

E & P.H.

(1947) Department

SERIES.

G.O. NO.

2215 Education,

Dated 16th October, 1947.

Order is at p. 17 cb

[Despatch Abstract.]

Audit Report - Elementary Education Fund - Salem District Board -
Recorded.

No. 24995 -B2-L.A., dated 15th July 1946. Papers to admit the correctness of the amount due and the challan in support of the due and the challan in support of the refund were not made available for audit.

7. TOLL COMPENSATION GRANT: A R R R A R S: On paragraph 15 of G.O. No. 608 L.A., dated 27th March 1946 passing orders on the budget estimate of the general fund accounts the Government directed that if the arrear toll compensation grant for the year or such portion of it as is found necessary to wipe off the deficit in the elementary education fund account should be credited to village roads and conservancy fund. Out of Rs. 2,50,000/- sanctioned in Memorandum No. 8188-P.2.46 Edn., dated 28th March 1946 and credited to elementary education fund, a sum of Rs. 44,605/- was refunded to the general fund in voucher No. 4577 of March 1946 leaving a balance of Rs. 2,11,395/-. As the elementary education fund closed with a balance of Rs. 2,98,271/-/10 this amount of Rs. 2,11,395/- drawn to meet the deficit balance should be refunded to the General fund to the credit of village roads and conservancy fund.

8. SCHOOL BUILDING USED AS A GRAIN SHOP: CREDIT FOR THE RECOVERY OF RENT NOT POINTED OUT: The board elementary school building acquired by the defunct Dharmapuri taluk board for construction of a rural school was permitted to be used as a grain store on a nominal rent of Rs. 1/- per mensem from 1-2-1943 pending decision to open a school there. Information as to whether the building was vacated and if so from what date was wanting. Sanction for fixing the rate and credit for the amounts realized were also not pointed out.

9. BUILDING GIVEN AND SOLD BEFORE TAKING POSSESSION: The building and some vacant land of Sri K. Kumbhara chettiar of Mallampalli were gifted to the board as per gift deed dated 7th March 1941 by both the husband and wife for purpose of using the same for the board elementary school. Possession of the building was however to be taken only after the death of both. But after the death of the husband, the property was sold by the wife for Rs. 3,000/-. The final action taken to get back the gifted property may be reported.

10. LEAVE TO TEACHERS: GRANT OF CONTRARY TO RULES: Sri R. Viswanathan, teacher, Hosur taluk was granted extra-ordinary leave without allowances from 20th June 1945 to 20th October 1945 i.e., for a period of four months which under the Madras leave Rules (11) this has to be limited to two months.

Similarly, S. Subramaniam, Headmaster, Padavadu (Tiruchengode taluk) was granted extra-ordinary leave from 4-1-1944 to 4-6-1944 i.e., for 5 months and S.R. Gopala Krishnan, Assistant Attianpatti (Salem taluk) from 3-12-1945 to 17-4-1946.

The grant of extra-ordinary leave in excess of two months to officiating servants is not in order and should be treated as break in service for all purposes.

11. LEAVE: GRANT OF: VIOLATION OF RULES AND EXCESS PAYMENT: (a) Sri M.K. Balasubramanya Iyer, assistant, Kadampatti (Gudalur taluk) was granted leave on average pay with medical certificate from 6th June 1945 to 26th April 1946 and again from 27th August 1945 to 26th April 1946 and leave on half average pay with medical certificate from 27th April 1946 to 26th June 1946. As there was an interval of only 12 days, the two periods of leave should be taken as one spell and the incumbent granted leave on average full pay with medical certificate for 8 months only. Excess should be treated as half pay. The excess paid for Rs. 472/9 at Rs. 14 (pay Rs. 28 per mensem) or Rs. 32/5/- needs recovery.

(b). The certificate of medical fitness produced before joining duty on 15th August 1945 and the under-taking referred to in note 5 to Fundamental rule 81 (b)(ii) were also not made available for audit.

