

RPH (1948) Department.

MS SERIES.

G.O. NO.

2134 Edn

Dated

30.8.48.

[Despatch Abstract.]

Audit. Elementary Education Fund
Account - 1946-47. South Kanara Dist.
Bd. - Received.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE SOUTH KANARA DISTRICT BOARD FOR 1946 - 1947.

Name of auditor: Mr. C.W. ANDREWS: District Inspector of Local Fund Accounts.

Time taken for audit: From the 14th October 1947 to the 6th December 1947.

The office of President was held by Sri A. Lakshminarayana Rao from 1st April 1946 to 31st October 1946 and that of Special Officer by J.R. Bett Esq., I. C. S., Collector from 1st November 1946 to 16th January 1947 and by J. P. Saunders Esq., M.P.S., I.C.S., Collector from 17th January 1947 to 31st March 1947.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances. A single cash book was maintained for both the general and Elementary Education Funds. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1947 and is in agreement with the balance in the Treasury pass book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

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

4. BUDGET REAPPROPRIATION: SANCTION WANTING: The sanction of the Director of Public Instruction for reappropriation of funds from one main-head to another and that of Government for transfer of provision from expenditure ordinary to expenditure capital as required by rules regarding reappropriation of funds issued in G.O. No. 159 Edn., dated 29.1.1942 were not obtained.

TRANSFERRED FROM	Rs	TRANSFERRED TO	Rs
Masters.	6,000	clerks and servants	1,000
contribution to provident fund.	1,000	other items.	400
House rent.	5,000	Prizes & Scholarships.	10
Furniture and apparatus.	500	Advances recoverable.	9,300
		permanent advance.	200
		Capital: Compulsory scheme construction of temporary sheds.	1,500
	12,500		12,500

5. MISAPPROPRIATION OF DISTRICT BOARD FUNDS: (a) Sri B. Ramappa Naik, Headmaster of Padukone Board elementary school misappropriated a sum of Rs. 81/5/- being the salary of staff for the months of June and July 1947 remitted in

August 1947 - vide report of the special officer Roc No. 15856-E-47, dated 15th October 1947. The recovery of the amount and final action taken against the teacher are awaited.

(b) Sri H. Ramayya Gowda, headmaster, Pambethady elementary school misappropriated a sum of Rs. 66/6/- being the salary for June 1945 and differentialDearness allowance for the period from 12-4-45 to 31-5-45 due to Sri K. Ramayya, acting teacher. The amount was recovered from the pay due for August and September 1945 and paid to the party and the headmaster's pay was reduced by Rs. 4/- per mensem for a period of one year.

The misappropriation referred to in item (b) above was not reported to the Audit department as required by rule 25 of the rules relating to receipts and charges.

6. LOSS DUE TO NOT HANDING OVER CHARGE: Sri K. Narayana, headmaster, Board Elementary school, Malali did not hand over charge on the day of his retirement on 11th January 1947 - vide R.Dis.No.17809/E2/47, dated 12th November 1947 of the special officer. Action taken to ascertain and to make good the loss, if any is awaited.

7. GRANT COMPULSORY EDUCATION: MIDDAY MEALS: EXCESS AND OTHER IRREGULARITIES: In G.O.No.1511, Edn., dated 3rd August 1946 a subsidy of Rs.1,74,713/- was sanctioned towards compulsory education. Out of this Rs. 1,29,831/- represents the grant for midday meal. In Memorandum No. 15922-E.2. 47.E.I., dated 19th March 1947, the Government ordered that for purpose of calculation of midday meal subsidy calculated at Re.-/1/6 per pupil fixed or enrolled whichever is less should be taken into account. The actual expenditure incurred was Rs. 74,220/6/- Hence the excess paid i.e., Rs. 54,610/10/- needs refund to Government.

(b) In G.O. Ms. No.423, Edn., ated 6th March 1947 the Government sanctioned a subsidy of Rs.1,350/- towards the cost of books and states required in connection with compulsory education. The expenditure incurred on this account was only Rs. 687/4/-. The balance amount not spent i.e., Rs. 962/12/- needs refund to Government.

(c) In G.O.No. 586, Edn., dated 3th March 1947, the Government while terminating with effect from 1st April 1947, the scheme of supply of midday meals ordered that the utensils purchased for supply of midday meals should be handed over to the District Educational Officer. The acknowledgment in respect of articles

of utensils handed over was made available. The act is of order to be carried out and all such articles. The acknowledgment of hand over is not produced for audit.

