

C. No. 92 969/47

Seott II-27-58,004-4-11-46.

EDUCATION AND PUBLIC HEALTH

(194⁸) Department.

MS. SERIES.

(6)

closed

G.O. NO. MS. 145 Edn.

Dated 20th January 1948.

[Despatch Abstract.]

Audit Report - 1945-46 - Elementary Education Fund Trichinopoly District
Board Reocrded.

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DISTRICT BOARD
MAR 1947
7-3-47

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Audit Report on the Elementary Education Fund Accounts of the Trichinopoly District Board for the year 1945-46.

Name of Auditors:- Sri R. Gopala Ayyangar,
Sri S. Rangaswami Iyer and
Sri A. B. Pisharoty
District Inspectors of Local Fund
Accounts.

Time taken for audit:- From the 21st September 1946 to the
22nd January 1947.

The Office of President was continued to be held by Sri B. Venkatachalam Pillai B.A.B.L., from the 1st April 1945 to the 31st March 1946.

The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the General and Elementary Education Fund during the year. The closing balance viz., Rs. 819046-11-4 agrees with the consolidated closing balance of the various funds as per abstract attached to the Account for March 1946 and is in agreement with the balance in the Treasury Pass 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.

4. Pending objections of previous years. The audit report for 1944-45 issued with L.F.No. 10262 dated the 23rd March 1946 has not been returned with replies. As many as 141 items of objections involving Rs. 924-4-0 relating to 1944-45 and prior years still remain unsettled.

5. Excess drawal of Government grant - compulsory elementary education.

In G.O.No. 562 Ms. Education dated 12-3-46 and G.O.No. 583 Ms. Education dated 15-3-46 and G.O.No. 585 Ms. Education dated the 15th March 1946 sanctioned a total subsidy of Rs. 24,447/- towards the cost of the schemes of compulsory Elementary Education introduced in 1945-46. The President, District Board in his No. No. E. 8/481/46 dated 31-5-46 reported to Government that the actual expenditure incurred in 1945-46 was Rs. 21,554-6-0 and Government

Government in the basis of the report ordered a refund of Rs. 2893/- in their Memo No. 71128/B.2/1 Edn. dated 27-11-46. On verification with reference to the vouchers it is seen that only a sum of Rs. 21,514-9-0 as detailed below was only expended during the year.

Items of expenditure.

	Amount as reported by the President Dist. Board.	Amount admitted in audit with reference to the vouchers produced.
	Rs.	Rs.
1. Pay and allowances of teachers	12690 7 0	12779 5
2. Rent of School buildings	284 3 0	243 9
3. Other contingencies	514 10 0	507 13
4. Construction of sheds	4660 0 0	4660 0
5. Supply of books and slates	3435 2 0	3423 14
	<u>21554 6 0</u>	<u>21514 9</u>

The excess grant, namely Rs. 2932-7-0 needs early refund to Government.

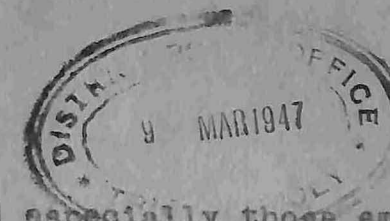
6. Midday meals - Supply. A sum of Rs. 9767-13-0 was incurred in 1945-46 towards the cost of supplying Midday meals to poor pupils attending elementary schools in compulsory area. The maximum expenditure admissible towards the cost of meals is the actual cost or 0-1-6 per meal whichever is less and 0-0-3 per meal towards incidental charges such as cooking fuel and other charges. Government have sanctioned a net subsidy of Rs. 9121 as shown below based on the above rates and have ordered the excess subsidy of Rs. 1086 to be refunded. Vide Memo 31006-B.2-Edn. dated 16-7-1946.

Cost of meals	Rs. 7232 0 0
Incidental charges calculated at the rates of 0-0-3 per meal and the number of children fixed for the centre.	
	1839 0 0
Total	<u>9121 0 0</u>

The amount was refunded on 23-9-46. The incidental charges has exceeded the above limits of Rs. 1839 by Rs. 647-5-0 which cannot be debited to Elementary Education Funds without the specific sanction of Government.