12. LEAVE SALARY: EXCESS PAYMENT: In L.Dis. No. 18636-45, dated 31st December 1945 of the President, district board Sri M.K. Balasubramanya Iyer, assistant, Kadampatti (Gudalur taluk) was granted leave on half average pay without medical certificate from 12th November 1944 to 15th January 1945. But in L.Dis. E.4. 7812-45, dated 25th August 1946 of the president, district board the above leave was modified as leave without allowances as a punishment for availing of the leave without permission for overstaying the leave. The circumstances under which the orders granted leave were passed when charges framed against the teacher was not finally disposed of are not known. The leave salary paid to him in voucher No. 4600/5-46 amounting to Rs. 57/11/- for the above period was not recovered from the teacher till the close of audit.

13. RECOGNITION: As per Rec. No. E.1-143/45 dated 24th January 1946 of the president, district board a new elementary school was opened at Kalimedu (Namakkal taluk) on 23rd January 1946 and the same was closed with effect from 20th November 1945. Recognition applied for in Rec. E.1.1480/46 dated 20th November 1945 is awaited. The amount spent towards this school

amounting to Rs. 78/2/- from 28th January 1947 to 31st March 1946 and Rs. 255/0/- from 1st April 1946 to 30th November 1946, the date of closure of the school is held under objection pending recognition by the competent authority.

14. ~~ACQUISITION~~ ~~WANTING~~: (a) A sum of Rs. 575/- was drawn on voucher No. 8102/12-46 and paid to M/S. M. Gopalakrishna Kone towards the cost of 200 physiological charts. A stamped acknowledgment was not obtained from the payee.

Similarly acknowledgments were not made available for items detailed in items 31, 32, and 33 of the annual objection statement.

(b) A sum of Rs. 60/15/- was drawn on voucher No. 2314/10-45 as pay of the masters and house rent for Hindu Boys school Manavarnapalli (Krishnagiri taluk) for the month of September 1945. The amount was acknowledged by the headmaster on 27th October 1945. The acquittances of the teacher were not produced for audit. Similarly acknowledgments were wanting for items referred to in items 7, 8, 9, 30, 34 and 35 of the annual objection statement.

(c) Similar acquittances of the teachers were not produced for the sum of Rs. 120/12/- drawn on voucher No. 4600 of March, 1946.

15. ~~VOUCHERS~~ ~~WANTING~~: The following vouchers were not made available for audit.

VOUCHER NO.	A	M	O	U	N	T.
3040	Rs.	136	14	0		
2907		8	0	0		
3118		10	2	0		
3117		16	10	0		
3123		15	12	0		
3013		123	0	0		
3014 to 18		595	0	0		
3040		3	15	0		
3121		208	4	0		
3126		68	14	0		
3127 to 30		827	5	0		
3227		107	1	0		
3228		321	1	0		
3236		208	5	0		
3236		180	0	0		
4081		506	6	0	1	0
4084		225	12	0	2	0
4515		5	0	0		
4001		1	0	0		
4500		225	8	0		
4507		227	3	0		
4501		89	9	0		
4426 to 38		830	0	0		
4803		230	14	0		
4804		160	9	0		
4823		180	8	0		
4820		218	15	0		
4503		97	13	0		

Rs. 2, 00, 00, 00, 00

16. ~~ANNUAL~~ ~~CLAIMS~~ ~~WANTING~~: HIGH SCHOOL SECTION NOT OBTAINED: In G.O. dated, headmaster, Boys

school (Krishnagiri Taluk) Maharajankadai was granted leave on average pay without medical certificate for one month and 4 days from 1-2-1945 to 4-3-45 and leave on half average pay without medical certificate from 5.3.45 to 31.3.45 in Rec.E.1. 976-45., and the leave salary of Rs. 37/9/- + dearness allowance Rs. 32 was paid on voucher No. 4485/3-46 (cheque No. 1740) 170990 dated 18th March 1946) sanction of the district board and the Director of Public Instruction for the investigation and payment of the arrears claim of more than one year old was not obtained and refused.

