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(194 7) Department.

SERIES.

G.O. NO. Ms.2403 Edn.

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Dated 7th November 1947.

[Despatch Abstract.]

Audit Report - Elementary Pabds - Trichinopoly District Board -
1944-45. Recorded.

104876

ANNUAL REPORT ON THE ADMINISTRATION OF THE DISTRICT TREASURY ACCOUNTS FOR THE YEAR 1944-1945

Name of auditor: Sri M. Venkateshwar, District Inspector of Public Accounts.

Time taken for audit: From the 20th October 1945 to the 2nd February 1946.

The office of President was held by Sri B. Venkateshwar Pillai, B.A., B.L., from the 1st April 1944 to the 31st March 1945.

2. The receipts and payments during the year are shown in the annual account so entered together with the opening 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. 1,18,556-2-2 agrees with the balance in the account for March 1945 and is in agreement with the balance in the Treasury cash book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The more important irregularities are mentioned below. Irregularities of a minor nature have been detailed in an objection statement which should be read as part of this report.

Reply P 9 infra

4. PENDING OBJECTIONS IN PREVIOUS YEARS: (1) Five objections over two years old and involving Rs. 10, as detailed below, are still pending clearance. Steps should be taken to see that these are settled without any further delay.

No.	Amount.
5840-41..	1
1942-43..	4
	5
	18
	18

Audit report 43-44 closed on 9.0.15 so by 1.10.45 not bound in the C.R. (under) (C)

P 9 infra

4 (6) BOTTLE PAYMENT: PARAGRAPH 6 (e) of the audit report for 1943-44 and item 18 of objection statement for October to December 1942: In the objection statement for October to December 1942 the objection that this was a case of unpaid payment of Rs. 10/- was stated. The recovery is still pending from the persons responsible and the objection is unsettled for nearly three years.

P 9 infra

4 (3) EQUIVALENT CONTRIBUTIONS: PARAGRAPH 6 OF THE AUDIT REPORT FOR 1943-44 AND 4 (c) OF 1945-46: The contribution due from Government in the House of Representatives collected in 1942-43 has not yet been worked out. The matter has been pending for four years.

4. (4) ADVANCE ON ACCOUNTING: PARAGRAPH 10 OF THE AUDIT REPORT 1943-44:

A sum of Rs. 24/- was advanced to the J. K. Inamdar Arizal in July 1943. It is still outstanding in spite of the fact that it is not more than three years and in spite of the objection raised in audit and outstanding. The amount was advanced for expenditure on conveyance of elementary school articles. The difficulty in clearing an advance given to an subordinate in service, for years is not apparent ^{since} in the event of non-adjustment within a reasonable period the sum would have been recovered from the person responsible.

5. (b) TOOLS AND PLANT DISCREPANCIES: PARAGRAPH 1 OF THE AUDIT REPORT 1943-44:

The objection that discrepancies were not reconciled or that records to show the reconciliation and action taken, and that some statements were themselves not produced, is still pending clearance.

6. DISAPPEARANCE: A tamering tree in Pagar Udammar school, Palguy taluk, was sold in public auction, early in 1944 for Rs. 25/- and sale proceeds collected at the time of sale. The sale proceeds so collected were remitted to district board on 29th March 1945 only. The connected papers showed that the overseer who conducted the sale and got the sale proceeds did not give any receipt and did not credit the amount in his account immediately on realization. On 10th March 1945, complaint was received by the president, District Board from the chairman, that the overseer neither gave receipt nor credited the amount to District Board funds though he is the person getting the money. The overseer explained that he gave the amount to the treasury and that the latter failed to credit it. The treasury stated having received the money. Irrespective of the resistance the overseer should have entered the amount in his account and issued a receipt therefor. Although the amount was received for only a year and would not have been brought to light had it not been for the complaint received from the chairman, the overseer was dealt with a warning by President, District Board's B. No. 2871 of 1944 dated 24th June 1945.

7. PAY DRAWN FOR LEAVE AFTER RESIGNATION: A teacher of Nalidam school,

Palguy taluk, was granted leave on medical certificate for two months from 1st June 1944. When leaving leave, he sent a letter of resignation from 1st July 1944 stating that from that date onwards he was drawing pay as an employee. This letter of resignation was received in the District Board office on 1-8-1944. If immediately on receipt, instructions had been issued not to draw any salary for the teacher for July 1944 there

would have been no irregularity. This was not done and the bill received from the school in the usual manner claiming for the full month of July 1944 leave salary of Rs. 24/- and dearness allowance of Rs. 6-8-0. was passed on 14th August 1944 by the District Board office and the amount drawn and paid. The amount was however received on 14th February 1945 from the provident fund on account of the teacher.