7. Short adjustment of contribution from general funds.

Against a contribution of Rs. 104890/- from General account to Elementary Education Fund as provided for the budget and approved by Government in O.O. No. 702 Edn. dated 16-5-1946 only a sum of Rs. 66,000/- was adjusted during the year under report. Even



of the teachers in almost all cases and especially those employed in the schools in Perambalur, Karur, Kulitalai, Lalgudi and Udayar palayam taluks.

(2) Establishment Audit Registers. In order to check double and excess payments, the vouchers have to be posted in the Establishment Audit Registers as and when they are passed for payment. The postings were not even made even after payments. On account of this defect the audit of the accounts of the first half year could not be done when the audit for the general fund accounts for the period was done. This defect though pointed out in paragraph 9 of the audit report for 1944-45, still continues.

The Register was not maintained properly. The sanctioned strength the authority for the establishments, recognitions granted were not noted. The changes due to transfer of employees and grant of increments were not also noted in the fly leaf which rendered the audit of vouchers difficult. Postings were also omitted to be noted in respect of arrear claims made.

(3) Immoveable property Register. The register has not been written up subsequent to 1942-43. Alterations and additions wherever necessary were not also recorded therein.

(4) Tools and Plant Registers. The closing balances as on 31-3-45 were not even brought forward as opening balances for 1945-46. The purchases made during the year were not entered in the Register nor were the articles sold or written off noted. The statements of tool and plant and furniture as existing on 31-3-46 were not obtained from the Head Masters and Mistresses of the elementary schools and an attempt made to verify the same with the entries in the registers maintained in office. It is needless to mention that no certificate of verification was also recorded.

16. Registers not maintained. Utensils to the value of Rs. 2073/- were purchased during the year for the supply of Midday meals to the poor children. A consolidated stock register of the utensils purchased for all the centres was not maintained in the District Board Office and made available for audit.

None of the Registers prescribed in O.O. No. 506 Education dated

2-2-46 was maintained properly.

17. The result of audit may be considered fairly satisfactory.
18. The gross receipts and charges of the year were Rs.837019-7-4 and Rs.861853-13-11 respectively.
19. 350 objections involving Rs.12,331-1-3 as detailed below were outstanding at the close of audit.

Year.	No. of items.	Amount.
		Rs.
1940-41	1	Nil.
42-43	4	18 0 0
43-44	11	154 15 0
44-45	125	753 5 0
45-46	209	11406 13 3
Total	350	12331 1 3

S. RANGASWAMI AYYAR,
ASSISTANT EXAMINER OF LOCAL FUND ACCOUNTS,
Southern Circle, Trichinopoly.
forwarded to President, District Board, Trichinopoly in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of L.F. Accounts with your reply in triplicate duly approved by the District Board for submission to Government.

(TRUE COPY)

A. Balasubramanian
Superintendent,

Office of the Examiner of Local Fund Accts.,
Madras 10.

NAVS/20/2/1947.

5.3.47

TRICHINOPOLY DISTRICT BOARD.

Replies to the Audit Report of the Elementary Education Funds Account for the year 1945-46.

-X-X-X-

Replies.

