closed as 3/8/1 - Separate

Sectt. II-27—53,001—27-10-47.

(1948) Department.

18 SERIES.

G.O. NO. 1575 Edn

Dated 17-6-48.

(26)

[Despatch Abstract.]

Audit Report 1945-46 - T.E. Fund - Coimbatore Dt. Nov. 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.

Sheet No. Of 1

.O. Note No. 3480 /48 .1. M.L. Dated 29th

Please see below the answers to Assembly qu ions Nos

Due to proragation of the Assembly with effect on and from 24th May 1948, the above questions have lapsed and therefore the answers may be retunred to the Education and Public Health Department.

T. Hanumanthappa,
Assistant Secretary,
Madras Legislature.

40326 To.
The E &P. H. Deptt.
Forwarded / By Order. (sd) Superintendent.

ASST. SECRETARY TO GOVERNMENT
1 - JUN 1948
EDUCATION AND PUBLIC HEALTH DEPT.

MADRAS LEGISLATURE (Assembly Section) Question No.609 STARRED.

SRI G. KUMARASWAMI, M.L.A.,

Will the Hon'ble the Minister for Education be pleased to state:

(a) whether municipalities and district boards are treated as two different entities in the matter of recruiting District Educational officer from among the Teachers working in the High Schools; and

(b) if so, how many have already been recruited and wherefrom?

EDUCATION AND PUBLIC HEALTH DEPARTMENT.

A N S W E R .

(a) No.

(b) " The statutory rules governing conditions of service in the Administrative Section of the Madras Educational Service have been amended so as to allow the recruitment of qualified teachers employed in recognized non-Government secondary schools to one out of every four substantive vacancies arising in that section. No teacher has been recruited so far. Action will be taken to recruit qualified teachers to such of the vacancies arising since the amendment of the rules as should be filled by them in the prescribed order of rotation."

for Secretary to Government.

To the Secretariat of Madras Legislature(Assembly Section)
To the Public (Elections) Department.

The above answer has been approved by Hon'ble Mr. T.S. Avinasilingam Chettiar.

E. &.P.H.U.O.NO.21367-A-1
Dated 26th April 1948.
Er.

MADRAS LEGISLATURE (Assembly Section) Question No.609 STARRED. 6

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EDUCATION AND PUBLIC HEALTH DEPARTMENT.

ANSWER.

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G.O.No.A.P.H.U.C.No.21367-A-1
Dated 26th April 1948.
Rr./

stamped where necessary, were found wanting. Such cases are detailed below and also in item Nos.48 to 56 of the annual objection statement. Early steps would need to be taken to obtain the payees' acquittances.

Vr.No.	Month	Name of school	Amount. Rs.	as	ps
55	March 1946	Avanashi Taluk			
		Kottampatti	17	1	0
		Pachapalayam	83	2	0
		Periayampalayam	41	2	0
		Bhavani taluk			
		Kanvadipalayam	37	2	0
135	"	Kasilingampalayam	43	8	0
		Coimbatore Taluk			
82	2"	Kottaipalayam	25	8	0
		Kaliganaickenpalayam	87	2	0
		Velankurichi	40	2	0
		Dharapuram Taluk			
135	"	M.Kumarapalayan	37	2	0
182		Kangayam	11	10	0
100		Maduvanahalle	36	0	0
183		Kuthapami Palayam	16	0	0
164		Madavilagam	50	2	0
184, 185		Mylrangam	72	15	0
187		Nallimadam	25	14	0
188, 189		Nanjeri Thalayur	31	6	0
190		Sungapulipalayam	44	4	0
191		Theethampalayam	5	15	0
192		Veeraji Mangaram	2	14	0
		Erode Taluk			
18		Timmappathi	192	9	0
128		Kollegal Taluk			
		Kunnaghahalli	78	2	0
"		Porasagoundampalayam	97	2	0
103		Doddindivadi	22	11	0
129		Madhvanahalle	86	0	0
132		Devangampet	149	5	0
100		Uppilagarai	72	0	0
		Palladam Taluk			
140		Idayapalayan	73	2	0
		Nerupperichal	83	2	0
		Pudupampalli	79	2	0
		Rangasamudram	41	2	0
		Arasur	36	2	0
88		Mangalam	14	0	0
104		"	23	1	0
		Udamalpet Taluk			
84		Kalligarai	82	2	0
		Velur	176	8	0
		Uddumittanpalayam	174	15	0
		Board Muhammadan Boys			
97		Thirumarayampalayam	15	11	0
		Thalaveri	1	2	0
		Doddinduvadi	41	2	0
		Kalipalayam	32	2	0

17. VOUCHERS NOT PRODUCED FOR AUDIT:-

The following vouchers were not produced for audit. The delay may be explained.