8. INCREASE OF SWEEPER'S RATES: SANCTION WANTING: The wages of the sweeper of Pirachandaram school, Trichy taluk, was raised from Rs. 5 per month to Rs. 7-8-0 per month with effect from 1st October 1944. In accordance with the circulars of the Inspector of Local Boards and Municipal Councils D-Dis. 5217, of 1943 dated 5th June 1943 and Reg. 19412/43, dated 30th October 1943, his sanction is necessary for the increase.

9. ARREAR CLAIM: SANCTION WANTING: A sum of Rs. 6-9-0 was drawn on vr. 185 of September 1944 as dearness allowance to a teacher S. S. Ramasami Pillai of Namangalam school (Udayapalem taluk) for the period 1-3-1943 to 6-8-1943. In District Board Resolution No. 277 dated 24th July 1943, the rate was approved by the District Board and the claims of other teachers paid in October 1943. As the claim in this case is over one year old, the sanction of the Director of Public Instruction is necessary.

10. REGISTERS NOT PROPERLY KEPT UP: The postings in the establishment audit register were not made in time and as these were left unposted, the audit of the accounts of the first half year could not be done when the audit of the accounts of that period relating to general fund was done. The postings from April 1944 to March 1945 of all ^{Vouchers} were completed by the middle of October 1945 only and the postings of payments from April 1945 were not commenced even on 20th February 1946. The sanctioned scale and rate of pay of each individual as on 1-4-1944 as noted in the fly-leaf were not attested by any responsible officer. Charges due to transfers or increments were not noted in several cases with the result that the register failed to serve purpose intended.

In the pay bills, the prescribed certificate about eligibility to draw dearness allowance was not furnished in any case.

11. TOOLS AND PLANT DISCREPANCIES IN VERIFICATION: In several cases, discrepancies were noticed between the book balance and actuals. There were also other cases of verified statements themselves not produced for audit particulars have been given in the objection statement for 1944-45.

12. EQUIVALENT CONTRIBUTION: SHORT CLAIM: The rate of education tax in 1944

prior to the amendment of section 37 of the Elementary Education Act in 1941, was at 0-0-4 in the rates of land revenue. The rate was increased to pice seven from 1st July 1942 and one anna from 1st July 1944. The amount collected as education cess proper calculated at four pice, on which ^{above} contribution is due from government was Rs. 179-6-0. In addition, sums aggregating Rs. 2,215-3-5 were collected on royalties. As however, the rate of collection was not ^{known} ~~known~~ and therefore, the amount due at four pice could not be worked out exactly the equivalent contribution on these royalties was not claimed. Details have now to be collected contributions due calculated and obtained in addition to a contribution of Rs. 179-6-0 until due on next proper as in G.O. No. 864/dated 5th June 1945 a sum of Rs. 800 - 0 - 0 only was sanctioned as contribution.

12. GRANT FOR PAYMENT OF DEARNESS ALLOWANCE: ELIGIBILITY: SUBSIDIES aggregating ⁹⁷³⁴⁸ Rs. 21,348, were got as detailed below for the payment of dearness allowance to the staff paid from elementary education fund. The closing balance of the fund as on 31-3-1945 was Rs. 118556-2-2. In view of this surplus the question whether the subsidies drawn from government would need refund has to be considered and orders of government obtained G.O. 711, Mn., dated 6th May 1944.

Approving 1944-45 budget	Rs. 46,100
G.O. 1321 Mn., dated 11th September 1944.	51,248
Total.	97,348

13. ACCOUNTS NOT PRODUCED: The stock accounts of yarn and cloth in the weaving sections of the several higher elementary schools were not audited.

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

15. The gross receipts and charges of the year were Rs. 7,33,532-3-8 and Rs. 7,05,671-13-2 respectively.

16. 145 objections involving Rs. 224-4-0 as detailed below, were outstanding at the close of audit.

