

Edin. P.M. (1948) Department.

MS SERIES.

G.O. NO. 2889 Edin

Dated 17. 11. 48

[Despatch Abstract.]

Andin Report - 1948-49 File - Edin.
Fund Accts - Salero W.M. Board.
Recorded

CF 9623/26.3.48.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND AC
OF THE 'SALEM' DISTRICT BOARD FOR THE YEAR 1944-45.

Name of auditor: SRI S. VEDANMAYY
District Inspector of Local
Accounts, SALEM.

Time taken for: From 15th November, 1944
audit. to 8th January, 1945.

The office of the President was held by SRI Y.A. MOULI

GOUNDER, M.B., from 1st April 1946 to 31st October 1946 and Mr. V.P.

SUBRAMANYAM M.A., O.B.E., I.C.S., Collector of Salem was the Special Officer
of the District Board from 1st November 1946 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.
During the year under report, a separate cash book was maintained for this
fund. 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.,

Rs. (minus) 52,891 - 0 - 10 agrees with the balance in the accounts for
March, 1947.

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

4. Four items of objections relating to the year 1944-45,
as detailed below, are still pending settlement. The defects pointed out
would need to be rectified without further delay.

4 (1) ITEM 2 OF ANNUAL OBJECTION STATEMENT 1944-45.
discrepancies noticed between the Stock Register of Tools and Lints and the
extracts furnished by the head teachers remained to be rectified in very
many cases. The delay calls for very early action with a view to recover
the cost of missing articles from the persons concerned.

(11) ITEMS OF ANNUAL OBJECTION STATEMENT 1944-45. No
information was furnished whether the missing articles of Board Higher
Elementary were entered in the stock register.

the excess stock reported by the headmasters of the school

item (b) of this item was
papers showing whether the

stock was

Para No.

(d) Government will be addressed in the matter.

(ii) The total cost of each tenderer was taken into
consideration for arriving at a decision for
accepting the lowest tender. Hence the lowest
tender offered was Mr. Kangarathnam's and his
tender was accepted by the District Board.

9. The accounts of the above centres were since
got back and produced to auditors.

(b) (i) The Headmasters of the concerned schools were not
the chairmen or Secretaries of the midday meal
committees. Hence the T.A. for encashing cheques
was allowed by the committees from their funds.

(ii) Since the Headmaster of the Board school was not
willing to do this additional work
and the committee is not also now functioning
the objection may be dropped.

(iii) Government have been addressed for condonation.

9. (iv) Government have been addressed for condonation.

(v) The committees were already ceased to function
and there is no possibility to recover the amount.

(vi) Action taken to get particulars for the
(b) (c) objected items.

(vii) Separate action taken in the matter.

(viii) Separate action taken in the matter.

(ix) The instructions are noted.

(x) Since the committee ceased to function and the
disposal of chillies were already made as no further
action is necessary. as indicated above

(xi) This will be short credited at the net expenditure
Necessary action taken against the Headmaster.

10. No such cases were brought to the notice of this
board and no penalty levied. Further the imposing
of fine on defaulters was also transferred to
District Educational officer from 1-6-1947.

12. The adjustment vouchers will be produced at local
audit.

13. Since no application from qualified candidates
were received no fee could be collected.

14. A copy of Proceedings Rec. 26954-45 dated 8-5-46
enclosed.

(b) A copy of proceedings Rec. No. B9-26954/45
dated 8-5-46 is enclosed.

Para No.

Replies.

15. Action has already been taken to get the recognition of the District Educational officer and the same will be ~~for~~ produced in the local audit.
16. The acknowledgements were since produced at the local audit and the objections deleted.
17. The paid vouchers will be reproduced at the local audit.
18. &(b) Necessary entries made and the verification certificate also recorded in the S.Rs. since.
19. Noted. Such omissions will be avoided in future.
- 19.(b) (i) The instructions are noted for future guidance.
20. The instructions will be followed in future.
21. These instructions are noted for future guidance.
22. Noted for future guidance.
23. Such mistakes will be avoided.
24. Calls for no reply
25. --
26. Action taken to clear the objection items in the ~~ANNEX~~ Audit objection statement.