Vr.No.	Month.	Particulars	Amount Rs.	as	ps
397	August 1945	Supplemental paybill of the Board Elementary School establishment Theethampalayam	17	2	0

Vr.No.	Month.	Particulars.	Amount. Rs.	as	ps
61	November 45	Supplemental Pay bill of the Board Elementary School Establishment (Girls') Kadathur	32	14	0
62	November 45	Pay bill of prevocational section, Kumaralingam	5	0	0
		Total	55	0	0

18. REGISTER OF TOOLS AND PLANT AND OFFICE FURNITURE:-

The register of tools and plant and office furniture that was maintained for the year 1945-46 continued to be imperfect and incomplete in spite of the defect having been pointed out in successive audit reports from 1939-40. In several cases the returns due for the year 1945-46 were not received from the headmasters of several schools. In several other cases there were discrepancies between the returns received from the headmasters of the various schools and the registers maintained in the Dt. Board office. Instances are detailed in item No.41 of the annual objection statement for 1945-46. Early steps would need to be taken to maintain the register correctly.

19. PERMANENT ADVANCE ACKNOWLEDGMENTS NOT OBTAINED:-

The permanent advance paid during the year 1945-46 amounted to Rs.800/- A register showing the persons to whom the advances were paid and the amount of advance paid to each was not maintained. The acknowledgments due from the permanent advance holders were not also obtained and produced for audit

20. REGISTER NOT MAINTAINED:-

A register of advances to record the transactions relating to advances was not maintained, though the transactions relating to advances according to the annual account were as under.

	Rs.	as	ps
Advances recovered	372	13	0
Advances recoverable	1,140	0	0

21. DELAY IN THE RETURN OF OBJECTION STATEMENTS AND FURTHER REMARKS WITH REPLIES:-

The following objections statements and further

further remarks which were long overdue are pending return with replies. The delay in returning them may be enquired into

Particulars	L.F.No.and date
September 1938) June 1939) October 1939) February 1940) Further Remarks	707 dated 21-11-1946
Further remarks on objection statement 1943-44/II	706 dated 21-11-1946
Further remarks on annual objection statement 1943-44	722 " 22-11-1946
Further remarks on objection statement 1944-45/I	758 " 30-11-1946
Annual objection statement 1944-45	997 " 13-2-1946

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

23. The gross receipts and charges of the year were Rs.11,52,496-2-3 and Rs.10,32,403-9-3 respectively

24. Two hundred and thirtytwo objections involving a sum of Rs.14,719-13-0 as detailed in the annual objection statement were pending settlement at the close of audit

	Items			
1938 to 1944	31	735	11	0
1944-45	89	2,610	5	0
1945-46	112	11,365	13	0
	232	14,719	13	0

R.RAGHAVACHARIAR,
Assistant Examiner of L.F. Accounts,
Western Circle, Salem.

Forwarded to the President, District Board, Coimbatore in duplicate with the request that the report may kindly be returned within three months to the Dt.Inspector of Local Fund Accounts, Coimbatore 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
Madras.

17/4/47

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

Name of auditors: Sri.V.Ramanuja Acharya and
Sri.M.Mariasusaimathan,
Dt.Inspectors of L.F.Accounts.

Time taken for audit: 12th January, 1947 to 31st March,47

The office of President was held by Sri.V.K, Palaniswami gounder, M.L.A., 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 and closing balances. The opening balance in the cash book is in agreement with the closing balance of the pervious year. The closing balance in the cash book viz., Rs.1,41,321-0-4 agrees with the balance in the account for March,46 subject to the difference or adjustments shown below. The sum total of the closing balance according to the cash book relating to the General fund and that relating to Elementary Education Fund 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.

	Rs.	as.	ps.
Closing balance	1,53,706	7	4
Add amount recovered wrongly credited to General account now adjusted to Elementary Education Fund	9 0 0		
School fees received from Board Elementary school, Peria Agraharam for February, 1946 wrongly credited to General funds now transferred to Elementary Education Fund.	6 8 0	15 8	0
			4

Replies.

Para 2: Noted.

Para 3: Noted.

Para 4:

Year.	Elementary		Secondary	
1938--39	1		212	8
1939--40	3		424	4
1943--44	7		98	15
Total	11		735	11

Item 41 Final orders of Government have been received in the Order No.Ms.749 Edn. dated 15-4-47 sanctioning the write off of the sum of Rs.1,495/-- Rs.875/-- + Rs. 622/- from the accounts, copy of the same communicated to the Audit department. The connected papers were verified during last October 1947 in Local audit.

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Deduct Expenditure incurred by the District Board Engineer on Elementary Education buildings during the year Total Expenditure as per March (Final) account

(a) Repairs to buildings Ordinary	6800 15 0	
(b) Lands and Buildings Capital	6362 14 0	
	13163 13 0	
Less capital Expenditure already shown in the Elementary Education Fund account March Final	762 14 0	
	12400 15 0	12,400 15 0
Closing Balance.		1,41,321 0 4.

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

4. Thirty six items of objections over two years old were pending settlement as detailed below. The delay needs special enquiry and action taken may be reported in the replies to the audit report.

		Rs.	as.	ps.
1938-39	1	212	8	0
1939-40	3	424	4	0
1943-44	27	98	15	0
	31	735	11	0

ITEM 41 OF THE OBJECTION STATEMENT FOR

" 1	"	SEPTEMBER 1938.	Rs.212-8-0
" 146 & 176	"	June. 1939	Rs.372-0-0
" 196	"	October. 1939	Rs. 26-2-0
		FEBRUARY 1940	Rs. 26-2-0

DEFALCATION OF THE PAY OF TEACHERS:

The final orders of Government in the matter are awaited.