- P. 1 ante Para. 3. Will be resubmitted with replies separately.
- Para. 4. The audit report for 1944-45 has been retransmitted with replies in this office R.C.E.8-5088/46 dated 16-4-47.
- P. 4 ante Para. 5. The excess grant of Rs.2932-7-0 was refunded to Government in chalan No.291/25-3-47.
- P. 2 ante Para. 6. Government have been addressed for payment.
- do Para. 7. The amount has been transferred from General fund to Elementary Education account.
- P. 3 ante Para. 8. The position of the Elementary education fund is not satisfactory. The introduction of the revised scales of pay from 1-1-47 and the grant of advance increment to the teachers have to be given effect to as per orders of the Government in G.O.Nos.975 Bdn. dated 10-5-47 and G.O. No. 2035 Bdn. dated 19-9-47 meeting the extra cost from the District Board funds. Hence it may not be possible for the refund of the amount, as this will seriously affect the Elementary Education funds.
- do Para. 9. The recovery of subsidy commencing from the amount payable in November for October 45 was ordered by the Government and the subsidy due for 7 months in 45-46 was paid to this Board. A copy of the orders of the Government in memo No.59545-B.2-1-Bdn. dated 16-10-46 issued on a representation from the President District Board Madura is enclosed. Special Officer, Madura has been addressed for early adjustment and his reply is awaited.
- Para 10. The vouchers have been shown subsequently during local audit.
- P. 4 ante Para 11. Credits for the recovered is will be pointed in local audit.
- do Para 12. Acquittances for certain items have been shown during local audit. Those for the remaining items will be produced during the local audit.
- do Para 13. The amount has been reinvested from 20-5-47 and the loss of interest has been made good.
- do Para. 14. Noted. This is being done now.
- do Para. 15. This work has since been completed.
- Para 15(2). The defects pointed out have been noted and the entries are made as instructed.
- do- (3). This is being done with the assistance of the Divisional Engineer (Highways).
- do- (4). The Registers are being brought up to date. Lists of Tools and plants will be produced during annual audit.
- P. 5 ante Para. 16. Since maintained. These are maintained by the Secretaries of mid-day meals centres. Hence the difficulty in their proper maintenance. The scheme of supply of midday meals has been terminated from 1-4-47 in G.O.No.386 Bdn. dated 3-3-47.

not put up

Para.19.

Pending items will be cleared at the annual audit.

Mahalingam Pillai
For Special Officer. 21/10.

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Government of Madras.
Education and Public Health Department.
Memorandum No. 59545 B.2.1- Education dated 16--10--1946. 6 11

Subject:--Schools--Elementary Schools transferred to the District Board, Madura from the District Board, Trichinopoly-- Adjustment of subsidy. 6
Reference:--Letter from the President, District Board, Madura, No. C.1. 2339/46 dated 4--10--1946.

The President District Board, Madura is informed that the subsidy payable for elementary education from Provincial Funds in a month in is in respect of the expenditure incurred on schools during the previous month. As the eight schools referred to in the President's letter read above were transferred to the District Board, Madura from the District Board, Trichinopoly from 1st October 1945, the subsidy payable in the month of October 1945 should be disbursed to the -- Trichinopoly District Board. The District Board, Madura is eligible in 1945-46 only for the subsidies payable during the five months from November 1945 to March 1946. The President is informed that no ~~modification~~ modification to G.O.No. 1498 Education dated 31st July 1946 is necessary.

Sd. M.V.Subramanian,
Secretary to Government.

To The President, District Board, Madura.
Copy to the President, District Board, Trichinopoly.

(True Copy.)

S.D.20.10.p.

M Mahalingam Pillai
For Special Officer. 28/10

25 7 13
Extract from the proceedings of the Trichinopoly District Board at its meeting held on 17-10-47.
-x-x-x-

Head:--Communication L.P. 3803/dated 7-3-47 from the xxx Examiner, Local Fund Accounts, Madras, for forwarding the audit report on the accounts of the Elementary Education Fund Accounts of the District Board for the Year 1945-46.

ii This office letter No. L.P. 4501/47 dated 10-10-47 retransmitting the replies to the audit report together with replies.

D.B.R. No.881.

Approved.

(Sd) V.V.Subramanian,
I.C.S., O.B.S.,
Special Officer.

