

Sept

(1948) Department.

Ms SERIES.

G.O. NO. ~~64729/48~~
2318 Edm

Dated 16-9-48

[Despatch Abstract.]

Audit Report - Elementary Ethical
Fund Accounts. 1946-47 - Santh
Arel - Dr. Bd. - 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.

9370/12/3148

Audit Report on the Elementary Education Fund
the South West District Board for the year 1946-47

--:01:--

Name of the Auditor:- Sri J. Venkatesh,
District Inspector
Fund Accounts

Time taken for audit:- From 14-10-1947 to

The Office of President was held by Sri K. S. Reddy, B.A., B.L., from 1-4-1946 to 31-10-1946 and
Kumar, B.A., J.C.S., as Special Officer from 1-11-
31-3-1947.

2. The receipts and payments during the year are shown in the Annual Account appended to, other 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 is Rs. 1,75,981-12-3 which agrees with the balance in the account for March 1947, after taking into account the differences or adjustments shown below:

Closing balance as per cash book.	Rs. 1,75,981-12-3
Deduct expenditure included in the account but not exhibited in the cash book.	3,763-15-10
	1,72,214-12-4
Add Underments receipts included in the account but not exhibited in the cash book.	14-7-10
	1,72,229-4-2

The sum total of the closing balance according to the cash book relating to the General Fund and that relating to the Elementary Education Fund is in agreement with the balance in the Treasury account after allowing for outstanding credits and uncredited revenue in hand at the close of the year.

3. The irregularities noticed during the audit have been communicated to the Special Officer in the Annual Objection Statement which should be read as part of this audit report. Important irregularities are noted below:

4. Para 4(iii) of Audit Report for 1945-46:

Para 9 of Audit Report 44-45 - Tools and Plant Registers - defects:

The defects pointed out still remained to be rectified in respect of the following schools.

Chidambaram Taluk: Mamanatham.
Tirukkoyilur Taluk: Periasavalai
Kunnathur.
Pumambakkam.

Para 10(a) of Audit Report 45-46 - Supply of mid-day meals:

No action would appear to have been taken so

far to verify the no. of meals supplied in each centre and effect the necessary recoveries in excess of the ~~admissible~~ admissible cost or actual expenditure, whichever is less. It has to be noted that any amount spent in excess of the rate sanctioned by Government cannot be met from the Elementary Education Funds without the specific sanction of Government, as such expenditure is inadmissible.

(ii) Para 10(b) of Audit Report 45-46:

The non maintenance of the prescribed registers is the ~~cause~~ ^{cause} of delay in settling the objection in para 10(a). With reference to the records available, a statement should be worked out for getting the information required in para 10(a).

6. Para 15 of Audit Report 45-46. Irregular grant of leave:

The excess leave salary of Rs. 10-14-0 paid to S. Jeevammal still remained to be recovered.

7. Para 17 of Audit Report 45-46. Tools and Plant Registers

The statements received from the Headmasters of the following schools were still pending verification.

1. Mamanatham.
2. Periasavalai.
3. Kunnathur.
4. Pumambakkam.

8. Compulsory Education Scheme - Subsidy drawn in excess:

During the year under report, compulsory education was extended to 40 more centres with effect from 15-11-1946 in addition to the 23 centres where the scheme was already introduced from 10-9-45. 137 additional teachers were appointed during 46-47 of which 6 posts were subsequently abolished.

(M)

13. Construction of additional shade under Education Scheme - Grant not drawn:

Four shades were constructed in the following during 46-47 for additional accommodation under Education Scheme.

- | | |
|---|-----------|
| 1. Board Higher B.Y. School, Tiruvannamallur. | Rs. 1,200 |
| 2. Board Girls' School, T.V. Nallur. | 60 |
| 3. Board Higher B.Y. School, Shuvanaipatti. | 1,200 |
| 4. Board Higher B.Y. School, Tattagudi. | 40 |

For the first three shades, though a sum of Rs. 2,400/- was spent towards the construction of shade, a sum of Rs. 2,600/- was drawn in G.O. No. 447, Edn., dated 10-12-46, in reference to the instructions in G.O. 1224, Edn., dated 10-12-46. The excess amount of Rs. 1,113/- was met from Education Funds.

For the fourth shed, an amount of Rs. 1,200/- was spent towards the construction of the shed. Rs. 600/- was spent during 45-46 and a subsidy of Rs. 600/- was drawn in the same year - vide G.O. No. 15-3-46. The construction was completed and the final payment of Rs. 607/- was made in 46-47. The balance of subsidy of Rs. 593/- remained to be met by Government as per G.O. 1224, Edn., dated 10-12-46.