ITEM 2 OF THE OBJECTION STATEMENT FOR 1943-44
PAY BILL OF GOBI HIGHER ELEMENTARY SCHOOL
RECOVERY OF EXCESS PAYMENT MADE TO SRI.M.KALYANIAMMAL. WAIVED BY GOVERNMENT:

Memorandum 4713(S)-A1, Edn., dated 12th April, 1943 and other connected papers may be produced.

ITEM 3 OF THE OBJECTION STATEMENT FOR 1943-44

Item No.4 Leave accounts since worked out and kept ready and may be perused Since verified in audit.

Item No.5 Vide D.B.R.Nos.1 32/28-3-44, No.485/30-8-45 Since verified in Audit

Items 6 to 9 Sanctioned accorded by the Director of Public Instruction in his L.Dis.653--B.1--47 4- 15-5-47.

Item 10- As stated already the teacher was granted leave on half-pay from 17-2-44 to 27-2-44, but the Headmaster claimed full pay from 16-2-44 to 20-2-44. Hence the excess drawn from 17-2-44 to 20-2-44 viz. Rs.4--3--0 was refunded. connected papers leading to the refund produced in audit.

Item 11. Service Register of V.Venkataswami Ayyar kept ready. Since Verified in Audit)

Item 15. Connected ~~xxguard~~ records kept ready. (Since verified in audit)

Item 16. 1. House rent sanctioned in D.B.R. No.1108 dated 4-12-40.

2. The ~~Service Re~~ Service Register and leave a/c of Sri.R.Ratnam Pillai kept ready.

3. Sanctioned in D.B.R.No.26 /30-5-44 Since verified in audit)

Item 17 Connected paper pertaining to the delay and the explanation of the teacher obtained - C.No.4317/46 are kept ready. Since verified in audit)

Item 22. The Hill allowance certificate since verified in Audit.

Item 23. Rs.1--1--0 since recovered from pay of M.Srirangammal in the pay bill for the month of July 1945 paid in August 1945. Vide Vr. 234 of August 1 45 Since verified in Audit.

ITEM 3 OF THE OBJECTION STATEMENT FOR 1943-44.

The Service Registers referred to would need to be produced. Item 4 & 5 of the 43-44 accounts would tally to the Service Registers & the leave balances verified.

ITEM 4 OF THE OBJECTION STATEMENT FOR 1943-44
CLAIMS OVER SIX MONTHS Rs.63-2-0

Sanction of the Board may be obtained early.

ITEMS 6 TO 9 OF THE OBJECTION STATEMENT FOR 1943-44
CLAIMS OVER ONE YEAR OLD Rs.26-5-0

Sanction of the Director of Public Instruction may ob obtained early.

ITEM 10 OF THE OBJECTION STATEMENT FOR 1943-44
REFUND OF Rs.4-3-0 BY SRI.M.MAHALAXMI

Connected papers leading to the refund may be produced.

ITEM 11 OF THE OBJECTION STATEMENT FOR 1943-44
LEAVE ON HALF AVERAGE PAY FOR 3 MONTHS FROM 1ST DECEMBER 1943 GRANTED TO SRI.V.VENKATASWAMI IYER TEACHER PUNGAMPALAYAM SCHOOL.

The service register was not produced for check.

ITEM 15 OF THE OBJECTION STATEMENT FOR 1943-44
1.SURUNGAPUDUR SCHOOL - PAY OF SRI.MASILAMONY PILLAI Rs.23/-
2. PAY DRAWN FOR SRI.D.B.NAGARAJAN FROM 14th NOVEMBER, 1943 TO 30TH NOVEMBER 1943.
3.SRI. KALINAICKEN - PAY DRAWN AT Rs.20-8-0 AGAINST Rs.20/- DUE.

Connected records for the three items may be produced.

ITEM 16 OF THE OBJECTION STATEMENT FOR 1943-44
1.VIJIAMANGALAM SCHOOL HOUSE RENT PAID Rs.4-6-0 WANT OF BOARD'S SANCTION.
2. KASIPALAYAM SCHOOL - LEAVE SALARY PAID TO SRI. R.RATNAM PILLAI.

Service Register and leave account may be produced

3.PERUNDURAI SCHOOL - SCAVENGING FEE Rs.1/-

Sanction of the Board was wanting.

ITEM 17 OF THE OBJECTION STATEMENT FOR 1943-44
DELAY IN THE SUBMISSION OF BILLS FOR PAYMENT:

Reply promised is awaited.

ITEM 22 OF THE OBJECTION STATEMENT FOR 1943-44
HILL ALLOWANCE PAID TO SRI.R.ARDHANARI MUDALIAR Rs.1/-
S.KUMARASAMI Rs.1/-

Item No.25 & 26 The certificates are kept ready Since verified in Audit)

Item No.27 The teacher G.Ramaswami Naidu has all along been drawing Rs.25/-- from October 1941 and not Rs.20/-- as noted in Audit - vide page 18 of Estt. Audit Register. Since verified in Audit)

Item No.28. Vide reply attached to item No.28 of the objection statement for the year 1943--44

Item No.29. Necessary entries have since been made in the cash book Since verified in audit)

Item No.92. The replies furnished have been admitted. Vide District Inspectoress further remarks L.F.312 dated 25-6-47. Since verified in Audit.