Headmaster's advance pay is not available. The acknowledgment of hand over is not produced for audit.

Scheme of supply of midday meals was terminated with effect from 1-4-1947 - a sum of Rs. 146-15-0 was not paid under former advance scheme. The steps should be taken to close of advance. The steps should be taken to realize his amount.

(b) In G.O.No.1714, Edn., dated 27.10.45 District Boards are

permitted to erect temporary sheds for providing school accommodation in places where rented buildings are not suitable, and the maximum grant at Rs.1,000/- per shed was promised. Five sheds are to be constructed at perambur (for 150 pupils at 30 each) and a part payment of Rs.1,400/- was made on voucher 1253 of March 1947 and another sum of Rs.2,600/- in voucher 475 of September 1947. The credit for the grant promised is awaited.

8. PUNISHMENT NOT GIVEN EFFECT TO: The pay of teacher H. Ramayya Gowda was reduced by Rs.4/- for a period of one year for misappropriation of district board funds referred to in paragraph 6 (b) above. But it was noticed that the punishment was given effect only for two months and that he was paid at the original rate of Rs.37/- from July 1946. This was rendered position on account of non-entry of the punishment in the service register and establishment audit register. The circumstances under which the punishment was not fully effected needs investigation. The excess payment of Rs.40/- should be made good or recovered.

9. LEAVE SALARY: EXCESS PAYMENTS: The excess leave salary, paid in the following cases needs recovery.

(a) S. Subraya, assistant teacher, puttur Elementary school pay Rs.24/- from 4.6.43 and Rs.26/- from 4.6.45.

He was granted leave on private affairs to the extent of 8 months and 17 days against the maximum limit of six months. The excess leave salary and Dearness allowance paid for 2 months 17 days of Rs. 74.6.0 needs recovery.

(b) David Games, teacher. date of birth 21st July. 1892. pay Rs.20+3.

He was granted leave on average pay with medical certificate from 1-11-46 to 15-12-46 for one month and fifteen days and leave on half pay from 16.12.46 to 20.7.47 and retired on 21.7.47. As leave on average pay with medical certificate cannot be granted preparatory to retirement, the period from 1/11/46 to 15.12.46 should be treated as leave on half pay and excess paid at Rs.11/3/- or Rs.17/1/- recovered.

(c) M. Triambaka Rao, Headmaster, Homady pay 28/- from 24.2.1944.

He was granted leave as follows:

	V.	M.	D.
Leave on average pay from 21 7 1944 to 25 8 1944	0	1	3
" on half pay. 24 8 1944 to 20 9 1944	0	0	25
" on loss of pay. 21 9 1944 to 21 5 1946	1	8	1
" on half pay. 22 5 1946 to 21 7 1947	1	2	0

10. RECOGNITION WANTING: (a) Recognition has not been obtained for the following schools opened on the dates noted against them. Expenditure is inadmissible.

Under Rs. 28 he can be granted no leave on private affairs pay after a certain absence of Rs. 7/- of Rs. 28 m. 11. 46 or Rs. 18/5/- needs recovery.

Rs. 4/-

Rs. 74.6.0

Rs. 11/3/-

Rs. 17/1/-

4

Taluk.	Name of school.	Date of opening.
Puttur.	Thimmarody.	8 11 1946.
do.	Dompadapalike.	5 11 1946
do.	Badanaje.	1 11 1946.
do.	Sabarkail.	7 11 1946.

(b) Recognition for the continuance of the following schools from the dates noted against each were not obtained and produced.

(1) Tahgil North Kadaparam in Kasaragod taluk from 1.1.47 recognised upto 31-12-46 in Rec. 224/46, dated 16.7.46 of the District Educational Officer.

(2) Maithani school from 1.1.47 (recognised upto 31-12-46 in D.Dis.117/46 dated 24.4.46 of the District Educational officer).

11. HIGHER SANCTION WANTING: The sanction of the Director of Public Instruction for the investigation and payment of the following arrear claims of more than one year was not made available.

vr. 495/ 10446. Halladi Markadi school- V. Sheenappa shetty - supplemental bill for April to November 1945 Rs. 8/-.

377/ 8-46. Kamblabettu school. supplemental bill 5.5.45 to 31.7.46 Rs. 8/-.

1205/ 3-47. Ajjinadka school. do. July to September 45. Rs. 8/-.

do. Ballare school. do. April 1944. Rs. 2/14/-.

do. Vittal school. do. March to October 1945. Rs. 7/6/-.