14. Construction of shade - defects:

There was no estimate for the shade compound of the Higher Elementary School, at items 1 and 2 of para 13) and the valuation was not certified by the Divisional Engineer or the Assistant Engineer in support of the expenditure.

The measurement book wherein the measurements were recorded and checked by the Assistant Engineer of the above shade (I.E. 373(c)) was not submitted for audit.

Supply of furniture to schools during 46-47

Tenders not invited:

In Tr.No. 7047/3-47, a sum of Rs. 464/- was paid to one Sri M. Pashyan Reddiar, contractor, being the cost of 8 chairs, 8 tables, 8 black boards and 40 sitting mats supplied to the Board Elementary schools at Mundakunir, Ponkalathur and Kanjanur. No tenders or quotations were called for, for the supply of these articles. The work was entrusted to the above contractor at the rate tendered by him for similar supply in 45-46 for the schools. The circumstances under which tenders were not called for and the orders with this contractor were not called for, the irregularity would need to be got condoned by the Board.

Mid-day Meals Committee, Kallakurichi - Dou

A sum of Rs. 1,000/- was paid to Sri T. A. Thathascher, President of the mid-day meals committee, Kallakurichi, on 17-1-46. Further advances amounting to Rs. 927-15-5 were paid in February and March 1946. The total expenditure by the Committee upto 31-3-46 worked out to Rs. 927-15-5 as shown below:

January 46	Rs. 313 0 0
February 46	432 14 7
March 46	182 0 10

	927 15 5

Advance.	Receipts.	Charges.
Tr. 4566/2-46	Rs. 1,000-0-0	
Tr. 5193/3-46	118-4-0	Rs. 927-15-5
	177-0-0	
	-----	-----
	1,295-4-0	927-15-5

Balance of advance of Rs. 367-14-7 was remitted to the Board in Cheque No. 14 dated 27-6-46. There was a stock of rice worth Rs. 126-15-0 on hand on 1-4-46. This was accounted for by the Committee during 46-47. In spite of the fact that the rice worth Rs. 126-15-0 was already paid for and accounted for as balance on 1-4-46, its cost

18. Part of the amount made available for audit, (vide the Annual Collection Statement) involving a sum of Rs. 650-15-0, should be traced and produced.

Tr. No. 3517/10-46	Rs. 60-11-0
" 6851/3-47	52-3-0
" 7008/3-47	62-8-0
" 3845/10-46	31-0-0
" 3494/ "	37-2-0
" 3495/ "	39-8-0
" 3517/ "	55-11-0
" 3543/ "	156-9-0
" 3658/ "	7-14-0

19. Acquittance wanting:- In 13 cases, acquittances in support of payments involving Rs. 601-4-0 as detailed in Nos. 53, 56, 61, 65, 70, 81, 122, 123, 130, 133, 140, 139 and 138 of the annual objection statement were not produced for audit. They should need to be obtained and produced early.

20. Teachers working as Branch Post Masters - Payment of Excess Dearness Allowance.

The

22. Establishment Audit Register - Defective maintenance
The postings in the Audit Registers were not made and there at the time of passing the bills. The payment March 1947 still remained to be noted in respect of Gingee taluk, Muhammadan Range and Chidambaram taluk. No postings for 47-48 have been made so far even though 8 months have elapsed since the commencement of the year and payments have been made. Apart from the above, the fly leaves were not written properly. The sanction No. of posts and the scale of pay allowed to teach were not noted in several cases. In short, the use of the Establishment Audit Registers has not been realised.

23. Result of Audit:- The general result of audit may be considered to be fairly satisfactory.

24. Receipts and charges:- The gross receipts and charges of the year were Rs.14,17,800-4-8 and Rs. 14,07,820-10-7 respectively.

25. Objections pending settlement:- 148 items of objections involving an amount of Rs. 4376-12-0 were pending settlement at the close of audit as shown below:

Year.	No. of items.	Amount.
1943-44	1	Rs. -
1944-45	2	-
1945-46	10	66 -2 -0
1946-47	135	4310-10-0
	148	4376-12-0

T.K. Srinivas,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

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

/True copy/

H. Palanisamy,
Superintendent,
Office of the Examiner of Local Fund Accounts, Mount Road, P.O. Cuddalore.

1. Tiruvendicaram.	11	8
2. Tiruvendicaram.	11	8
3. Tiruvendicaram.	11	8
4. Tiruvendicaram.	11	8
5. Tiruvendicaram.	11	8
6. Tiruvendicaram.	11	8
7. Tiruvendicaram.	11	8
8. Tiruvendicaram.	11	8
9. Tiruvendicaram.	11	8

21. Tools and Plant Registers - defects:-

In spite of the remarks made in the Audit Reports of 1944-45 and 1945-46, the returns of Tools and Plant received from the Headmasters of Elementary Schools in the Cuddalore taluk and Girls' Range for 46-47 were not verified till the close of audit (236 schools).