Item No.93. The sale lists and other records are kept ready and will be produced in Audit.

Item No.94 Credit for the following amounts Rs.1--5--6 - Chalan No.551 dated 21-8-43 and Rs.16--9--- Chalan No. 245 dated 26-4-43 will be shown in Local Audit.

Item Nos. 96 & 97

The acquittances since obtained are kept ready. (Since verified in audit)

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Certificates for the drawal of the allowance and sanction of the Board may be furnished.

ITEM 23 OF THE OBJECTION STATEMENT FOR 1943-44 EXCESS PAYMENT OF SALARY TO SRI.M.SEERANGAMMAL Rs.1-1-0

Credit for the recovery of the amount may be pointed out.

ITEMS 25 AND 26 OF THE OBJECTION STATEMENT FOR 1943-44 HILL ALLOWANCE DRAWN FOR SRI.S.MADHAVAPPA Rs.1/-
R. ABDHANARI
MUDALIAR Rs.1/-

Certificates promised are awaited.

ITEMS 27 OF THE OBJECTION STATEMENT 1943-44 PAY DRAWN FOR SRI.G.RAM SWAMI NAIDU Rs.23/- AGAINST Rs.20/- DUE

Sanction for the increase may be pointedm out.

ITEM 28 OF THE OBJECTION STATEMENT FOR 1943-44 POST OF CONDUCTRESSES NOT ABOLISHED FROM THE DATE OF AMALGAMATION OF BOYS' AND GIRLS' SCHOOLS

Reply promised is awaited.

ITEM 29 OF THE OBJECTION STATEMENT 1943-44 CASH BOOK.

The defects pointed out would need tobe rectified.

ITEM 92 OF THE ANNUAL OBJECTION STATEMENT 1943-44 SCHOOL [illegible]

The discrepancies pointed out in the Demand Collection and Balance would need to be reconciled and records called for produced.

ITEM 93 OF THE ANNUAL OBJECTION STATEMENT 1943-44 AUCTION SALE OF A PROVISIONAL SCHOOL ARTICLES-SALE LISTS ETC.

These may be produced early.

ITEM 94 OF THE ANNUAL OBJECTION STATEMENT 1943-44 ACCOUNTS WRONG CLASSIFICATIONS ETC:

The defects pointed out would need tobe rectified.

ITEMS 96, & 97 OF THE ANNUAL OBJECTION STATEMENT 1943-44 ACQUITTANCES NOT PRODUCED OR NOT SHOWN!

Acquittances promised would need to be produced.

Item No.18 The connected papers C.No.1810--E.5--40 are kept ready. (Since verified in Audit)

Para 8 b) of 43--44 Vide reply to para 6 (b) below (Since verified in audit)

Para 5 The action of the District Board in having incurred the expenditure in excess of the budget allotment in 1945--46 has been ratified by Govt. in their Memo No. 64521--B.2--47--3 dated 27-10-47. (Since verified in audit)

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ITEM 98 OF THE ANNUAL OBJECTION STATEMENT 1943-44 LEASE OF THE SCHOOL BUILDING AT BHAVANI: SALE LISTS AND AGREEMENT NOT PRODUCED:

These would need to be produced at an early date.

PARAGRAPH 8(b) OF THE AUDIT REPORT 1943-44 ADJUSTMENT OF EDUCATION CESS:

Vide objection in paragraph 6(b) below:-

5. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT:

(a) The expenditure incurred under the following heads of account exceeded the budget allotment as sanctioned in G.O.No.615 Edn., dated 23rd April, 1945. The excess expenditure was not regularized with the necessary reappropriation of funds with the sanction of the Dt.Board and the Director of Public Instruction as required by G.O.No.139 Edn., dated 29th January, 1942.

Head of account.	Allotment Rs	Expenditure. Rs.	as.	ps.
Salaries and allowance of masters.	8,08,660/-	9,04,256	6	0
Contibgencies -Midday meals Housexpent meals	....	1,613	15	0
House rent.	28,380/-	29,533	10	0
Compulsory Education				
Salaries and allowances, of masters.		3,069	15	0
Contingencies		389	4	0

(b) The expenditure under capital in respect of the following heads of account exceeded the budget provision of The sanction of Government was not obtained for the excess expenditure.

Head of account.	Allotment. Rs.	Expenditure. Rs.	as.	ps.
Lands and Buildings	3000	6,362	14	0
Equipment				
Furniture and apparatus	....	206	13	3

(c) The total expenditure incurred during the year under ordinary and capital is Rs.10,32,403-9-3 against the total provision of Rs.9,39,282/- in the approved budget. But the specific sanction of Government was not obtained as required by G.O.139 Edn., dated 29th January, 1942.

Para 8. Recognition since obtained.

1. Bodimuthanna halli in D.E.O's L.Dis.227--C of 47 dated 5--C--47.

2. Paruvachi. In D.E.O's L.Dis. C.No.186 C--47 dated 5-10-47.

The connected papers were verified in Local Audit with ref. to Warning letter to the Audit Report.