Rk.31/8

of 10.9

(New copy)
Diminished. (my own)

4/5
Accountant-
Superintendent.

6-9.

Extract from the Proceedings of a meeting of the Salem District Board held at Salem on 23-8-1948.

183. Audit Report on the Elementary Education Fund Account of the Salem District Board for the year 1946-47 and replies thereto.

D.B.B. The replies are approved.

(Sd+ P.V. Subba Rao,
Special Officer.

(True extract.)

(Sd+ V.K. Seshadri,
for Special Officer.

(True copy.)

Accountant
For Special Officer.

26.9.48

(True copy)
(True copy)

MR. 31/8

26/9

Accountant

26/9

30

Extract from the proceedings of a meeting of the
Salem District Board, held on 25-8-1948.
The Board considered the report of the Elementary Education Fund
for the year 1946-47 and resolved to approve the same.

The report was approved.

(Sd/-) Secretary to Government,
Education and Public Health Department,
Madras.

(Sd/-) Secretary to Government,
Education and Public Health Department,
Madras.

(Sd/-) Secretary to Government,
Education and Public Health Department,
Madras.

(Sd/-) Secretary to Government,
Education and Public Health Department,
Madras.

(Sd/-) Secretary to Government,
Education and Public Health Department,
Madras.

L.F.No. 6334.

Office of the Examiner of Local Fund
Accounts, Madras-2. Dated 3-11-48

Sub: Audit report-Salem District Board-Elementary education Fund
accounts-1946-47.

1/11-2006
32007

A

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

Paragraph 17 of the audit report.

The vouchers remain still to be produced. The Special
Officer may be requested to see to their early production
in audit.

Pluribus
22/10/48

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

To
The Secretary to Government,
Education and Public Health Dept.,
MADRAS.

[Handwritten signature]

Local Administration Department

Received.....Registered.....

From (Name) Mr. C. V. Narasimhan,

To

Designation M.B.E., I.C.S.,
Special Officer,
District Board,
Salem.The Secretary to Government,
Education and Public Health
Department, Fort St. George,
M a d r a s.

Station

Enclosures:

Rec. No. 25863--48 dated 1st October 1948.

Sir, Audit - report for 1946-47 - Objection made against
the calling of tenders without sufficient time and
wide advertisement - condonation of the action -
requested.

In enclosing a copy of para 8(d) of the audit report for the year 1946-47, I request that the Government may be pleased to condone the irregularity referred to therein, which happened during the time of the last District Board. Though wide publicity was not given to the tender in the newspapers as remarked in the report, tender notices were despatched to 14 contractors, but tenders were received only from the three contractors noted below:-

- (1) Sri A. L. Chandrian, Contractor, Shevapet, Salem.
- (2) Sri S. F. Manickam Pillai, contractor, Kitchipalayam, Salem
- (3) N. Kanakarathnam, Contractor, Fort, Salem.

Failure to publish the tender notice in the newspapers and to allow even a minimum period of ten days for the receipt of tenders was apparently an oversight on the part of the authorities at that time.

2. I therefore request that the failure to comply with the rules regarding tender referred to in the audit report may kindly be condoned.

KVG.5-10-48.

for SPECIAL OFFICER,
District Board, Salem.

Copy of para 8 (d) of the audit report for 1946-47.

(d) VR.1124/3-47. Rs. 4,146-4-0. COST OF EQUIPMENT SUPPLIED TO THE PREVOCATIONAL SECTIONS OF FOUR HIGHER ELEMENTARY SCHOOLS AT KARANNA, KATHUPATTI ETC. The tender notice was despatched on 14-10-46 to 14 firms allowing the time till 22-10-46, only. Not even a period of 10 days was allowed for the receipt of tenders as required by note to rule 7(c) of the tender rules. There was no publicity in one of the newspapers widely circulating in the district and the province as required by rule 7(i), (b) ibid. The irregularity would need to be condoned by Government.

