the grant of the leave he would have continued to hold the post until the expiry of leave was satisfied.

13. RENT FOR A SCHOOL WHICH WAS ~~NOT~~ MADE OVER TO THE DISTRICT BOARD AS A GIFT - NESAPAKKAM.

The Nesapakkam Boys School was located in a shed on a rental of Rs.5/- per mensem. A communication received on the 25th September 1944 in the District Board from the villagers indicated that they represented as early as 23rd April 1944 to the President that they would give the shed to the District Board as a gift. After about eight months after the receipt of the representation in the Board's Office, the gift deed was got executed by the trustees on the 2nd May 1945 and the deed was received in the District Board office on the 8th June 1945.

The question of payment of rent from 1st October 1944 might have been taken up with the trustees to enquire if the shed might be had free of rent from the earliest date possible. The possession over the property would pass on to the District Board from the date of execution of the gift deed by the trustees i.e. from 2nd May 1945. There was no valid reason for the payment of rent as from that date. The deed was registered on 31st August 1945 and there was no justification whatever for the payment of rent even after registration of the deed on 31st August 1945. The rent for the school was however paid up to the end of September 1945.

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The question of recovery of the rent for the period from 2nd May 1945 to 30th September 1945 may also be taken up and the result reported. The rent for September 45 would need to be recovered or made good in any case.

14. DISBURSEMENT OF PAY - DEFECTS IN PROCEDURE. G.O.No.704 L. & M., dated 17th February 1933 and Memorandum No.30198 Edn., dated 24th June 1946 prescribes that cheques for payment of salaries ~~mk~~ should be sent to the headmasters concerned by registered post. It was noticed that the cheques were drawn not in favour of the headmaster of the schools concerned, but in favour of the headmaster of a school which was centrally situated who cashed it at the nearest treasury for disbursement to the headmasters of the schools concerned.

In some cases, the cheques were sent to the Headmaster of the Sriperumbudur Higher Elementary School, and Headmaster Ponneri Board High School, for delivery to the headmasters of Elementary schools, who had to cash the cheque at the treasury at those places. In some other cases the cheques in favour of the headmasters were sent by registered post to the Supervisors of District Board works for delivery to the headmasters concerned. The mode of disbursement followed in the district was not in accordance with the orders cited above, which required that the cheques should be sent by registered post to the headmasters of the schools concerned in cases of schools situated within five miles of the Sub Treasuries. Further, it is seen that there is a proposal to pay actual expenses to the Head teacher of the Central School for encashing the cheque and distributing the amount to schools attached to his group. If, as has been explained during audit, the present system is working satisfactorily, it may be reported to Government and approval ~~apex~~ obtained.

15. RENT PAYMENT IN CASES WHERE THE BOARD HAD BUILDINGS OF THEIR OWN.

The register of buildings indicated that the District Board had its own school buildings in the cases detailed in item 3 of the Annual Objection Statement. Rent was however paid for the schools in those localities. The files of papers which would indicate the necessity for

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for the payment of rent may be produced.

16. TOOLS AND PLANT. The defects pointed out in para 17 of the Audit Report for 1944-45 continued during this year also. It is necessary that the balance as on 31st March 46 is entered in the register and checked up with the certificates of existence received from the head-masters so as to ensure that all articles are in existence.

17. The general result of audit may be considered fairly satisfactory.

18. The gross receipts and charges for the year were Rs.8,89,442-7-9 and Rs.8,97,314-14-0 respectively.

19. ONE HUNDRED AND TEN objections involving a sum of Rs.427-9- were pending settlement at the close of audit as indicated below and as detailed in the Annual Objection statement.

YEAR.	NO.OF ITEMS.	AMOUNT.		
		Rs.	A.	P.
1944-45.	3	156	14	0
1945-46.	107	270	11	0
	110	427	9	0
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T.K. SRINIVASAN,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem. P.T.O./

Forwarded to the President, District Board, Chingleput, Saidapet, in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of Local Fund Accounts, Saidapet 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 P.O., MADRAS - 10.

S.S./29.4.

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Head's.

RECEIVED

MAY 20 1947

Total.

Budget Estimate
for 1945-46
after reapportionment.

	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
OPENING BALANCE.	17319	13	7			
RECEIPTS--ORDINARY.						
1. Education Tax.	202909	0	0		197530	0
2. Fines and penalties under the Elementary Education Act.					200	
3. Income from investment etc.						
4. School fees.						
5. Contributions.	5	0	0		10	0
6. Other receipts.	264	7			400	0
7. Government grants:						
(i) under Sec.37 of the E.E. Act.	73614	2	0		64670	0
(ii) Under the proviso to sec.37 of the Act.	243608	0	0		243610	0
(iii) Government Grant for Dearness Allowance.	249300	0	0		325290	0
(iv) Subsidy for Compulsory Edn.	21880	0	0		21880	0
8. Contribution from the General Account.	97408				97410	0
9. Advances recovered.	99	9			200	0
10. Investments realised.						
11. Deduct amount transferred to Capital.	4426	8			1000	
12. Add amount rent relating to Endowments.	354	5	9		210	0
Total...					885015	15 9
RECEIPTS--CAPITAL.						
1. Government grants.						
2. Endowments and contributions.						
3. Loans.						
4. Contribution from General Account-Ordinary.						
5. Investments realised.	4426	8			1000	0
Add amount transferred from Ordinary.						
Total.					4426	8
Grand Total, Receipts (Ordinary and Capital).					889442	7 9
Grand Total including opening balance.					906762	5 4