Para . Sanctioned has been accorded by the Director of Public Instruction, in his L.Dis. 9[illegible]2--B.44 dated 25-544-44 Vide this office D.Dis. 21233/41 Since verified in audit)

Para 10. The pay of R.Srirangammal, Assistant, Board Boys school, Sundakkamuthur was fixed at Rs.23/-- from 15-10-40 but she was allowed to draw the arrears from 1-4-41. Her pay of Rs.23/-- was not fixed from 1-4-41. Her increment was ordered to be stopped for 2 years. So the next increment due on 15-10-42 was not sanctioned. Next increment was sanctioned from 15-10-44 and pay fixed at Rs.24/-- from 15-10-44. Leave on loss of pay for 15-11-44 comes after the date of 15-10-44 and hence no action is called for as suggested in audit

Since verified in Audit with connected records.

(1)	(2)	(3)	(4)
Bodumuthanahalle.	L.Dis.2021/C.45 d/29-6-45.	1-7-45	147-0-0
Paruvachi	R.C.No.23-10 C/45 d/18-5-45	31-5-45	270-12-0

9. ARREAR CLAIMS - SANCTION WANTING:-

Sanction of the Director of Public Instruction was not obtained for the investigation and payment of the following claims which are over one year old as required by G.O.No.936 Edn., dated 10th July, 1943.

Vr.No. & Month.	Name of schoo.	Particulars of payment.	Amount. Rs.	as.	ps
35/4-45	Alagirichettipalayam.	Supplemental pay of Sri.P.A.Rangaswami for 1-6-40 to 7-6-40	4	11	0
38/4-45	Mettubair	Supplemental pay of Sri. B.Srinivasan for 24-7-41 to 23-7-43	11	1	0
41/4-45	Poosaripatti	Supplemental pay of Sri. G.Ramaswami for 1-8-42 to 31-7-43	12	0	0
42/4-45	Pongulayur	Supplemental pay of Sri. H.Gopalaswami Raju for 1-4-42 to 31-7-43	12	0	0
44/4-45	Seripalayam	Supplemental pay of Sri. G.Ramaswami from 21-8-40 to 31-8-40 and 1-9-40 to 6-9-40	5-	13-	0
62/4-45	Kottampetti	Supplemental pay of Sri. Parvathiammal from April to September, 1943	12	0	0
63/4-45	Alagirichettipalayam.	Supplemental pay of Sri. P.A.Rangaswami for 26-7-40 to 31-7-40 and 1-11-40 to 7-11-40	13	14	0
162/8-45	Kollegal Muslim.	Supplemental pay of Syed Peer Sahib for April,1943 to July, 1943.	4	0	0
169/8-45	Vadugankalipalayam	Supplemental pay of J.Md. Peer Sahib from 13-10-43 to 31-10-43	9	3	0
		Dearness allowance	1	4	0

10 IRREGULAR GRANT OF INCREMENT:-

Sri. Srirangammal, teacher board higher elementary school was granted increment raising her pay from Rs.23/- to 24/- from 15th October, 1944 in D.Dis.No.1363 of 45 dated 10th July, 1945.

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Para 11. The Government in their memorandum No.348 7--A.3--dated 10-11-45 have stated that the subsidy for dearness allowance would be considered after the revised estimate for 1945--46 of the Elementary Education Fund and general fund are received. While passing order on the revised estimate in G.O.No.Mis.1530 Edn. dated 10-7-46. they have not ordered the recovery referred to. Hence the question of refund does not arise. This was also explained to the District Inspector of Local Fund accounts during subsequent audit.

not Pursue

pages 37-40 CF / (B)

Para 12. The question of accommodation is not a thing which depends upon the appointments of teachers alone. To accommodate children already enrolled accommodation has to be found and hence requisition of buildings for rent earlier is inevitable.

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She was drawing the pay of Rs.23/- from 1st April, 1941. The next increment was ordered to be stopped for two years in Doc.No.31382 DB of 42 dated 2nd January, 1943. Deducting one day i.e 15th November 1944 on which she was on leave on loss of pay her next increment accrued on 2nd April, 1945. The grant of increment on 15th October, 1944 was therefore irregular. The date of increment wouldneed tobe regularized and the excess of Rs.5-10-0 paid needs recovery.

Ev 615 / 23.4.45

11. SUBSIDY FOR DEARNESS ALLOWANCE NOT REFUNDED: In paragraph 2(3) of G.O.No.165 (615) Edn., dated 23rd April, 1945 the Government directed that the subsidy of Rs.33,720 drawn with reference to G.O. No.1323 Edn., 11th September, 1944 should be refunded to Government as there was suffieient surplus in the Elementary Education fund tomeet the cost of dearness allowance to teachers. The amount would need tobe refunded at an early date.

pp 27-28 CF / (A)

page 3 / (H)

12 GRANT - COMPULSORY EDUCATION SCHEME - RENT OF SHEDS: G.O.NO.574 Edn., DATED 13TH MARCH 1946 GRANT SANCTIONED Rs.790/-
DRAWN Rs.990/-

In the statement of expenditure submitted to the Director of Public Instruction for purpose of subsidy a sum of Rs.231/- was includeo as having been paid as rent for the months as shown below in respect of the additional accommodation in the following schools. But actually additional teachers were appointed on the dates shown below that is to say from dates later than the dates from which additional accommodations were provided for. It was explained that the strehgth of the schools increased considerably after the introduction of the compulsory education

Para 13. The sanctioned estimate for the works are kept ready. and may be perused. M.Book 5126 is available with the Engineer and this may kindly be referred to in the Engineer's Office.

