

Edu (1948) Department.

M.S. SERIES.

G.O. NO. 200 *Edu.*

Dated 28.1.1948.

closed

(9)

[Despatch Abstract.]

Audit Report - Malabar Di. Bd. - 1945-46 - E. C. Fund.
Recorded.

Name of Auditor:-- Sri P. Kattikrishnan Nair,
District Inspector of Local Fund Accounts.

Time taken for audit:-- From the 17-10-46 to 20-12-46.

The office of President was held by Khan Bahadur V.K. Unnikrishnan Sahi b during the year.

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 previous year. The closing balance in the cash book viz., 186,935-⁵/₄ agrees with the balance in the account for March 1946 after allowing for unremitted cash balance of Re. 9-0-8, a sum of Rs. 17000/- being the amount taken credit for by the District Board Engineer in March 1946 without a corresponding letter of credit which was issued only in September 1946, and for a sum of Rs. 12/- for which particulars were not furnished. The discrepancy of Rs. 12/- between the closing balance as per the cash book and the account would need to be reconciled. The sum total of the closing balances according to the cash books for the General and Elementary Education funds, 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. GENERAL REVIEW:--

Expenditure in excess of Budget:--

(a) Expenditure was incurred in the following cases in excess of the allotment in the budget, sanctioned in G.O. No. 691 Edn., dated 30-4-45. Specific re-appropriation of funds was not made within the close of the year with the sanction of the competent authority, as required by rules 2 and 3 of the rules issued with G.O. No. 139 E and P. n., dated 29-1-42.

Head of Account.	Expenditure	Allotment.
Expenditure - Ordinary.		
1. District Board Educational Officer, Salaries and allowances including dearness allowance.	2280-0-0	2140-0-0

Head of account.	Expenditure	Allotment.
<u>Expenditure-Ordinary</u>		
2. Masters - Pay and dearness allowance	1542,727-5-9	13,24,750-0-0
3. Clerks and Servants. Pay and dearness allowance.	17,630-0-9	15,750-0-0
4. Repairs to buildings.	25,268-12-2	15,000-9-0
<u>Expenditure Capital</u>		
1. Lands and buildings	4,920-0-9	-d - -
2. Furniture and apparatus.	15,289-0-9	4,500-0-0

(b) Expenditure was incurred under both ordinary and Capital in excess of the total provision in the approved budget as shown below:--

Expenditure 13,33,851-2-11

Allotment. 15,08,160-0-0

The specific sanction of Government for the excess expenditure was not obtained as required by Rule 5 of the rules issued with the G.O. quoted above.

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

4.A. Pending objections over two years.

348 items of objections involving a sum of Rs. 6320-14-6 as detailed in the A.O.S. were pending settlement at the close of audit. As these relate to a period of over two years, prompt action would need to be taken towards their clearance and the result reported.

5. Pending objections of previous years:--

Para 6 of A.R for 44-45(Para 6 of A.R for 43-44)

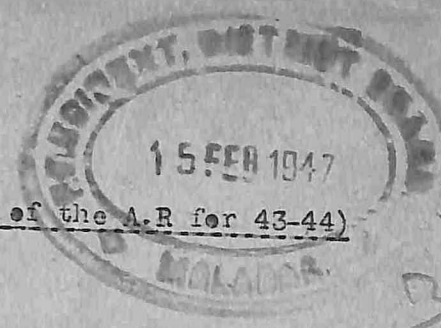
The Board's title to the building still remained to be settled.

6. Para 7 of A.R for 44-45(Para 11 of A.R for 43-44)

Cost of weaving articles - Excess payments:--

The connected papers and the sanction of the Board remained to be shown

P.T.O.



7. Para 8 of the A.R for 44-45(Para 12 of the A.R for 43-44)

Loss of books and furniture:--

Recovery of the loss was still pending. The connected papers *fixing* the responsibility for the loss were not produced.