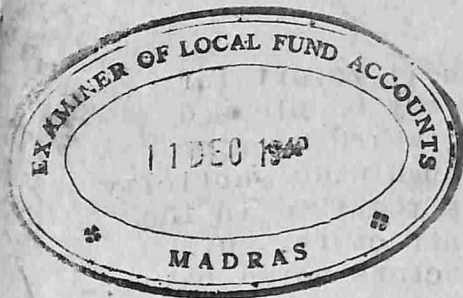
(True extract)



EPH Dept.
C1

Encl. 74591/48-1.C1 Edn. 9-11-48

Referred to the Examiner
of Local Fund Accounts for
remarks



To
The Examiner of Local
Fund Accounts
(with p. C1 in original
to be returned with reply)

Asst. Secretary to Govt.

6/12/48

6/12/48

Examiner's Office.

Examiner's Office. 3

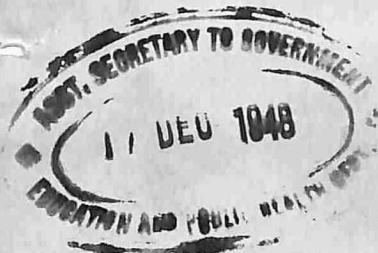
L.F. 7867/1612.48

Sub: Audit Report 1946-47 - Objection made against the
calling of tenders - condonation requested - Salem
District Board.

Ref: Endorsement No. 74591/48-1.C1, Edn., dated 9-11-48.

In the circumstances explained, there is no objection to
the irregularity in the invitation of tenders being condoned
by Government as a special case.

2. The memo quoted above is returned herewith.



94752

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

R. W. S. I.
9.12.48

Assistant Examiner.

9.12.48

SALEM DISTRICT BOARD.

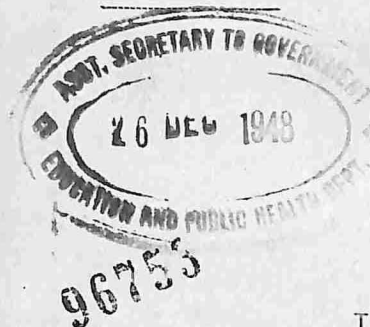
C.F. 32 (a).

Local Administration Department
From (Name) C.W.Narasimhan Esq.,
M.B.E., I.C.S.,
Designation Special Officer,
Station District Board, S A L E M

Received _____ Registered _____
To
The Secretary to Government,
Education & Public Health
Department,
Fort St. George, M A D R A S.

Enclosures: Roc E9 No. 25863/48 dated 24--12--48. 194 .

Sir,



Audit-Report for 1946-47-Objection made against the calling of tenders without sufficient time and wide advertisement-Condonation of the action-Requested.

1. This office letter Roc.No.E9 25863-48 dated 1-10-48
2. Endorsement No.74591-48-1-C1-Edn.dated 12-11-48 of Education and Public Health Department.

I request the favour of an early reply.

PVR/24-12-48

FOR SPECIAL OFFICER,
District Board, Salem.

P.B.
24.12.48

5/11/48

74591/48C1

6/11/48

pic

psf

Audit Report. 1946-47. E.G. Edm. Fund
Accounts - Salem St. Bd. objection made
against the Calling of tenders.
Condonation.

From The S.O. St. Bd.; Salem Rec No.
E.G. 25863-48 dated 1-10-1948

From The Examr. of L.F. Accts. No. LF.
7867 dated 16-12-1948

Memo No 74591/48-2C1 E.G. dated 31-12-48

(c)

pic

also 689

25863-48

To
The S.O. St. Bd.; Salem
The Examr of L.F. Accts.