12. PAYMENT IN SATISFACTION OF DECREE NO. 204/2/-, SANCTION AND RECORDS

WANTING: Voucher No. 1180 of March 1947: -

Decree	160	14	4
Cost.	22	2	0
Interest on Rs.144/- from 2.12.45 till 26.6.46 @ 6 1/2% p.a.	5	0	0
Interest on Rs.166/2/- from 21.8.46 @ 6 1/2% p.a.	3	5	0
	191	5	4
EXECUTION COST: Execution petition.	-	12	-
Decree.	1	-	-
Vakkalat.	1	-	-
copy stamp.	-	10	-
vakkalat fee.	1	12	-
Attachment batta.	3	9	-
Further interest on Rs.166/2/- from 22.10.46 @ 6 1/2%	4	2	2

204 2 6 OR
Rs. 204/2/-.

(1) Connected papers decree and judgment copy acknowledgment for the amount paid details for the suit amount suit register and other connected records were not produced.

(2) It was also noticed that execution petition was filed and the amount in sub-treasury attached costed Rs.8/11/- about payment of prior to execution petition may be explained.

(3) Sanction of Government for debit of law charges to elementary education funds was also not shown.

5.

13. ACQUITTANCES WANTING: Acquittances to the extent of

Rs. 2,029/8/- as detailed in items 187 and 190 of the objection statement for August 1946 and items 112 and 118 of the annual objection statement for August 1946 and items 1946-47 were not made available for audit as detailed below.

VOUCHER NO.	MONTH.	PARTICULARS.	AMOUNT.
358	August 1946	Ayithi Islamic school for July 1947 compulsory education scheme. Rs.	97 3 0
312	do.	Moodabidri Md. Elementary school. June and July 1946.	192 12 0
333	do.	Money order commission postal receipts for Rs.10/-	10 0 0
1108	March 1947.	contribution for leave salary of District Board Educational officer do. pension - do.	21 14 0 30 0 0
1137	do.	Ira school do. saldiana.	20 10 0
1234.	do.	Bollairu do. Venkat Rao.	9 7 0
1130	do.	Koteswar, Ramachandra Rao.	5 12 0
do.	do.	do. Narasimhakaranth.	1 0 0
do.	do.	do. Nagappa Nolla.	15 0 0
do.	do.	do. Sankaiya shett.	17 7 0
1196	do.	Vaderhobli Sheenappa.	15 15 0
1122	do.	Moodabidri. Parvathi Bai.	12 8 0
1152	do.	Daregudda Headmaster.	22 0 0
do.	do.	Kallabettu.	16 0 0
do.	do.	Kuntady	13 0 0
do.	do.	Koblari	50 0 0
do.	do.	Kinnikambla.	25 0 0
do.	do.	Kadandale.	30 0 0
do.	do.	Moodamarnad.	15 0 0
1161	do.	Yedhare	175 0 0
do.	do.	Ankadakatte	180 0 0
do.	do.	Hejmadi Hindustani.	58 0 0
do.	do.	Gudinabali.	225 0 0
d.	do.	Buntwal Boys.	260 0 0
do.	do.	Sullia Board Mohammadan.	36 0 0
do.	do.	Vamanjur Nopla.	140 0 0
do.	do.	Udayavara.	100 0 0
do.	do.	Udayavara.	92 0 0
do.	do.	Udayavara.	132 0 0
do.	do.	Kanhangad.	109 0 0
do.	do.	Kanhangad south.	109 0 0
			Rs. 2,029 8 0

14. VOUCHERS WANTING: The following vouchers were not made available

VOUCHER NO.	MONTH.	PARTICULARS.	AMOUNT.
1200	March, 1947.	cost of postage stamps.	370 0 0
1251	do.	contingent bill- office.	14 10 0
1241	do.	do.	21 3 0
			405 13 0

15. FINES LEVIED: From the administration report for 1946-47 it was noticed that penalty under compulsory education scheme was levied on 87 defaulters. Credit for the amounts realised was not pointed out.

16. TOOLS AND PLANT REGISTERS: The entries in the tools and plant registers maintained in the district board office were not checked with the lists furnished by the head teachers of the schools and the certificates

of verification, recorded in the registers. Discrepancies were noticed between the number of articles as furnished in the statement and those noted in the registers as detailed into 131 of the annual objection statement for 1946-47. It was also noticed that the purchases made during 1946-7 were not entered in the register maintained in the office. A few examples are given in items 128, 129 and 132 of the annual objection statement for 1946-7. Early action need be taken to bring the registers up-to-date and to reconcile the differences noticed and to make good the loss, if any.