(b) T. JAYARAM worked as a teacher in Boys' school, Vepallakongara-patti (Chalur taluk) from 1st September 1944 to 23rd December 1944. His pay of Rs. 34/15/- + dearness allowance Rs. 17/6/- for the above period was paid on voucher No. 4000/3-46 (cheque No. 1877/37616 dated 23rd March 1946) with the sanction of the board (vide District Board Resolution No. 49 (374) dated 16th October 1945. The sanction of the Director of Public Instruction for the investigation and payment of the arrears claim of more than one year old was not obtained.

17. LOSS BY THEFT: In Rec.E./21 811/45, dated 10th December 1945, the president, district board reported the theft of one wall clock and two time pieces belonging to the Board elementary Boys' school, BEHUR (Salem taluk)

on 5th October 1945. The matter was reported to the police who reported that the case was undetectable. Final action taken in the matter is awaited.

18. AUDIT FUND NOT CREDITED: A sum of Rs. 2/0/- being the audit loss at 0.375% of the endowment receipt of Rs. 41/4/- was not credited to provincial funds till the close of audit.

19. PROPORTIONATE COST OF THE STAFF: ELEMENTARY EDUCATION FUND SECTION CREDIT TO GENERAL FUND: NOT EFFECTED: In G.O. No. 385 Edn., dated 15th March 1945 Government have issued in supersession of previous orders on the subject, revised instructions for calculating the adjustment from the elementary education fund to the general fund, the proportionate cost of the staff working in the elementary education fund section. This was not given effect to in the year under report.

20. TOOLS AND PLANT REGISTERS NOT PRODUCED: The consolidated tools and plant register relating to the various schools were not produced for scrutiny in audit, to verify whether any check was exercised over these registers with reference to the extracts from tools and plant register received from head teachers.

21. ESTABLISHMENT AUDIT REGISTER NOT MAINTAINED PROPERLY: This is not

properly maintained. Changes in the names of incumbents, their pay increments sanctioned were not noted in most of the cases column (i) 'orders sanctioning the establishments' was invariably blank in all the registers. Variations between the sanctioned scale and actual pay drawn were not recorded in foot notes "Explanatory remarks as to excesses etc. This register does not appear to have undergone any scrutiny by a responsible officer at least while passing the pay bills.

22 (a) SERVICE REGISTERS: VERIFICATION CERTIFICATES NOT RECORDED: The certificate of verification of services for the year ending 31st December 1945 was not recorded in cases detailed in item 40 of the annual objection statement.

(b) SERVICE REGISTERS: STATEMENT OF IMMOVABLE PROPERTY: NOT RECORDED: The statements of immovable property belonging to the incumbents listed in item 41 of the annual objection statement were not obtained from them and recorded in their service registers. Attention is invited to rule 4 of the rules regarding personal conduct of officers and servants of local bodies.

23. DELAY IN THE RETURN OF OBJECTION STATEMENTS AND FURTHER REMARKS ISSUED THEREON: The objection statements issued on the dates mentioned below were returned with replies after long delay as under.

PERIOD OF OBJECTION STATEMENT	DATE OF ISSUE.	DATE OF RETURN WITH DELAY IN MONTHS.
Annual objection statement 1944-45.	25.2.46	1.11-1946. 3 months.
Objection statement. 1945-46/I.	2-7-46.	1-11-1946. 4 months.
do. 1944-45/II-	7-12-1945.	1-11-1946. 9 months.

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

25. The gross receipts and charges for the year were Rs. 13,15,653/11/10 and Rs. 12,28,558/6/- respectively.

26. EIGHTY items of objections involving an amount of Rs. 8,057/3/- were pending clearance at the close of audit as abstracted below year-wise and detailed in the annual objection statement.

Y. P. A. R.	NO. OF ITEMS.	AMOUNT.
1943 - 1944.	2	150 8 0
1944 - 1945.	12	7,806 11 0
1945 - 1946	66	8,057 3 0
	80	

S.V. SATNA,

Assistant Examiner of Local Fund Accounts, Madras.