PERIOD.	NO.	AMOUNT.
1940-41	1	-
1942-43.	4	Rs. 16 0 0
1943-44.	15	154 15 0
1944-45	125	753 5 0
TOTAL	145	924 4 0

P.V. ANANTHANARAYANA AYYAR,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

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P.V. ANANTHANARAYANA AYYAR,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

Forwarded to the President, District Board, Trichinopoly of the Government, Education Fund Accounts of Trichinopoly District Board in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of Local Fund Accounts, Trichinopoly with your reply in triplicate duly approved by the District Board for submission to Government.
(1945-46)

Examiner's Office, Madras.

VI. 5-2-1945.

M. P. S. S. S.
SUPERINTENDENT.
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STATEMENT OF RECEIPTS AND CHARGES ON THE ELEMENTARY
EDUCATION FUNDS ACCOUNTS OF THE DISTRICT BOARD,
TRICHINOPOLY FOR THE YEAR 1944-45

Head of account.	Actuals.		Total.		Finance budget appropriation Rs.
	Rs.	A.	Rs.	A.	

RECEIPTS - ORDINARY.					
Opening balance.					
1. Education tax.	885	81-11-8			885 90
Gross collection.	234	079-2-5			220 620
Deduct collection charges.					
Net.					
2. Fines and penalties under the Elementary Education Act.					
3. Income from investments etc.,	17	12-0			20
Endowments.	20	6-0			20
4. School fees.					
5. Contributions.					
6. Other receipts.	112	9-8-9			1000
7. Government Grants 37					
(i) Under Section 37 of the Ele. Edn. Act.	87	249-6-0			87 250
(ii) Under the proviso to sec- tion 37 of the E.E. Act.	208	154-0-0			208 150
(iii) Subsidy for dearness allowance.	97	348-0-0			97 350
8. Contribution from the General Account.	104	890-0-0			104 890
9. Investments realised.					80
10. Advances recovered.	650	0-6			1000
Deduct refunds.					
Deduct amount transferred to capital.	244	1-15-0			16000
Total.					
Add amount relating to Endowments.					
Grand Total.	731	096-4-8			704 380

1. Government grants.					
2. Contributions.					
3. Loans.					
4. Contributions from General Account.					
5. Investments realised.					
6. Add amount transferred from Ordinary.	244	1-15-0			16000
Total.					
Add amount relating to Endowments.					
Grand Total.	733	538-3-8			720 380
Total receipts-Ordinary and capital.					
Grand total including opening balance.	822	427-15-4			809 270

Head of Account.	Actuals.		Total.		Final budget appropriation	
	Rs.	A.	Rs.	A.	Rs.	A.
EXPENDITURE-ORDINARY.						
1. Staff.						
Salaries and dearness allowances.	616515-	1-0			635860	
Masters.	8044-	9-0			8990	
Clerks and servants.						
Contribution to Provident fund.	21486-	0-0			25020	
Travelling allowance.	2184-	10-0			2470	
Stipend of teachers sent for training. Gratuity.	292-	0-0			880	
2. Contingencies and equipment.						
Contingencies.						
House rent.	30507-	7-0			36560	
Other items.	18667-	14-0			23160	
Equipments--						
Furniture & apparatus.					750	
Library books & Maps.	235-	14-0			300	
Other items.	766-	13-2			2000	
3. Prizes and scholarships.					20	
4. Repairs to buildings.	3746-	10-0			17500	
5. Interest on and repayment of debt.	423-	0-0			430	
6. Investments made.					80	
7. Advances recoverable.	560-	0-0			1100	
Total.						
Add amount relating to endowments.						
Grand Total.	703429-	14-2			755120	
EXPENDITURE--CAPITAL.						
1. Lands and buildings.	2161-	15-0			10000	
2. Equipment :-					4000	
1. Furniture and apparatus.					1000	
2. Library Books and Maps.						
3. Investments made:						
4. Other items.	280-	0-0			1000	
Total.						
Add amount relating to endowments.	2441-	15-0			16000	
Grand Total.						
Total expenditure, Ordinary & Capital.	705871-	13-2			771120	
Closing Balance.	116556-	2-2			38150	
Grand Total including closing balance.	822427-	15-4			809270	

District Inspector of Accounts

Extract from the Proceedings of the ordinary meeting of the Trichinopoly District Board held on 19/5/1947 at the District Board office building, Trichinopoly.

Read:--

Audit Report on the Elementary Education Fund Accounts of the District Board, for the year 1944-45.