17. REGISTERS NOT MAINTAINED: The following registers were not maintained.

1. Register of increments due.
2. Register of probationers.
3. Registers of leave salary etc., contribution due to the Board.
4. Service roll in respect of persons employed in elementary schools.

18. The result of audit may be considered fairly SATISFACTORY.

19. The gross receipts and charges of the year were Rs. 10,54,447/7/- and Rs. 9,94,022/2/4 respectively.

20. One hundred and eighty-one items of objections involving an amount of Rs. 60,567/2/- relating to 1946-7 were pending settlement at the close of audit as detailed in the annual objection statement for 1946-47.

T. NAGHAVACHARIAR;

ASSISTANT EXAMINER OF LOCAL FUND ACCOUNTS,
WESTERN CIRCLE: S. A. L. R. M.

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

/ True copy/

Examiner's office, Madras-2.

Mvl.

SUPERINTENDENT.

6/7/48

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY
EDUCATION FUND ACCOUNT OF THE SOUTH KANARA DISTRICT BOARD,
FOR THE YEAR 1946-'47.

Head of Account.	Actuals.	Final Budget appropriation.
<u>RECEIPTS - ORDINARY.</u>		
Opening balance.	38,066- 8 - 10	Nil.
1. Education tax.	1,81,200- 0 - 0	1,81,200
2. School Fees.	8,025- 3 - 9	7,200
3. Contribution.	180- 0 - 0	
4. Income from investment.	0-12 - 0	
5. Other receipts.	2,660-10 - 3	1,630
6. <u>GOVERNMENT GRANT.</u>		
(i) under Sec. 37 of the Ele. Edn. Act.	72,626- 0 - 0	87,620
(ii) under proviso to section 37 of the Act.	2,81,797- 0 - 0	2,81,800
(iii) for compulsory education.	1,77,458- 0 - 0	1,07,425
(iv) for the supply of Midday Meals.	14,559- 0 - 0	1,52,400
(v) for payment of dear-ness Allowance.	1,95,000- 0 - 0	--
7. Contribution from the General Funds.	68,540- 0 - 0	68,540
8. Arrear Toll compensation Grant.	75,841-14- 0	75,942
9. Advances recovered.	7,727- 6 - 0	2,000
10. <u>Refund of Permanent Advances.</u>	6,929- 9 - 0	
<u>DEDUCT:-</u>		
Refunds of (grant)	38,098- 0 - 0	20
Amount transferred to Capital.	12,939-12 - 0	18,430
Total-Ordinary.	10,41,507-11 - 0	9,27,257
<u>CAPITAL.</u>		
1. Government Grant.	12,939-12-00	15,400
2. Add-Amount transferred from ordinary.	12,939-12 - 0	18,430
Total Capital.	12,939-12 - 0	33,830
Total-ordinary and capital.	10,54,447- 7 - 0	
Grant total including Opening balance.	10,92,513-15 - 10	9,81,087

10

11

Replies to the Audit Report on the Elementary Education Fund Accounts of the South Kanara District Board for the year 1946-47.

4. Budget Reappropriation-sanction wanting.
Necessary sanction from the competent authorities, is being applied for.

5(a) Misappropriation of Dt. Board Funds.
The matter is pending local enquiry. Final orders on the subject will be intimated in due course.
(b) Noted for future guidance.

6. Loss due to not handing over charge.
A sum of Rs. 150-0-0 one hundred and fifty, has been withhold from the P.F. of the teacher and the question of recovery, if any, due from him on account of missing articles is under investigation.

7. Grant Compulsory Education; Midday meals.
(a) and (b). A sum of Rs. 50,679-0-0, fifty thousand, six hundred and seventy nine only, comprising of both the items referred to in paragraphs (a) and (b), will be refunded to Government, agreeably to Govt. Memo. No. 15815-B2-48-Edn., dated 22-3-1948 in the month of June 1948 and this fact has already been intimated to the Accountant General as per this office letter Ref. E2.7264-48, d/19-4-48.

(c) Acknowledgement will be shown during local audit.

(d) A sum of Rs. 50-0-0 fifty only, has since been recovered from. Action is being taken for the recovery of the balance.

(e) Will be shown during local audit.

8. Punishment not given effect to.
The excess payment made has been recovered in O.R. No. 4111/ 1011/10-3-48 and necessary entries made in the service register of the teacher concerned.