Forwarded to the President, District Board, SALEM with the request that the report may kindly be forwarded to the District Board Inspector of Local Fund Accounts, Salem within 8 months from the date of receipt.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE SALEM DISTRICT BOARD FOR THE YEAR 1945 - 1946

HEADS.	Actuals, 1945	Total	Final Budget Appropriation
Rs. A P	Rs. A P	Rs. A P	Rs. A P
OPENING BALANCE.	2,09,175=11=0		513

Receipts--Ordinary.

(1) Education tax	2,49,868=2=0	2,45,000
Interest on arrears.	8=8=5	
(2) Fees and Penalties under the Elementary Education Act.		
(3) Income from investments etc.		
(4) School Fees Contribution towards leave salary.	173=5=0	40
(5) Endowments.	41=6=0	250
(6) Contributions to House rent.	252=0=0	990
(7) Other Receipts.	952=0=5	
(8) Government grant--		
(i) Under section 37 of the Elementary Education Act.	85,263=0=0	85,260
(ii) Under proviso to section 37 of the Elementary Education Act.	86,492=0=0	10,50,450
(9) Contribution from the General Account.	1,14,590=0=0	1,14,590

(a) For payment of temporary allowance of Rs. 4.

(b) For other purposes.

(10) Investments realised.	13=6=0	200
(11) Advances recovered.		700
Permanent advance.		
Deduct -- Refunds.		
Less -- Amount transferred to capital.	25,849=13=0	31,250
Total	12,89,803=14=10	14,66,230

Receipts-Capital.

(1) Government grants.		
(2) Endowments & Contributions.		
(3) Loans.		13,225
(4) Contribution from General Account-ordinary.		
(5) Investments realised.		
Add -- Amount transferred from ordinary.	25,849=13=0	31,250
Total	25,849=13=0	57,700

Total Ordinary & Capital	13,15,653=11=10	15,23,930
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Grand Total, including opening balance.	15,24,829=6=10	17,33,103
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Heads.	Actuals, 1945-46			Total.			Final Budget Appropriation		
	Rs.	A	P	Rs.	A	P	Rs.	A	P
Expenditure-Ordinary.									
1. Staff-Salaries and allowances.									
Teachers' Pay.	5,88,615	=	2=0				7,48,900		
Dearness allowance.	4,26,612	=	6=0				4,80,730		
Clerks and servants' Pay.	11,395	=	10=0				11,670		
Dearness allowance.	4,265	=	11=0				4,610		
Education tax-collection charges.									
Contribution to Provident Fund.	24,245	=	0=0				26,000		
Travelling allowances.	1,458	=	13=0				2,000		
Gratuities.	260	=	8=0				1,000		
Stipend of teachers sent for training.									
2. Contingencies and equipment-Contingencies.									
House-rent.	27,001	=	13=0				36,800		
Other items. Pay.	85,870	=	1=3				1,68,630		
Dearness allowance.	27,442	=	5=0				25,500		
Equipment-----									
Furniture and apparatus.	293	=	14=0						
Library books and maps.									
Other items.									
5. Prizes and Scholarships.									
4. Repairs to buildings.	5,247	=	5=9				25,000		
6. Contribution to Fire-ayats.									
6. Interest on repayment of debt.									
7. Investments made.									
Permanent advance.							700		
8. Advances recoverable.							200		
Total	12,02,708	=	9=0				15,32,040		
Expenditure-Capital.									
1. Lands and buildings.	2,899	=	3=0				34,000		
2. Equipment-----									
(1) Furniture and apparatus.	16,034	=	6=0				22,000		
(2) Library books and maps.	6,916	=	4=0				1,700		
(3) Investments made.									
(4) Other items.									
Total	25,849	=	13=0				57,700		
Total Expenditure-Ordinary and Capital	12,28,558	=	6=0				15,89,740		
Total closing balance	2,96,271	=	0=10				1,43,365		
Grand total including closing balance.	15,24,829	=	6=10				17,33,105		

SALON

1947

Dist. Inspector of L.F. Accounts.

Para No.

Replies.

6B

2.

No replies are required.

4.

The excess payment made was made good by recovering the amount from the party. The amount has been taken credit in C.O.No.5/18-4-1947.

5.