2. This office letter E-C.5038/46 dated 26-4-47 to the District Inspector of Local Fund Accounts, Trichinopoly., forwarding replies to the Audit Report.

D.B.R.No.205/47-48.

Replies approved.

sd/- G. Abdul Bhattar,
Special Officer.,
Dt. Bd. Trichy.

(True Extract)

For Special Officer,
Dt. Bd. Trichy.

L.F. 1959/27.6.47 ~~24~~ C 1 7A 13

Examiner's Office.

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Sub:- Audit Report- Fly. Education Funds- Trichinopoly
District Board- 1944-45- Replies. *Pg ante*

Forwarded to the Secretary to Government, Education
and P.H. Department with copies of Special Officer's
replies and the resolution of the District Board.

Pg ante
P.H. ante
53446



J. H. Emerson
Assistant Examiner of L.F. Accts.

3- The annual objection statement will be replied to separately.

Para 4.(i). PENDING ITEM OF 1940-41. The cost of the missing time piece pertaining to the board ely. school, Suthamalli has been ordered to be recovered from the teacher concerned.

PENDING ITEMS OF 1942-43.

(i). Item 18 of October to December 42--Karur taluk:-

A sum of Rs.16/- has been recovered since and there is no balance to be recovered.

(ii). Items 8 & 11 of A.O.S.1942--43.

The discrepancies in the tools & plant will be reconciled early.

iii). Para 6 of the A.R. for 1942-43-

vide reply to para 4(3) & below.

Para 4(2). DOUBLE PAYMENT - Para 5(a) of the A.R. for 43-44.

-- vide reply to item (i) referred to in

para 4(1) above.

Para 4(3) - Equivalent contributions referred to - Para 6 of the A.R. for 1942-43.

A sum of Rs.69/12/0 being the balance of equivalent contribution under section 37 of the Act has been credited to the District Board funds in September 1946 as per G.O.MS.1247 Edn. dated 25/6/46.

Para 4(4). Advances outstanding-

Steps have been taken to adjust the outstanding advances.

Para 4(5). TOOLS AND PLANT DISCREPANCIES. Steps are taken to reconcile the discrepancies in the tools & plant lists. Correct lists will be produced at the next local audit.

Para 5. DEFALCATION- The Divisional Engineer (Highways), Trichy has been addressed to review the case again and the result will be intimated in continuation.

Para 6. PAY DRAWN AFTER RESIGNATION. The instructions are noted for guidance.

Para 7. INCREMENT OF SWEEPER'S WAGES.

The Inspector of Local Boards, Madras has accorded sanction for the increase in his L.Dis.14478/47 dated 21/4/47.

Para 8 - ARREAR CLAIM. SANCTION WANTING. Sanction of the Director of Public Instruction has been sought for and will be communicated on receipt.

Para 9. POSTING REGISTER. NOT PROPERLY KEPT UP. The instructions are noted and will be strictly followed.

Para 10. Tools and plant discrepancies - Verified statements of tools & plant in all the elementary schools have been called for and will be produced during local audit.

Para 11- EQUIVALENT CONTRIBUTION FOR 1944--45. NOT CLAIMED.

Details for the collection of cesses in two sub treasuries have not yet been received. The equivalent contribution will be claimed on receipt of particulars from the above sub treasuries.

Para 12. GRANT FOR THE PAYMENT OF DEARNESS ALLOWANCE. The subsidy of Rs.97,348/- towards the payment of dearness allowance to the staff in elementary schools was sanctioned by the Government while reviewing the budget and after full consideration of the financial position of the Ely. Education Funds. Refund of the amount at this stage will seriously affect the slender resources of this fund.

Para 13. They will be produced during the next local audit.

Para 16. Steps are taken to settle the outstanding items of objections as speedily as possible.

asv.28/4/47.p

For Special Officer

The Director of Public Instruction, Madras has since ratified the payment in his L.Dis.880-B-1/47 dated 23/4/47.

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Audit Report - Ely. Edu. Funds - Trichinopoly
Dt. Bd - 1944-45 - Recorded.

PP 1613 of. From the Examiner L.F. No. 1989/27-6-47

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7/11

Order
Mr

240.3 Edu - dy 7. 11. 47

To

The Special Officer

Trichinopoly Dt. Bd.

" Examiner of L.F.

Accounts

" D.P. & with a copy

of the report.

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4-11-47

4/11/47

Recorded.

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6/11/47

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