1.	2.	3.	4.	5.
	Rs.	A. P.	Rs.	A. P.
EXPENDITURE--ORDINARY.				
1. Staff:--				
Salaries and allowances.	2374	0	0	2380
D.B.K.O. Dearness Allowance.	441	10	0	450
House allowance.	25	8	0	30
Contribution from pension and leave allowance.	705	3	0	710
Travelling Allowance.	181	8	0	190
Masters.	452123	0	0	452130
Dearness allowance.	318619	-	-	318620
Clerks and servants.	6250	8	0	6260
Capitation allowance.				
Contribution to P.F.	24549	8	-	24550
Travelling allowance.	1001	2	0	1010
Gratuity.	398	1	-	400
Stipends of teachers for training.				
2. Contingencies and equipment.				
Contingencies.				
House rent.	32969	14	-	32970
Other items.	23221	11	-	23230
Equipment.				
Furniture and apparatus.				
Library books and maps.				
Other items.	0	8	0	10
Compass, etc. Feeding of children.	11405	12	0	11410
3. Salaries and scholarships.				
4. Repairs to buildings.	7463	8	0	7470
5. Interest on and repayment of debt.				
Advance recoverable.	10890	8	0	10900
6. Investment made.				
Amount relating to endowments.	2679	0		270
Total.		892388	6 0	892990
EXPENDITURE-CAPITAL.				
1. Land and buildings.	4426	8	0	4430
2. Equipment.				
(i) Furniture, and apparatus.				
(ii) Library books and maps.				
(iii) Other items.				
3. Investments made.				
Total.		4426	8 0	4430
Grand Total - Expenditure (Ordinary and capital).		897314	14 -	897420
Total closing balance.		9447	7 4	32110
Grand total including closing balance.		906762	5 4	929530

Station. Sandpet
 Date. 25.2.47
 L. R. Thothadri
 District Inspector of L.P. Accounts.

REPLIES TO THE AUDIT REPORT ON THE ELEMENTARY EDUCATION FUNDS
 ACCOUNTS OF THE CHINGLEPUT DISTRICT BOARD FOR 1945--46.

- Para 1. Noted.
- Para 2. Noted.
- Para 3. Noted.
- Para 4. Noted.
- Para 5(a) Rs. 6/10/- was recovered in V.No.841 of July 47-48.
- Para 5(b) Recovery ordered.
- Para 5(c) The matter is still pending with Revenue Department.
- Para 6 The result will be reported.
- Para 7 Recovery ordered. Credit will be pointed out in Local Audit.
- Para 8 Noted for future guidance.
- Para 9 Noted for future guidance.
- Para 10 Recovery ordered. Credit will be pointed out in Local Audit.
- Para 11 Recovery ordered and credit will be pointed out in Local Audit.
- Para 11(b) -do-
- Para 12 Recovery ordered and credit will be pointed out in Local Audit.
- Para 12(c) Noted.
- Para 13 Recovery ordered and credit will be pointed out in the Local Audit.
- Para 13(e) Noted.
- Para 13(f) Noted.
- Para 14 Government have been addressed.
- Para 15 Noted.
- Para 16 Noted.
- Para 17 Noted.
- Para 18 Noted
- Para 19 Noted

Approved.

[Signature]

KKN/24-8.

For Special Officer. Dt. Board.

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PROCEEDINGS OF THE SPECIAL OFFICER, CHINGLEPUT DISTRICT BOARD.,
SAIDAPET. DATED 22-8-1947.

PP 15-14
ante
Read Audit Report on the Elementary Education Funds of this District
Board for the year 1945--46 with replies.

RESOLUTION.

Approved.

9
T. PURUSHOTHAM.
FOR SPECIAL OFFICER.

(True Extract)

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L.F. 3955

15(914)

9 17
Examiner's Office.

Subject: Audit Report - Chingleput District Board - Elementary Education Fund - 1945-46.

PP 13+14 ante



Forwarded to the Secretary to Government, Public Health Department, with copies of the Special Officer's replies and the resolution of the District Board approving the same.

73965

PP 15+16 ante

R. K. Chari

11.9.47

Assistant Examiner.

[Signature]
11.9.47

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

Q/NO 73965-47 18

4/26/9 Audit Report. 1945-46. E.E. Juvet.
District Board. Chinglipur. Recorded

PP 1517 ante. From the Gov. L.D. Dept. L.D. No 3935 dt. 15.9.47

Go 2074 Edu dt 26.9.47
Res. Recorded.

Re Special Officer ✓ 24/9/47
L.D. Chinglipur
Re L.D. with a copy of
Audit Report
Re Gov L.D. Dept ✓ 1/10

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