In the case of 44 Elementary Schools, detailed item 150 of the annual objection statement for 46-47, the discrepancies noticed during the annual verification would need to be got rectified early and the result reported.

G.F. 33.

In reply, please quote
number, date and
short title.*

Local Administration DEPARTMENT.

Received _____ Registered _____

From (Name) The Special Officer,
(Designation) District Board, South Arcot,
Post Box _____ (STATION) Cuddalore N.T.

Telegraphic Address _____

To

The District Inspector of Local Fund Accounts,
Cuddalore

Roc.D7. No.8389/DB/48, dated 30th June 1948.

Sir,

*Sub:-Education - Elementary - South Arcot Dt. B
Audit report on the accounts - Elementary Education
accounts for 1946-47.

I am forwarding herewith the reply to the Audit
report on the elementary education funds of the South
Arcot District Board for the year 1946-47 in triplicate
duly

ENCLOSURES _____

SPARE COPIES _____

approved, by the District Board in its resolution No.2
Elementary Education) dated 25-6-48 (copy enclosed) as required in
Fund No.9370 dated 22-3-48 of the Examiner of Local Fund
Accounts, Madras.

20.7.

For Special Officer.

Extract from the Proceedings of the Special Officer, District
South Arcot passed at its meeting held on 25th June '48.
Resolution No.2 (Audit)

Audit Report for 1946-47 on the accounts of the South Arcot
District Board Elementary Education funds received from the Examiner
of Local Fund Accounts, Madras and the replies thereon.

Approved

Sd. A.F.Mascarenhas,
Special Officer.
(True Extract/

Replies to the Audit report on the Elementary Education
account for the year 1946-47.

Para 9 of Audit Report for 1944-45.

Since rectified.

Para 10 (a) of Audit report 1945-46.

The Government have been asked to
adjust the sum of Rs.4758 being
of utensils paid from the Elementary
Education funds of the Dt. Board.

As regards the number of meals
in each centre during the year 1946-47
the respective presidents of the
meals committees are being addressed
to reconcile the difference.

Para 10(b) Do.

As the scheme has since been approved
the maintenance of the registers for
the year 1945-46 could not be insisted
upon. The prescribed registers were
however maintained during 1946-47

Para 15 of Audit report 1945-46.

The mistress is still on extra duty
leave. Necessary recovery will be
effected after her return to duty.

Para 17 Do.

Since rectified.

Paragraph 8.

The unspent subsidy of Rs.20941
was refunded to the Government on
19-3-48.

Paragraph 9(a)

The unspent subsidy of Rs.69515
was refunded to the Government on
19-3-48.

Paragraph 9(b) & (c)

The presidents of the midday meal
committees have been addressed on
subject.

Paragraph 10.

The presidents of the midday meal
committees have been addressed to
the balance of advance.

Paragraph 11.

The presidents of the midday meal
committees have been addressed to
the sale proceeds.

Paragraph 12.

The unspent subsidy of Rs.12
was refunded to the Government on
19-3-48.

Paragraph 13.

The balance of subsidy of Rs.12
towards the construction of school
admitted by Government in the
No.3541-B2.48 dated 23-1-48

Paragraph 14.

Valuation statements have been
called for from the Divisional Engineer
and it will be produced with measurement
book No.379(c).

Paragraph 15.

Tenders were dispensed with for
works costing Rs.500 and below.
cost of furniture supplied to each
school is below Rs.500 tenders were
not called for.

Paragraph 16.

The President Midday meal
Thachakadu has been addressed to
the amount of Rs.11-13-0.

Paragraph 17.

Strict instructions have been issued to work out the leave account and to make entries in the service books then and there.

Paragraph 18.

The paid vouchers will be produced during the local audit.

Paragraph 19.

Acquittances will be produced during the local audit.

Paragraph 20.

Excess dearness allowance paid from the Dt. Board funds to the teachers who are working as Branch Postmasters will be recovered and remitted to the credit of the District Board funds.

Paragraph 21.

