

Edin
(1948) Department.

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G.O. NO. 3111 *Edin*

Dated 7. 12. 1948

[Despatch Abstract.]

Audit Report. Elementary Education.
Fund Accounts. Tiruchirappalli M. Board.
1946-47 - 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.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TRICHINOPOLY DISTRICT BOARD FOR THE YEAR 1946-47.

12764



Name of auditor: Sri S. Rangaswamy Iyer, District Inspector of Local Fund Accounts.

Time taken for audit: From 17th December 47 to 30th January 48.

The Office of President was held by Sri B. Venkatachalam Pillai, B.A., B.L. from the 1st April 46 to the 10th August 46 and by Janab P. Mohamed Oosman Sahib Bahadur, Vice President of the District Board in-charge under Section 22(A)(1) of the Madras Local Boards Act 1920. from the 11th August 1946 to the 31st October 46; thereafter the Collector, T.A. Vergeese Esq., I.C.S. held the post of Special Officer of the District Board from the 1st November 46 to the 31st March 47.

2. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the General and Elementary Education Fund during the year. The closing balance viz. Rs. 13,16,616-13-11 agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 47, and is in agreement with the balance in the treasury pass book after allowing for outstanding cheques for Rs. 68,685-9-0 and unremitted revenue in hand namely Rs. 754-14- at the close of the year, excluding the undisbursed amount of Rs. 8-9- and the excess and short credits of Rs. 144-10-0 and Rs. 134-2-9 respectively in the pass books.

3. The more important irregularities are mentioned below. Irregularities of a minor nature have been detailed in an objection statement which should be read as part of this report.

4. PENDING OBJECTIONS OF PREVIOUS YEARS.

(1) Tools and Plants - discrepancies - Para 11 of audit report for 43-44 and para 4(5) of the audit report for 44-45.

The objection that discrepancies were not reconciled or that the records to show the reconciliation and action taken and that some statements were themselves not produced, is still pending clearance, in spite of the promise held out in reply to the audit report for 44-45 that steps are taken to reconcile the discrepancies in the Tools and Plants lists.

(2) Tools and Plants discrepancies in verification - Para 10 of the audit report for 44-45.

Similar

Similar discrepancies and defects noticed in 44-45, still remain unrectified.

(3) Equivalent contribution on royalties collected in 44-45 - Pending adjustment - Para 11 of audit report for 44-45.

The equivalent contribution of Rs.938-7-0 sanctioned by Government in their G.O.Ms.54 Edn., dated 8th January 48 is still pending adjustment.

(4) Transfer of schools from Trichinopoly District Board to Madura District Board - Para 9 of the audit report for 45-46.

The exact terms under which the assets and liabilities relating to the eight schools transferred to the control of the District Board Madura with effect from 1st October 45, as a result of change of jurisdiction of the Boards, ordered in G.O.No.1848 L.A., dated 4th September 45 have not been explained or got determined by a reference to Government.

The value of postage stamps for Rs.30/- given to the schools after 1st October 45 has not yet been recovered from the Madura District Board.

(5) Investment - loss of interest - Para 13 of the audit report for 45-46.

The adjustment of Rs.4-8-0 wrongly credited to Elementary Education Fund other receipts, to Endowment receipts, is still pending.

5. LONG DELAY IN THE RETURN OF OBJECTION STATEMENT WITH REPLIES.

The Annual objection statement for 45-46 issued on 13th February 47 and due back within three months from the date of issue, has not yet been returned back with replies till the close of audit.

6. EQUIVALENT CONTRIBUTION. The rate of education tax in force prior to the amendment of Section 37 of the Elementary Education Act in 1941, was at 0-0-4 in the rupee of land revenue. The rate was increased to 0-0-7 from 1st July 42, ~~the~~ to 0-1-0 from 1st July 44 and ~~R~~ to Re.0-1-2 from 1st July 46 (G.O.801 Edn., dated 12th April 46 and Memorandum No. 77362-B2-1 Edn., dated 7th January 47). The amount collected as education cess proper, calculated at Re.0-0-4 on which alone contribution is due from Government, was Rs.88,597-6-1. In addition, sums, aggregating Rs.2,878-9-2 were collected on royalties. As however, the rate of collection was not known and therefore the amount due at Re.0-0-4 could not be worked out exactly. Details have now to be obtained, contribution due calculated and obtained in addition to the contribution due on cess proper.