In the circumstances explained
by the S.O. St. Bd.; Salem the Govt.
Condone as a special case, the
irregularity in the invitation of
tenders objected to in para
8(d) of the Audit Report for 1946-47

25/12/48

25/12/48

25/12/48

note-

May be added to Co at- (C) after

issue.

35/1/46

DM
32/1/46

not struck and carried forward as opening balance of the next year. The returns may be obtained in all cases and necessary verification with the Tools and Plants registers may be conducted without further delay so as to take prompt action for recovery of the cost of missing articles if any from the persons concerned.

21. ESTABLISHMENT AUDIT REGISTER: The sanctioned scale as on 1st April was not noted in very many cases. Changes recorded in the fly-leaf in respect of increments, leaves etc., sanctioned were not attested by the officer empowered to pass pay bills.

22. POSTING REGISTER: The posting register which is the important record for the compilation of accounts was not properly maintained. Progressive totals under each head of account were not struck at the end of each month eg., months of July, November and December 1946.

Unless the progressive totals are made each month, the correctness of the figures shown at the end of March is not susceptible of check in audit. The proper maintenance of this register calls for special attention.

23. ACCOUNTS: DEFECTS IN: The totals receipts and charges for the month of July 1946 were Rs. 14,543/6/- and Rs. 97,949/10/- respectively. With reference to the above figures and the opening balance of Rs. 2,15,403/3/3 for the month, the closing balance was struck as Rs. 1,51,798/15/3. But in the accounts for August 1946 instead of adopting the above figures as opening balance, a sum of Rs. 1,51,830/13/3 was actually adopted, ~~the above~~ thereby increasing the opening balance by an amount of Rs. 33/14/-. The amount of Rs. 33/14/- is made up of:-

- (i) Rs. 28/13/- refunded by the Headmaster, Vallalapatti school being undisturbed pay in chalan No. 455, taken credit in the Elementary Education fund and book on 31.7.1946.
- (ii) Rs. 5/1/- recovered from V. 195/7-46 towards recoveries of excess amounts - Bill drawn for same amount.

mentioned in item 36 of the annual objection statement, leave accounts were either not worked out or incorrectly worked out. The entries may be brought upto-date and the fact reported.

19. PAY BILLS: IRREGULARITIES (a) The pass order on pay and contingent bills was not in a few cases signed by the authority empowered to pass the bills. A few cases are given below. The omission would need to be guarded against.

(i)	Vr. 1076/ 3-47.. B.	3	contingent bill for provident fund bonus adjustment.
ii.	1078/ ..	500	do. for stamps.
iii.	1121 ..	824	do. time-pieces.
iv.	1117/ .. (Phornia puri)		pay bill of P.B.S. Pennagaram for 2/47 Rs. 61/12/- and contingent bill of the same school for Rs. 4/-
v.	1057/ ..	13/6/-	contingent bill of Board Girls' school, Tiruchnogode for scavenging tax paid etc

(b) In the following cases, pay bills of a particular month remained unpassed while the pay bills of the same schools for subsequent months were passed for payment and paid. This is not correct.

(1) BOARD GIRLS SCHOOL: JAGADEVI (K. Taluk)

MONTH TO WHICH PAY BILL RELATES. MONTH IN WHICH PAID.

August	1946	March 1947.
September	1946	January 1947.
October	1946	November 1946.
November 1946	1946	March 1947.
December	1946	January 1947.

BOARD BOYS' SCHOOL.

VEPANAPATTI (K. Taluk) October 1946 to December 1946
January 1947

iii) DO. MOTTUP (K. Taluk) December 1946
January 1947

20. TOOLS AND PLANT STOCKS: DEFECTS: In spite of the objection

having been pointed out in previous audits extracts of register of tools

and plant with a certificate of their existence, were not received

from head-teachers of certain schools.