8. Paras 14 and 24 of the A.R for 44-45(Para 21 of A.R for 43-44)

The particulars regarding the rent due, the amount collected, and the balance if any, were not written up in the Miscellaneous Demand register. Only the amounts realised were noted in the register. As this is not helpful in watching the prompt realisation of the rents, the amounts due should also be noted therein.

9. Para 18 of the A.R for 44-45(Para 25 of the A.R for 43-44)

The final action taken against the Teacher P. Muhamad still remained to be reported.

10. Para 19 of the A.R for 44-45

Acquittances or money order acknowledgements for a sum of Rs. 270-1-0 still remained to be produced.

11. Para 20 of the A.R for 44-45

Vouchers for Rs. 1398-11-0 detailed in item 101 of the objection statement for April to September 1944. Vol. III remained to be produced.

12. Para 22 of the A.R for 44-45:--

Sanction of Government for the write off stated to have been obtained was not pointed out; nor were particulars of the number and date of the G.O. furnished.

13. Acquittances wanting:--

Acquittances or money order acknowledgments were not produced for a sum of Rs. 5940-6-0 as detailed in item Nos. 26 to 37, 39 to 60, 84 to 105, 133, 134, 142 to 165, 169, 171 to 174, 182, 183, 197 to 199, 202, 204, 205, 220 to 224, 250 to 261, 264, 265, 267 to 271, 287 and 298 to 301 of the A.O.S.

P.T.O.

14. Vouchers not produced:--

Vouchers to the extent of Rs. 13,855-9-0 as detailed in item 340 of the A.O.S were not made available for audit.

15. Bills not produced:--

A sum of Rs. 51/- being the penalty levied under Section 51(i) of the Elementary Education Act relating to the year 1939-40 was written off as per G.O.No. 833 Education dated 18-4-46. The bills in support thereof were not however made available for verification during audit.

16. Register of Immovable properties - Defects:--

The register was not written up with the particulars noted in all the columns, in spite of the defect having been pointed out in Para 19 of the A.R for 44-45, 194 3-44 and Para 12 of the A.R for 44 -45.

17. Establishment Audit Register - Defective maintenance

In spite of clear instructions as regards the maintenance of the Establishment audit registers issued in this Department L.F.No. 4591 dated 2-9-42, the register was not properly written up. The charges in the personal of the establishment were not noted in the fly-leaf., and the alterations in the sanctioned strength not carried out as and when there were charges. The excess not due to the appointment of substitutes in leave arrangements etc, was not written separately in the audit register. In some cases detailed in item Nos. 82,188,201 and 216 of the A.O.S, it was noticed that arrear claims were not posted against the respective period in the audit register. Such omissions are likely to lead to double payments. Unless the registers are maintained properly, and the defects pointed out rectified, the object for which the establishment audit registers are required to be maintained will not be achieved.

18. Tools and Plant registers - Defects:--

The register of Tll Tools and Plant relating to the several Schools was not written up for the year. The returns received from the Head teachers were not checked and discrepancies if any, reconciled.

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19. Service registers and leave accounts:--

In several cases, the leave accounts of the teachers were not prepared and posted upto date. The leave granted though entered in the body of the Register was not recorded in the leave account and the same correctly closed. Instances are given in the Annual objection statements. A similar defect was also pointed out in Para 25 of the A.R for 1944-45.

20. Further Remarks pending return:--

The further remarks to the objection statements noted below issued on the dated mentioned against each were pending return with replies in spite of reminders. Early action would need to be taken to expedite the transmission of the same with replies.

December 1940	4-2-1946
March 1941	4-2-1946
July & August 1941	7-2-1946
September to November 41	-do-
December 1941.	-do-
January & February 1942.	-do-
March 1942.	-do-
Maxx 1941-42 A.O.S.	8-4-1946
April 1942.	6-2-1946
May and June 1942.	7-2-1946
July 1942	-do-
August & September 1942.	-do-
1942.43.A.O.S	8-4-1946
August 1943.	8-5-1946
October 43 to March 44 Vol I. I.	10-6-1946
Do Vol II	8-5-1946
April to September 1944 Vol I	4-2-1946
Do Vols. II & III.	29-1-1946.