(a) The main item to this sub-head is P. Elementary Education- Contingencies-other items. It comprises of contingent expenditure including pay of conductresses and sweepers and payment of dearness allowance to conductresses and sweepers in elementary schools. The budget provision for these two categories for 1945-46 is Rs.1,68,630 plus 25,500 or Rs.1,94,130/- The total expenditure during 1945-46 being Rs.85,870-3 plus 27,442-5-0 or Rs.1,13,312-6-3 Thus it may be seen that the total expenditure under the head contingencies-other items does not exceed the budget provision of Rs.1,94,130.

In the detailed account the pay and dearness allowance payable to sweepers and conductresses are shown separately as per circular instructions of the Examiner of Local Fund Accounts Madras issued in L.F.No.7044 dated 4-12-44 solely for compilation of figures relating to such allowance paid by local bodies should such information be required by any authority in future. Hence there is no excess expenditure under the head contingencies-other items.

(b) As regards the excess expenditure under Capital charges-Library books and maps, the budget provision made is for Rs.1,700 for 1945-46. But the Government have sanctioned a special subsidy of Rs.9600/- for the purchase and supply of books and slates to poor pupils in elementary schools in compulsory Elementary Education areas in G.O.No.585 Sdn., dated 15-3-46 i.e., after the revised budget for 1945-46 was sanctioned. The whole amount of subsidy could not be utilised as the time was too short during the official year ending with 31-3-1946. Only to the extent of Rs.6,916-4-0 it was possible to be spent Under these circumstances the budget provision could not be raised to cover the actual expenditure.

The connected papers will be shown in the local audit (File D.Dis.2971/46)

As per budget estimate of 1945-46 it was expected that the elementary education Fund account will be closed with a deficit balance and that therefore the Government have ordered in G.O.No.608 L.A., dated 27-3-1946 to adjust a sum of Rs.2,11,395/- to wipe off the deficit.

But the Government have sanctioned a special subsidy of Rs.35,600/- for compulsory education and Midday meals in March 1946 besides the usual subsidy of Rs.1,29,720/- which sum was not taken credit in the budget. Hence the Elementary Education budget for 1945-46 closed with a plus balance of Rs.2,96,271 instead of minus balance as was expected.

Subsequently the Government have ordered the refund of unspent subsidy sanctioned by them during 1945-46 and therefore a sum of Rs.1,06,729/- was refunded to Government in July 1946. Further, the Government have ordered the payment of arrears dearness allowance to elementary school teachers for the period from 1-7-1944 to 31-12-44 in G.O.No.1552/L. dated

P 1 ante 6.

P 2 ante 7.

P2 ante. 8.

P2 ante. 9.

P2 ante 10.

P3 ante 11.

P3 ante 12.

P3 ante 13.

P4 ante 14. (a)

P4 ante (b) (c)

P4 ante 15.

P4 ante 16.

(b)

Dated 19-9-1946. The approximate amount required was estimated Rs. 90,000/- to be met from the increased opening balance under Elementary Education Fund Account on 1-4-1946. Thus the plus balance of Rs. 2,96,271 was utilised in the subsequent year. These two items were unexpected for which no provision was made during 1946-47 in the budget.

Since the Elementary Education budget of the current year will not permit the refund of a huge sum like Rs. 2,11,395 to General Fund of this District Board, the Government will be pleased to waive the refund of the sum for the reasons stated above.

The connected file will be produced in the local audit and explained. File No. 9859/45-46.

The matter is under correspondence with the lady who gifted the building and the connected file will be shown in the local audit. (E5/15049-44)

The teacher Sri B. Viswanathan is an acting hand and he has stopped away from service in continuation of the leave already sanctioned. The leave order is also modified since in R.D. 12201-47-48.

In the case of Sri Subramaniam and S. I. Gopalakrishnan they are permanent servants of the Board having been confirmed with effect from 1-1-1939 and 31-10-41 respectively, the rule 22(ii) is not applicable to them.

The question of modifying the leave already granted to the teacher is being considered.