9. ACCOUNTS RELATING TO MIDDAY MEALS: DEFECTS IN: (a)

Out of the 37 centres selected by the board for the supply of midday meals, accounts relating to the following 8 centres were not produced for audit, though the non-maintenance of accounts in respect of all the centres was condoned by Government in Memorandum No. 38247-P2.46, Edn., dated 22-8-46 only up to 30th September 1946.

1. Ittur 2. Palapatti 3. Pothanur 4. Omalur
5. Arakallur 6. Papireddipatti 7. Rayachottah.
8. Thandrayapuram.

In respect of the 29 centres, the accounts relating to which were produced for audit, the following irregularities were noticed.

(i) CHARGES PAID FOR ENCASHING CHEQUES: The midday charges were sent to the chairman or the secretaries of the Mid-day committee, as the case may be, through cheques. Charges have been incurred by these chairman or the secretaries to go to the concerned treasuries and encash them. In paragraph 1 of G.O. No. 924, dated 2nd September 1946, it was ordered that these should be sent by money orders when such chairman or secretaries are headmasters of the concerned schools and that the money order commission should be debited to the Elementary Education Fund. In view of the orders, the debit of travelling allowance to the amount sanctioned towards subsidy should not have been allowed.

(ii) REMUNERATION PAID TO CLERICAL WORK: Vr. 1072/3-47

NATTUVAMPALAYAL CENTRE Rs. 161/14/- The contingent charges paid include a sum of Rs. 5/- towards clerical assistance required to maintain the necessary accounts. According to paragraph 5 of G.O. No. 924, Edn., dated 2.8.46 employment of special clerical staff is not necessary and that the headmaster of the concerned school may be paid a remuneration according to the scale fixed by the District Board. In this case, the resolution of district board was not pointed out. No such remuneration was paid even in the bigger centres.

(iii) Instances of extraordinary and extravagant charges

15.

mentioned in item 36 of the annual objection statement, leave accounts were either not worked out or incorrectly worked out. The entries may be brought upto-date and the fact reported.

19. PAY BILLS: IRREGULARITIES (a) The pass order on pay and contingent bills was not in a few cases signed by the authority empowered to pass the bills. A few cases are given below. The omission could need to be guarded against.

- (i) Vr. 1076/3-47.. 3 contingent bill for provident fund bonus adjustment.
- | | | | |
|------|-------|-----|--|
| ii. | 1076/ | 500 | do. for stamps. |
| iii. | 1121 | 824 | do. time-placed. |
| iv. | 1117/ | | pay bill of P.B.S. Ponnagaram for 2/47 Rs. 61/12/- and contingent bill of the same school for Rs. 4/-. |
| v. | 1057/ | | 13/8/- contingent bill of Board Girls' school, Tiruchnegode for scavenging tax paid etc |

(b) In the following cases, pay bills of a particular month remained unpassed while the pay bills of the same schools for subsequent months were passed for payment and paid. This is not correct.

(1) BOARD GIRLS SCHOOL: JAGADEVI (K. G. TALUK)

MONTH TO WHICH PAY BILL RELATES. MONTH IN WHICH PAID.

August	1946	March 1947.
September	1946	January 1947.
October	1946	November 1946
November 1946	1946	March 1947.
December	1946	January 1947.

BOARD BOYS' SCHOOL.

VEPANAPAIL (K. G. TALUK) October 1946 to December 1946

March 1947.
February 1947

111) DO. NOTTUR (K. G. TALUK) December 1946

March 1947
February 1947

20. TOOLS AND PLANT DEFECTS: In spite of the objections

having been pointed out in previous audits extracts of register of tools

and plant with a certificate of their existence were not received

from head-teachers of certain schools.

9. ACCOUNTS RELATING TO MIDDAY MEALS: DEFECTS IN: (a)

Out of the 37 centres selected by the board for the supply of midday meals, accounts relating to the following 8 centres were not produced for audit, though the non-maintenance of accounts in respect of all the centres was condoned by Government in Memorandum No. 33247-B2.46, Edn., dated 22-8-46 only up to 30th September 1946.