21. The result of audit may be considered not satisfactory.

22. The receipts and charges for the year were Rs. 18,96,240-5-3 and Rs. 18,33,851-2-1 respectively.

23. 811 items of objections involving Rs. 36073-3-6 were pending settlement at the close of the year as detailed below.

Year	No of items.	Amount.
1940-41.	3	Rs. 2001-6-0
1941-42	36	858-5-10
1942-43	149	1290-10-3
1943-44	160	2170-8-5
1944-45	115	1782-13-0
1945-46	348	27969-3-0
	811	36073-3-6

S.V. Sarma,
Assistant Examiner of Local Fund Accounts
Western Circle, Salem.

"Forwarded to President District Board, Malabar, in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of Local Fund Accounts Malabar with your reply intriplicate duly approved by the District Board Malabar for submission to Government."

(TRUE COPY)

N. Balasubramanian
SUPERINTENDENT.
Office of the Examiner of Local Fund
Accounts Kilpauk Madras 10.

L.P.

12267.

Exp. Bd. Educational Gen.	5	5
Salaries and allowances	1920-0-0	4100
Deputies allowances	350-0-0	
Contributions for pension and	7-10-0	110
Leaves salary		120
Pro. Dist. Bd.		
T.A. and contingencies	323-11-0	900
Master	200-0-0	1324730
Deputy allowances	600-15-14-10	
Books and journals	13-70-00-0	15750
Deputy allowances	4300-0-0	
Contributions to P. Bd.	637-1-0-0	2000
Deputy allowances	175-6-0-0	3000
Exp. for teachers and	-10-0-0	
for training		
Deputy allowances	13128-4-0	42230
Deputy allowances	74470-13-0	80000
Deputy allowances	15275-2-7	17000
Deputy allowances		500
Deputy allowances	1745-7-7	4000
Deputy allowances	25268-12-2	15000
Deputy allowances	23763-0-0	23760
Deputy allowances	1590-0-0	4500
Deputy allowances	1213-6-0-11	1092600
Expenditure - Capital		
Land and Buildings	4929-0-0	
Furniture and apparatus	15-29-0-0	4500
Library, book and maps	20318-0-0	5500
Tools		
Exp. Bd. and Capital	15,33,851-2-11	15,98,160
Balance	1,58,923-6-8	-273642
Total including CB	20,03,774-7-7	13,20,518

Munli Krishnakumar 5/16/50
District Inspector of Local Fund Accounts
Malabar

Annual account of receipts and charges
Elementary Education Fund of the Malabar
District Board for the year 1945-46

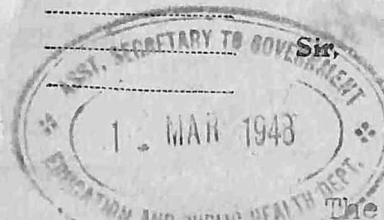
Heads	Receipts	Expenditure	Budget
Ordinary			approximate
Opening balance	107534-7-4		72542
1. Salaries & wages		32320-1	
2. Fuel, power, water, etc.		11200	
3. Indentment		1070	
4. Contributions		800	
5. Other receipts		11200	
(1) Govt. grant under Section 32 of the B.B.A. Act	107534-7-4		11200
(2) Govt. grant under Section 32 of the B.B.A. Act	784312-0-0		784312
(3) Govt. grant under Section 32 of the B.B.A. Act	19340		
(4) Govt. grant under Section 32 of the B.B.A. Act	351281-0-0		
(5) Govt. grant under Section 32 of the B.B.A. Act	228529-0-0		64210
(6) Govt. grant under Section 32 of the B.B.A. Act	4500		
Advances received		4500	
Deduct amount balance	20218-0-0		5500
Capital			
Total	18,76,092-5-3	12,46,421	
Receipts - Capital			
Add - Amount transferred from Ordinary	20,218-0-0		5500
Total	20,218-0-0		5500
Total Ordinary and Capital	18,96,260-5-3	12,51,921	
Grand total including opening balance	20,53,774-7-7	13,24,518	

C.F. 32.