9(a) Leave salary.
The excess leave salary of Rs. 74-6-0 will be recovered in three equal instalments. The first instalment has already been recovered in VR. No. 24/14-4-48.
(b) The excess leave salary Rs. 17-4-0 has been recovered in Vr. No. 1151/9-1-1947.
(c) The excess leave salary will be recovered from the pay of the teacher for April 1948.

10(a). Recognition wanting.
The schools in question have been granted temporary recognition up to 31-12-1948. The register of temporary recognition and connected papers will be produced during local audit.

(b) (1) Tayil North Kadapuram School.
Temporary recognition up to 31-12-47 has been obtained and the question of getting further extension of recognition is under correspondence.

(2) Maithani School.
Permanent recognition with effect from 1-1-48 has since been obtained. Connected papers will be produced during local audit.

11. Higher Sanction wanting.
(1) V.R. No. 495/10-46. The arrear salary of Rs. 8/- was drawn in time but refunded and claimed against in V.R. No. 495/10-46. The District of Public Instruction's sanction thereto was not obtained as it was though not necessary. The claim was, however, investigated and sanctioned as per Special Officer's Proc. No. 1677/8-3-1948.

(2) V.R.No.377/8-46.

Director of Public Instruction's sanction has since been obtained and will be produced during local audit (vide V.R.No.426/9-46).

(3) V.R.No.1205/8-47

Director of Public Instruction's sanction has since been obtained and will be produced during local audit (vide V.R.No.1205-March 1947).

12(1) ^{on} Payment ~~an~~ satisfactory of decree.

The connected papers with suit register will be produced during local audit.

(2) Payment of the amount of the decree prior to execution was not made as another suit on the same plaint property by another party cropped up subsequently. But, when an attachment was made the payment could not but be made. Hence, the expenditure of Rs. 8-11-0 under objection could not be avoided.

(3) The expenditure will be ^{debited} credited to General Funds after obtaining sanction of the Board.

13) Acquittances wanting.

The acquittances will be produced during local audit.

14) Voucher wanting. Will be ~~shown~~ shown during local audit.

15) Fines levied: Credits wanting.

Credit will be pointed out during local Audit.

16) Tools and plant register.

Statements of discrepancies, if any, in the lists of Tools and Plant, had been called for from the concerned Headmasters. The statements received are being verified and necessary action taken to bring the registers up-to-date.

SPS
14/8/48

Rama Rao
For Special Officer.

8 17
Extract from the proceedings of the Special Officer, Dt. Board, South Kanara, dated 24-5-1948.

2040. Read L.F.No.7793 d/ 16-2-1948 from the Examiner of L.F.Accounts, forwarding the audit report on the Elementary Education Funds Accounts of the South Kanara District Board for the year 1946-'47.

Also draft replies.

Resolution: "Approved".

Sd/M.Sunder Rao,
For Special Officer

/True extract/

Rama Rao
FOR SPECIAL OFFICER

RMP/26-5-48.

SPS
26/5/48

Office of the Examiner of
Local Fund Accounts, Madras

L.f. 2455

24.6.48

Audit Report - South Kanara District Board - 1946-47 -
Elementary Education Fund Account.

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

Paras 13 and 14 of Audit Report: The Special Officer may be requested
to expedite production of acquittances and vouchers.

Para 17 of Audit Report : No reply has been furnished to this para.

Para 20 of Audit Report : The Annual Objection Statement has not
been returned with replies

Assistant Examiner of
Local Fund Accounts.

R. K. Chari
18.6.48

46994/48 C1

Audit - Elementary Education Fund
Account - 1946-47 - South Kanara D.
Bd. Recorded.

75
26/8
p294

From The Examiner of L.F. Acct.
No. L.F. 2455 dated 24-6-48

Order/MS NO 2134 Edn dated 30.8.48

1. Recorded.
2. An extract of the remarks of the Examiner of L.F. Acct from his letter cited above is forwarded to the S.O., D.Bd., South Kanara for ^{necessary} ~~immediate~~ action.

prct

25-8-48
29/8/48

29/8/48

Thru.
B.L. 20/8

To
The S.O. D.Bd. South
Kanara
(with a copy of p294)

To The D.P.I.
(with a copy of the
Audit report, the
Reply from the S.O., and
the remarks of the Examr.)

(pp 19-27 cf. p17 cf.)
(pp 13-16 cf. p31 cf.)