Administrative approval obtained in D.E.O's Rc.No. 366--7--C/45 dated 25-1-46.

Para 14. All registers - service registers have been verified and are kept ready for perusal.

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Compulsory Education scheme necessitating the provision of additional accommodation. The subsidy of Rs.231/- drawn would therefore need refund.

Name of school.	Month.	Rent paid.	Month from which teachers were appointed.
Karattadipalayam	October,45	9-6-0	March, 46
	November,45.	17-0-0	
	December, to February @ Rs.20	60-0-0	
Nallagoundanpalayam	October, 45	2-9-0	July, 1946
	November 45	16-15-0	
	December to February @Rs.18/-	54- 0-0	
Kottur	November	35-0-0	December, 1945
Arasur	January,	* 16-2-0	September,46
	*February,20/-	---------	
		231-0-0	

As teachers were appointed later grant drawn forw earlier months may be explained.

13. SHEDS AND EQUIPMENT - G.O.No.598 Edn., dated 15-3-46 CONSTRUCTION OF SHEDS - GRANTS SANCTIONED Rs.4355. DRAWN Rs.4355/-

(1) CONSTRUCTING 8 TEMPORARY SHEDS OF 50' x 16' IN THE BOARD'S ELEMENTARY SCHOOL AT ANAMALAI Rs.2075-0-0
(2)CONSTRUCTING 8 TEMPORARY SHEDS OF 50' x 16' IN THE BOARD ELEMENTARY SCHOOL AT VETTAIKARAN PUDUR Rs.2280/-

The sanctioned estimates, work files, the measurement book No.5126 and the site accounts were not produced in respect of these works.

The administrative approval of the Director of Public Instruction for the construction of these temporary sheds was not also pointed out as required by G.O.No.506 Edn., dated 2nd April, 1945.

14. NON VERIFICATION OF SERVICE REGISTERS:

In several cases the annual verification certificate for the year ending with December, 1945 was not received recorded in the service books. Instances are given in item Nos.9(c) and 76 of the annual objection statement for 1945-46.

Para 15. All leave accounts have been worked out. No leave was granted without working leave accounts.

Para 16. All acquittances have been produced and verified in audit.

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This irregularity was pointed out in succesive audit reports to no effect.

15. LEAVE ACCOUNTS NOT MAINTAINED OR WORKED OUT:-

The leave accounts of several teachers were not worked out when they were granted leave. Instances are detailed in item Nos.9(a), 34 and 67 of the annyal objection statement. It may be stated how the admissibility of the leave granted was decided in the absence of the leave account. The leave accounts in the cases referred to in item No.34 of the annual objection statement for 1945-46 as well as in other cases would need to be worked out.

16. ACQUITTANCES WANTING:x

During the check of the acquittances for the pay of ~~February~~, February, 1946 disbursed in March, 1946 several acquittances stamped where necessary, were found wanting. Such cases are detailed below and also in item Nos.48 to 56 of the annual objection statement. Early steps would need to be taken to obtain the payees' acquittances.

Vr.No.	Month	Name of school.	Amount. Rs.	as.	ps.
		Avanashi tk.			
		Kottampatti	17	1	0
		Pachapalayam	83	2	0
		Periyapalayam	41	2	0
		Bhavani taluk			
		Kanvadipalayam	37	2	0
135	"	Kasilingampalayam	43	8	0
		Coimbatore taluk			
82	"	Kottaipalayam	25	8	0
		Kaliganaicken-palayam	87	2	0
		Velankurichi	40	2	0
		Dharapuram tk.			
135	"	M.Kumarapalayam	37	2	0
182		Kangayam	11	10	0
100		Maduvanahalle	36	0	0
183		Kuthasami palayam	16	0	0
164		Madavilagam	50	2	0
184, 185		Mylrangam	72	15	0
187		Nallimadam	25	14	0
188, 189		Nanjeri thalayur	31	6	0
190		Sungapulipalayam	44	4	0
191		Theethanpalayam	5	15	0
192		Veerajimangalam	2	14	0

Para 17. Vouchers not produced.

All vouchers have since been produced in audit and verified in local audit.

Sanction of the Director of Public Instruction subsequently called for in Audit for the claim over 1 year in the case of Vr. No.397/8--45 has since been obtained in D.B.I's L.Dis.655--B.1/47 dated 15-3-47 copy of which was furnished to the District Inspector of L.F. accounts in Roc.No. 14326--C.5--47 dated 26-11-47.

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Vr.No.	Month.	Name of school.	Amount. Rs.	as.	ps.
		Erode taluk.			
18		Thudupathi	192	9	0
128		Kollegal taluk.			
		Kunagahalle	78	2	0
		Porasegoundanpalayam.	97	2	0
103		Doddindivadi	22	11	0
129		Maduvanahalle	86	0	0
132		Devangampat	149	5	0
100		Uppilagarai	72	0	0
		Palladam taluk.			
140		Idayapalayam	73	2	0
		Nerupérichal	83	2	0
		Puduampalli	79	2	0
		Rangasamudram	41	2	0
		Arasur	36	2	0
88		Mangalam	14	0	0
104		"	23	1	0
		Udamalpet taluk.			
84		Kaligarai	82	2	0
		Velur	176	8	0
		Udduvittanpalayam	174	15	0
		Board Muhamadan Boys			
97		Thinnimarayanpalayam	15	11	0
		Thalaveri	1	2	0
		Doddindivadi	41	2	0
		Kalipalayam	32	2	0

17 VOUCHERS NOT PRODUCED FOR AUDIT:-

The following vouchers were not produced for audit. They delay may be explained.