1. Ittur 2. Palapatti 3. Pothanur 4. Omalur
5. Karakallur 6. Papireddipatti 7. Rayachottah.
8. Thandrayapuram.

In respect of the 29 centres, the accounts relat-

to which were produced for audit, the following irregularities were noticed.

(i) CHARGES PAID FOR ENCASHING CHEQUES: The midday charges were sent to the chairmen or the secretaries of the Mid-day meal committee, as the case may be, through cheques. Charges have been incurred by these chairmen or the secretaries to go to the concerned treasuries and encash them. In paragraph 1 of G.O. No. 924, Edn., dated 2nd September 1946, it was ordered that these should be sent by money orders when such chairmen or secretaries are headmasters of the concerned schools and that the money order commission should be debited to the Elementary Education Fund. In view of the orders, the debit of travelling allowance to the amount sanctioned towards subsidy should not have been allowed.

(ii) REMUNERATION PAID TO CLERICAL WORK: Vr. 1072/3-47

NATTUVANGI LAYAL CENTRE Rs. 161/14/- The contingent charges paid include a sum of Rs. 5/- towards clerical assistance required to maintain the necessary accounts. According to paragraph 5 of G.O. No. 924, Edn., dated 2-8-46 employment of special clerical staff is not necessary and that the headmaster of the concerned school may be paid a remuneration according to the scale fixed by the District Board. In this case, the resolution of district board was not pointed out. No such remuneration was paid even in the bigger centres.

(iii) Instances of extraordinary and extravagant charges

below were reserved. As the intention of the Government would appear to supply only cooked food with an adequate quantity of sambar, according to the staple diet of the locality, ~~the~~ charges should have been disallowed.

NAME OF CENTRE.	NATURE OF EXTRA ORDINARY CHARGE	AMOUNT (approximate.-)
1. Namakkal.	sugar.	Rs. 13 0 0
2. Nagarasampatti.	Jaggery.	15 0 0
3. Nagampalayam.	Plantain fruits	100 0 0
4. Vedar Thottakkal.	Jaggery.	80 0 0
5. Karimangalam.	Plantain fruits	20 0 0
6. Panparapatti.	do.	10 0 0
7. R. Pudupalayam.	Sugar.	0 0 0
8. Hosur.	Oranges.	5 0 0

9 (iv) In the case of the following centres leaves were purchased for the distribution of meals though that was considered not necessary in proceedings Rec. No. 1266/B/44., dated 25.5.46 and G.O. No. 1676 Edn., dated 1.8.46. The charges incurred in the cases should have been disallowed.

NAME OF CENTRE.	APPROXIMATE AMOUNT.
1. Hosur.	16 - -
2. Sankari.	20 - -
3. Panparapatti.	130 - -
4. Karimangalam.	40 - -
5. Bagalur.	25 - -
6. Vennandur.	60 - -
7. Santhur.	50 - -
8. Ayodiapatnam.	75 - - etc.etc.,

9 (v) FEETING OF PUPILS ABOVE THE FIFTH STANDARD: In Nadupatti and Pennagaram centres 177 and 237 students of above the V class were also fed in the month of April 1946. Supply of midday meals is intended only for the students of V standard and below. The amount, if any allowed on behalf of these students would need to be assessed and recovered and credited to the provincial funds.

9(vi) ACCOUNTS NOT CLOSED FINALLY (a) KONGANAPURAM CENTRE: The cash book of this centre, shows a balance of Rs. 1,102/12/10 on 15.9.47. An amount of Rs. 301/14/- remained to be paid to the centre on the bill submitted for the last fortnight of March 1947. The committee has outstanding loans to private persons either partly repaid or completely pending repayment. It is not known why payment was delayed when there is a large balance.