The undertaking referred to will be shown in the local audit. File No. E4/25031-46)

The teacher is a permanent servant subscribing to Provident Fund and he is still on medical leave. The recovery of excess payment will be made in his leave salary and credit pointed out in the local audit. File No. E4/12372-47)

The District Educational Officer, Salem has accorded recognition to the school from 23-1-46 to 30-11-46 in L.Ds. No. 893-c/1946 dated 1-3-47 (copy of the same is also enclosed herewith)

Duplicate copy of stamped receipt since obtained is enclosed herewith.

The acknowledgments since traced and put up with the paid vouchers. They will be produced during local audit.

All the paid vouchers will be produced in the local audit.

Necessary sanction of the Director of Public Instruction will be obtained and produced during local audit.

The sanction of the Director of Public Instruction has since been obtained and the same will be produced during local audit. (File No. 10651/47 E4.)

Para No.

17. p 5 ante

The stolen wall clock and time-pieces were written off from the accounts in U.R. Res. No. and the connected file will be shown in the local audit (File No. 15668/47-12).

18. p 5 ante

The amount has since been credited to Provincial Funds along with the amount due for 1946-47 on 2-6-1947. The credit will be pointed out in the local audit.

19. p 5 ante

The revised instructions were carried out during 1946-47.

20. p 5 ante

The objection raised in 194-5 under Tools and Plant etc. also still under consideration. The District Inspector of Local Fund Accounts has been requested to settle the objection in local audit. This para will also be taken along with it for settlement during local audit.

21. p 5 ante

The main range of audit posting register was transferred from audit Department to District Board in 1945-46, there were some omissions for want of familiarity. Now the District Inspector of Local Fund Accounts has verbally given certain instructions in the matter and they are being followed.

22. p 6 ante

The service registers under reference were taken by the correspondence files for settlement of leave etc., they were since got back and verified. They will be produced to auditors during local audit.

(b) The statement of immoveable property is being recorded in the service registers of teachers who possess lands. Now the recording of the above statements is being enforced in all the service registers of new entrants.

23. p 6 ante

Owing to changes in the clerical staff the replies could not be furnished earlier. Such delay will be avoided in future.

24. p 6 ante

Calls for no reply.

25. p 6 ante

No reply is necessary

26. p 6 ante

Separate action taken to clear the pending items of objection. Some of the items were since cleared in the local audit.

Sd/-S. Nageswami Pillai
For Special Officer.

(True copy)
Forwarded
by order

N. K. Subramanian
Accountant 3.6.47

22-6-47.

9/3 91 L.F. 2531/22-7-47
 EXAMINER'S OFFICE: 15
 AUDIT REPORT - Elementary Education Fund accounts -
 Salem District Board - Replies of the Special Officer...
 +++
 Forwarded to the Secretary to Government, Education and
 Public Health Department, with copies of the replies of the
 Special Officer. - P4 ante
 2. PARAGRAPH 15 OF THE AUDIT REPORT: Nine vouchers for
 Rs. 1,007-3-0 were not produced. The Special Officer may be
 requested to enquire into the delay.
 3. PARAGRAPH 26 OF THE AUDIT REPORT: The annual objection
 statement for 1945-46 issued on 1-4-47 has not been returned
 with replies even though three months have elapsed.
 R. K. Chavan 16/7
 Asst. Examiner of L.F. Accounts.
 16.8.47



E & P H. (21) 17
 Audit Report - E. E. Fund - Salem Dt. Bd.
 Recorded. 10/3
 PP L 1515 of From Examiner L F 2531 of 22.7.47
 2215 Edu of 16.8.47
 030/10 Order MS
 14/10
 Recorded.
 2. para 15 & 26 of the Audit Report
 p. 15 of. It is reported that (1) nine vouchers for
 Rs 1007-3-0 were not produced. (2) The
 annual objections Statement for 1945-46
 issued by the Examiner on 1-4-47 has
 not been returned to him with the replies
 of the Dt. Bd. though three months have
 elapsed.
 To the S.O. Dt. Bd. Salem
 The Examiner of L. F. Accounts enquire into the delays reported and
 send a report to the Govt.
 The S.P. I/ with a copy of the report.
 17/10/47
 15/8/47

11/13