Vr.No.	Month.	Particulars.	Amount. Rs.	as.	ps.
397	August, 45	Supplemental pay-bill of the Board Elementary school establishment, Theetham-palayam	17	2	0
61	November, 45	Supplemental pay bill of the Board Elementary school, Establishment (Girls') Kadathur	32	14	0
62	November, 45	Pay bill of prevocational section, Kumaralingam.	5	0	0
		Total	55	0	0

18 REGISTER OF TOOLS AND PLANT AND OFFICE FURNITURE;-

The register of tools and plant and office furniture that was mainta ned for the year 1945-46 contibued to be imperfect and incomplete in spite of the defect having been pointed out in [redacted]

Para.

~~Para~~18. Steps are being taken to maintain the register correctly.

Para.
~~Para~~18. The Register called for and acknowledgements are kept ready and may be perused (Since verified in audit.)

Para. 20 Advances recoverable register since maintained Verified in audit)

Para 21. The objection statements and further remarks have all since been returned with replies on the following dates.

successive audit reports from 1939-40. In several cases the returns due for the year 1945-46 were not received from the head masters of several schools. In several other cases there were discrepancies between the returns received from the head masters of several schools. In several other cases there were discrepancies the various schools and the registers maintained in the Dt.Board office. Instances are detailed in item No.41 of the annual objection statement for 1945-46. Early steps would need to be taken to maintain the register correctly.

19. PERMANENT ADVANCE ACKNOWLEDGMENTS NOT OBTAINED:-

The permanent advance paid during the year 1945-46 amounted to Rs.800/- A register showing the persons to whom the advances were paid and the amount of advance paid to each was not maintained. The acknowledgements due from the permanent advance holders were not also obtained and produced for audit.

20. REGISTER NOT MAINTAINED:-

A register of advances to record the transactions relating to advances was not maintained though the transactions relating to advances according to the annual account were as under.

	Rs.	as.	ps.
Advances recovered.	372	13	0
Advances recoverable.	1,140	0	0

21. DELAY IN THE RETURN OF OBJECTION STATEMENTS AND FURTHER REMARKS WITH REPLIES:

The following objection statements and further remarks which were long overdue are pending return with replies. The delay in returning them may be enquired into.

		Date of return with replies to Audit Office.
Further remarks - Sept. 38 to Feb. 40 L.F.707/21-11-46		13-8-47.
--do--	- On K.E. G.S. for 1 45--44 11 half. L.F.706/21-11-46	13-8-47
--do--	to the A.O.S. for 45--44 L.F.722/22-11-46	13-8-47
--do--	to the O.S. for 44--45 L.F.758 dated 30-11-46	22-8-47
Annual objection statement. for 44--45 L.F.997/13--2--46		22--8-47

Para 22 Noted.

Para 23 Noted.

Para 24 The number of pending objections pending on this date is noted below.

	Items.	Amount.
1938 to 1944	11	Rs.735-11-0
1944 to 1945	64	1,520--0--0
1945 to 1946	112	11,365--13-0
Total	187	13,621---8-0

K. Raghavachariar 17/4

for Special Officer, Dist. Board.

csc.18/4

particulars.		L.F.No. and date.
September, 1938 June, 1939 October, 1939 February, 1940	Further remarks.	707 dated 21-11-46.
Further remakrs on objection statement 1943-44/II		706 dated 21-11-46
Further remarks on annual objection statement 1943-44		722 dated 22-11-46.
Further remarks on objection statement 1944-45/I		758 dated 30-11-46
Annual objection statement 1944-45		997 dated 13- 2-46

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

23. The gross receipts and charges of the year Rs.11,52,496-2-3 and Rs.10,32,403-9-3 respectively.

24. Two hundred and thirty two objections involving a sum of Rs.14,719-13-0 as detailed in the annual objection statement were pending set lement at the close of audit.

	Items	
1938 to 1944	31	735-11-0
1944-45	89	2618- 5-0
1945-46.	112	11365-13-0
	232	14719-13-0

/Sd/ R.Raghavachariar,
Assis ant Examiner of L.F.Accounts,
Vestern circle,Salem.

Forwarded to the President, District board, Coimbatore in duplicate with the request that the report may kindly be returned within three months to the Dt.Inspector of Local Fund Accounts, Coimbatore with your reply in triplicate duly approved by the District board for submission to Government.