(True Copy)

M Mahalingam Pillai
For Special Officer. 29/10
29.10.47

STATEMENT OF RECEIPTS AND CHARGES ON THE ELEMENTARY
EDUCATION FUNDS ACCOUNTS OF THE DISTRICT BOARD,
TRICHINOPOLY FOR THE YEAR 1945-46

Head of Account.	Actuals.		Total.		Finance budget appropriation	
	Rs.	A.	Rs.	A.	Rs.	A.
RECEIPTS-ORDINARY.						
Opening balance.	116556	- 2-2			38150	
1. Education tax.						
Gross collection.						
Deduct collection charges.						
Net.	238682	- 11-8			246450	
2. Fines and penalties under the Elementary Education Act.						
3. Income from investments etc.,	15	- 0-0			20	
Endowments.					20	
4. School fees.						
5. Contributions.						
6. Other receipts.	1039	- 11-3			1000	
7. Government Grants for 37	24447	- 0-0				
(i) Under Section 37 of the Ele. Edn. Act.	88179	- 6-0			82150	
(ii) Under the proviso to section 37 of the E.E. Act.	208154	- 0-0			208150	
(iii) Subsidy for dearness allowance.	19983	- 0-0			104890	
8. Contribution from the General Account.	252160	- 14-0				
9. Investments realised.					120	
10. Advances recovered.	3242	- 12-5			1500	
Deduct refunds.						
Deduct amount transferred to capital.						
Total.	1239	- 15-0			20500	
Add amount relating to Endowments.						
Grand Total.	828664	- 8-4			623800	
1. Government Grants.						
2. Contributions.					25000	
3. Loans.						
4. Contributions from General Account.						
5. Investments realised.						
6. Add amount transferred from Ordinary.	7239	- 15-0			20500	
Sale of land.	1115	- 0-0				
Total.						
Add amount relating to Endowments.						
Grand Total.	8354	- 15-0			45500	
Total receipts-Ordinary and capital.	837019	- 7-4			6,69,300	
Grand total including opening balance.	953575	- 9-6			707450	

Head of Account.	Actuals.		Total.		Final Budget Appropriation	
	Rs.	A.	Rs.	A.	Rs.	A.
EXPENDITURE-ORDINARY.						
1. Staff.						
Salaries and dearness allowances.						
Masters.	747886	12-9			666370	
Clerks and servants.	12704	9-0			9360	
Contribution to Provident fund.	20425	4-0			27,100	
Travelling allowance.	1114	13-0			2820	
Stipend of teachers sent for training. Gratuity.	191	8-0			1600	
2. Contingencies and equipment.						
Contingencies.						
House rent.	29270	15-0			32540	
Other items.	19885	4-0			24300	
Equipments--	9767	13-0				
Furniture & apparatus.					1500	
Library books & Maps.					300	
Other items.	532	0-0			4480	
3. Prizes and scholarships.					30	
4. Repairs to buildings.	7029	0-2			20,000	
5. Interest on and repayment of debt.						
6. Investments made.					120	
7. Advances recoverable.	4691	0-0			1500	
Total.						
Add amount relating to endowments.						
Grand Total.	853498	14-11			792020	
EXPENDITURE--CAPITAL.						
1. Lands and buildings.	4660	0-0			35000	
2. Equipment :-					6500	
1. Furniture and apparatus.						
2. Library Books and Maps.	2122	11-0			2000	
3. Investments made.						
4. Other items.	1572	4-0			2000	
Total.						
Add amount relating to endowments.						
Grand Total.	8354	15-0			45500	
Total expenditure, Ordinary & Capital.	861853	13-11			837520	
Closing Balance.	91721	11-7			(-130,070	
Grand Total including closing balance.	953575	9-6			707450	

A. B. Potharthy
25.1.1947
Asst. Engineer, Local Fund A/c.
Trichinopoly

L.F. 5871
25.11.47

Examiner's Office.

Sub:- Audit Report- 1945-46- Elementary Education Fund- Trichinopoly District Board- Replies.

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

Para 6 of the audit report:- The orders of Government are awaited.



Assistant Examiner of Local Fund accounts.

92969/47

Audit Report - 1945-46- E.E. Fund Trichinopoly Dt. Bd. Recorded.

PP. 16/16 of. From the Examiner L.F. No. 5871 dy. 25.11.47.

26/11/47
Ms.

Edn dy 20-1-48

Recorded.

To
The S.O. Dt. Bd. Trichinopoly.
" Examiner of L.F. Accts.
" D.P. 9 (with a copy of the report.)

Thru B2 - para 6 of the audit report.