Department
From (Name) N. S. Arunachalam Esq.,
Designation C.B.E., I.C.S.,
Special Officer,
Station Malabar District Board,
Calicut.

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

Enclosures: Ref. No. E-3-5985/47 dated 24th February 1948.



EDUCATION - Elementary - Audit Report
1945-46 - G.O. No. MS.200-Edn., dated 28-1-48.

The penalties referred to in para 2 of the Government order are those already written off. Sanction of Government was obtained in Memo. No. 93130-B-2-47-1 dated 4-12-47 and No. 3534-B-2-48-1 dated 29-1-1948.

2. Acquittances for Rs.99-1-0 and vouchers for Rs.39-12-0 alone remain to be produced. Only 33 items of objections amounting to Rs.244-12-0 remain to be settled. Special steps are taken to settle these also at an early date.

This.
B2 - (para 1 above) V
May be filed with G.O. No. 200 Edn. dt. 28.1.48. For Special Officer.
akn/24-2
21.4.48.

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E.P.H.
(C)

Enclt: 15063. C1. 1.48 dy. 27. 4.48.

Communicated to the Enclt of L.P. Accounts.

2. The S.O., At. Bd., Malabar is requested to expedite the settlement of the ~~pending~~ objections still pending.

Pl. read the reference and the subject before d.p.
27/4/48

21/4/48

26/4/48

2. The Enclt of L.P.A.
(with Enclt of L.P.A.)
✓ S.O., At. Bd., Malabar

Enclt
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on 27/4/48
841-88. ph 23 005
24-4-48
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24/4/48
24/4/48

L.P. 5077 / 29 x 47
Examiner's Office. 7.11

Subject: Audit Report - Malabar District Board - Elementary Education Funds - 1945-46.

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

85 534/2 2. Paragraph 3(b) of the Audit Report: Sanction of Government required under Rule 5 issued with G.O. No.139, E.&P.H., dated 29-1-'42 has not been obtained for the expenditure in excess of the total provision in the approved budget under both ordinary and Capital.

P 3 3. Para 12 of the Audit Report: Nature of action taken by the Board to collect the penalties is not clear. G.O. no.2437, L.A., dated 8-7-'40 does not apply to the case. In the absence of specific provision in the Elementary Education Act, sanction of Government is necessary for the write-off of penalties.

300 4. Para 13 of the Audit Report: Acquittances for Rs.556-2-0 still remained to be produced.

P 4 5. Para 14 of the Audit Report: Vouchers for Rs.46-1-0 have not been produced.

6. Sixty-four items of objections involving a sum of Rs.862-7-0 were pending settlement. Early action for their settlement may be required to be taken by the Special Officer.

R.K. Chari
4.10.47

Assistant Examiner.

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

12

Edu & P.H.
Cl.

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~~Recorded~~
Audit Report - Malabar Ab. Bd. 1945-46. Ely. Edu. Funds.
From the Examiner L.F. No. 5077 dy. 29-10-47.
Garden 2000 Edu. dy. 28-1-48
Ms.

Recorded.

P. 2 CF. 2. para 3(b) of the audit report: The Govt. sanction the Exp. of Rs. 2,35,691-2-11 incurred in excess of the total provision made in the approved budget under both the heads ordinary and capital.

P. 3 CF. 3. para 12 of the audit Report: The S.O. is requested to report to what action has been taken by him to collect the penalties under reference.

P. 3 & 4 CF. 4. paras 13 and 14 of the audit report: The Examiner reports that acquittances for Rs. 556-2-0 still remain to be produced, that Vouchers for Rs 46-1-0 have not been
P.T.O.

14

produced and that sixty-four items of objections involving a sum of Rs 862-7-0 have been pending settlement. The S.O. is requested to take prompt action to clear the objections at an early date and report the back to Govt.

21.1.48.
22/1/48.
23/1/48.

To

The S.O. Malabar St. Bd
Examiner of L.F. Aals
A.P. 9 (with a copy of the report.)

30.1.48

9