/True copy/

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Heads.	Actuals 1945-46.	Budget.
B.Elementary Education Account: Expenditure - Ordinary.		
1. Staff. District Board Educational officer.		
Salaries and allowance	1,641-15-0	
Pensionary & leave saalary contribution	159- 0-0	2,150- 0-0
Dearness allowance.	308-11-0	
Masters.	5,36,784-14-0	
Dearness allowance	3,67,471- 8-0	8,08,660-0-0
Clerks & Servants	4,017- 3-0	
Dearness allowance	4,880- 4-0	15,350-0-0
Education Tax-Collection charges Contribution to Provident fund	33,960- 0-0	34,400-0-0
Travelling allowance of District Board Educationla officer.	26- 5-0	
Travelling allowance of clerks and servants		
Travelling allowance of masters.	300-14-0	500-0-0
Stipends of teachers sent for traning		
Gratuity	773- 8-0	1,000-0-0
2. Contingencies and equipment.		
(i) contingencies-Midday meals	1,613-15-0	
House rent	29,533-10-0	28,380-0-0
Other items.	23,220- 1-0	25,300-0-0
Dearness allowance to conductress		2,150- 0-0
(ii) Equipment:		
Compulsory Education.		500-0-0
Salaries	1,774- 5-0	
Dearness allowance	1,295-10-0	
Contibgencies	389- 4-0	
3. Prizes and scholarships.		100-0-0
4. Repairs to buildings	6,800-15-0	11,000-0-0
5. Cont ibution to Panchayats.	2,700- 0-0	2,700-0-0
6. Interest on and repayment of debt.	6,242- 0-0	6,242-0-0
7. Investments made		
(a) Permanent advance	800- 0-0	
8. Advances recoverable	1,110- 0-0	
Total-Ordinary.	10,25,833-14-0	9,36,282 -0-0
Elementary Education Acco nt.		
Expenditure - Capital.		
1. Lands and buildings.	6,362-14-0	3,00-0-0
2. Equipment 1. Furniture & apparatus	206-13-3	
3. Library books and maps		
2. Investments made		
4. Other items		
	6,569-11-3	3,000-0-0

Heads.	Actuals for 1945-46	Budget.
Elementary Education Account.Cont. Expenditure-Capital.		
To al expenditure-Orindary and capital	10,32,403- 9-3	9,39,282-0-0
Total closing balance	1,41,321 -0-4	3,689-0-0
	11,73,724-9-7	9,42,971-0-0

/Sd/ M.Mariasusanathan,
District Inspector of L.F.
Accounts, Coimbatore
dated 22-4-47.

Heads.	Actuals for 1945-46	Budget.
Elementary Education Account.Cont. Expenditure-Capital.		
To al expenditure-Orindary and capital	10,32,403- 9-3	9,39,282-0-0
Total closing balance	1,41,321 -0-4	3,689-0-0
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	11,73,724-9-7	9,42,971-0-0

/Sd/ M.Mariasusanathan,
District Inspector of L.F.
Accounts, Coimbatore
dated 22-4-47.

45

PROCEEDINGS OF THE COLLECTOR AND SPECIAL OFFICER, COIMBATORE DISTRICT BOARD, COIMBATORE
DATED 29-11-47.

....

F.W.A.Morris, Esq., O.B.E., I.C.S., Collector and Special officer, Dist. Board. 24

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READ:-

Audit Report on the Elementary Education Fund Accounts of the Coimbatore District Board for the year 1945-46 received from the Examiner of local fund accounts, Madras, with his No. L.F. 1722, dated 18-6-47 and draft replies there to.

D.B.R. No. 926. Draft replies approved.

(SD) F.W.A. MORRIS.
Collector and Special officer.

/ True Extract /.

22/4

CVS/22-4
CVS 22.4

FOR SPECIAL OFFICER. DIST. BOARD.

L.F.1049/4.5.48 Examiner's Office.

47
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Subject: Audit Report - Elementary Education Fund Accounts - Coimbatore District Board - 1945-46.

PP 13-37 ante

Forwarded to the Secretary to Government, Education and Public Health Department, Madras, with copies of the replies of the Special Officer, District Board, and resolution of the District Board.

P.45 ante

PP. 27 ante Reply on P. 26 ante

2. Paragraph 11 of the Audit Report: In the absence of specific orders of Government waiving the refund ordered in G.O. No. 695, Education, dated 23-4-'45, the contention of the District Board that the refund need not be made does not appear to be correct.

27-28 pages of (A)

33072

ISr/SIS/48

ASST. SECRETARY TO GOVERNMENT 5 - MAY 1948 EDUCATION AND PUBLIC HEALTH DEPT.

Assistant Examiner.

28.4.48.

Edn & P.H. Cy.

19

C No: 33072 Cy/48.

Audit Report- 1945-46 - Ely - Edn - Fund Accounts - Coimbatore Dt. Board - Recorded.

pages 1 to 47 Cf.

From the Examiner L.F No. 1049 dy 4-5-48

Order 15/75. Edn dy. 17-6-48

MLS

22/176

Recorded.

pages 27 and 2 reply on page 26 Cf.

paragraph 11 of the audit report: Subsidy for Dearness Allowance Not Refunded

To
The S.O. Dt. Bd Coimbatore
" Examiner of L.F. Accts:
" D.P.I (with a copy of the report):cr

A copy of the ~~further~~ remarks of the Examiner is forwarded to the Special officer, Dt. Board Coimbatore for necessary actions and report to the Govt. Specific orders of Govt should be obtained for waiving the refund ordered in G.O.No 615 Edn dt. 23.4.45.

13-6-48

15/6/48