Verification is being made and will be produced during local audit.

Paragraph 22.

Defects pointed out have since been rectified.

H.3-7.Exd.

For Special Officer, Dt. Board.

L.P. 4418

Examiner's Office.

Sub: - Audit Report-Elementary Education Funds-1946-47
South Arcot District Board-Replies-forwarded.

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

Para 5:- Definite action still remained to be taken to ascertain the information called for in audit and work out the excess payment even though the objection is over two years old. It is not clear how this information was not obtained at the time of passing the bills for payment and how such excess payment was allowed.

Para 9:- The excess payments made over the sanctioned would need to be recovered and refunded without further delay.

Para 10 and 11:- The explanation has been furnished as to why the unspent advances and balance of sale proceeds still remained to be refunded by the Presidents of the Mid-Day-Meal Committees and why prompt action has not been taken in the matter all along.

Para 15:- The action of the President in having entrusted the supply to the contractor of 1945-46 without inviting fresh tenders for 1946-47 was irregular. The total value of the supply is the criterion and not the cost of supply for each institution as presumed.

The pending objections would need to be got settled without any further delay and fact reported.

Asst. Exr. of L.F. Ad.

24/8

154
32

169

From The Examr. of L.F. Aects.

No. L.F. 4418 dated 31-8-48

order/MS 2318 ~~dated~~ 16/9/

1. Recorded.

2. An extract of the report of the Board of L. F. Bechtel and his letter cited above is forwarded to the S. O. D. Bd., South Africa for necessary action. The ~~report~~

per
12912 taken should be reported to

~~af~~ 14/5/68

Thru
B2

22
14/5/60
of work and
to 19.48
of material to 19.48
except -
to 19.48
to 19.48

The So. ¹Isld.
South Arcot
(with a copy of p
33 cf)

The DPIC with
Copies of the Audit
Report, the S-O's
replies and the
Escam's remarks)
(DP 15-32c4)

The Enam^r of L.F.
Beck

U.O. No. 1511, sanctioned a subsidy of Rs. 1,84,800/- for the supply of mid-day meals to poor pupils studying under the scheme. Further sanctioned in March 1947, the making of actual expenditure incurred was only Rs. 22,977-0/- as follows:

Pay of teachers.
Dearness Allowance to teachers.
Contingencies.
Pay of persons to conductresses.
Dearness Allowance to conductresses.
Rents.

Total.

The unspent subsidy of Rs. 20,941/- was refunded to Government.

9. Supply of Mid-day meals to poor pupils.
(a) In G.O. No. 1511, Education, the Government sanctioned a subsidy of Rs. 1,84,800/- to the South Arcot District Board for the supply of mid-day meals to the poor pupils studying under the scheme for 46-47. An additional subsidy was sanctioned in G.O. No. 423, for the supply of mid-day meals to the poor pupils, thus making in all Rs. 1,92,600/-.

13,90,320 meals were supplied to the poor pupils studying under the scheme as shown in Annexure 1. A sum of Rs. 1,01,712-13-9 under the scheme under items 3, 4 and 5 of the Board under this scheme would need to be paid.

(b) In the amount spent Rs. 0-1-6

Reply in p 13 info

Handwritten notes and stamps on the right page, including a circular stamp with the text "RECEIVED" and "1947".

Handwritten date "27/1/47" on the right page.

... amount ...
... Government ...
... amount ...
... in Annexure III.
... to be recovered from the
... Government ...
... referred to in (1. above).

...
... 26 centres shown in
... sum of Rs. 6,986-8-3 only was
... and Rs. 1,783-9-9 was still pending
... committees (Vide annexure IV)
... to be taken for the recovery of the pending

proceeds of stock on hand - Mid-day Meals
committees;

... of Rs. 752-4-5 was realised as shown in Annexure
... by the various mid-day meals committees, by sale
... commodities on hand on 1-4-47 from which date
... was discontinued. Out of this amount, only a
... 212-9-6 was remitted into the District Board
... balance of Rs. 539-10-11 still remained to be
... necessary action would need to be taken in the

and States: A sum of Rs. 15,000/- was
... Government (Rs. 10,000/- in G.O. No. 1511,
... 3-3-46 and Rs. 5,000/- in G.O. No. 423,
... 6-3-47), as subsidy for the supply of
... poor pupils studying under compulsory
... of Rs. 6,134-15-0 was spent during
... of slates and books which included
... of 45-46. (Vide Government
... dated 27-5-46). There was
... 535-1-0 for 45-47 which
... funds.