7. COMPULSORY ELEMENTARY EDUCATION - EXCESS DRAWAL OF SUBSIDY.

A sum

A sum Rs.48,426/-, as detailed below, was sanctioned in G.O.No. 2187 Edn., dated 14th November 46 as subsidy for 1946-47 towards compulsory elementary education, and the same was drawn and credited to

District Board funds.	Pay of teachers.	Rs.25,620
	Dearness allowance.	19,008
	Contingencies.	1,782
	House rent.	2,016
	Total.	48,426

for 99 teachers (68 men and 31 women).

But actually only a sum of Rs.44,260-11-0 as detailed below, was incurred as expenditure towards compulsory education during the year 1946-47

	Actual expenditure.
Pay of teachers.	Rs.23,631 5 0
Dearness allowance.	17,621 5 0
Contingencies.	1,651 4 0
House rent.	1,356 13 0
Total.	44,260 11 0

Thus there was an excess drawal of grant of Rs.4,165-5-0 which would subject to the remarks in para 7(b) below, need refund to Government.

(b) Besides the expenditure of Rs.44,260-11-0 referred to above, a sum of Rs.2,157-13-0, as detailed below, was spent for the employment of additional teachers or for the opening of new schools, during

46-47 in compulsory area.	Pay of teachers.	Rs.1,251 15 0
	Dearness allowance.	828 12 0
	Contingencies.	77 2 0
	Total.	2,157 13 0

If this expenditure is set off, with the sanction of Government, against the excess drawal of Government grant referred to in para (a) above, the net excess of Rs.2,007-8-0 would need refund to Government.

8. SUPPLY OF MIDDAY MEALS AND BOOKS AND SLATES TO POOR PUPILS.

A sum of Rs.1,53,302/- towards the supply of Midday meals and another sum of Rs.5,000/- towards the supply of Books and slates, were sanctioned for the year 46-47 in G.O.No.2187 Edn., dated 16th November 46 and the same drawn and credited to District Board funds. As no expenditure was incurred under Books and slates during 46-47 the entire subsidy of Rs.5,000/- drawn, would need refund to Government in the absence of specific sanction of Government for the return of the same.

An expenditure of only Rs.35,888-5-0 was incurred for the supply of Midday Meals during 46-47. Out of this expenditure of Rs.35,888-5-0, a sum of Rs.4,462-6-3 as detailed in item 95 of the annual objection statement, ~~xx~~ represents the inadmissible items of expenditure for purpose

purpose of grant, and if this amount be excluded, the net expenditure will be only Rs.31,425-14-9. Hence the excess subsidy of Rs.1,21,876-1-3 would need refund to Government.

9. SUSPENSION OF A TEACHER - SANCTION OF APPELLATE AUTHORITY-WANTING.

Sri N.R.Ramaswamy Udayar, Assistant, Board Elementary School, Uthan-dampatte, Mysiri Taluk, applied for leave for six months from 7th June 45 in his application dated 27th May 45. The leave applied for was refused in L.Dis.7903/45 dated 9th June 45. But the assistant availed of the leave and did not join duty. He requested at the same time, reconsideration of orders passed. But the teacher was informed in Rc.x-E4/45 dated 18th June 45 that he should join duty immediately and should also explain as to how he availed of the leave without prior sanction. No explanation was offered and the teacher did not also join duty. Hence the teacher was placed under suspension pending enquiry into the charges to be framed against him, in Rc.E4-9408/45 of the President District Board, dated 16th August 45, with effect from 20th August 1945. Regular charges were framed against the teacher in R.C.E4-9408/45 dated 4th October 45 and he was called upon to offer his explanations to the charges. The teacher offered his explanation in his letter dated 15th October 45. No orders were passed on this explanation till 1947. However, the assistant was directed to say whether he desired to be heard in person. But the assistant in his letter dated 15th July 47 said that he had nothing to say in person and at the same time tendered his resignation. The resignation of the teacher, who was placed under suspension pending enquiry, was accepted with effect from 7th June 45 in R.C.E4-9408/45 dated 2nd August 47, the date from which he applied for leave and absented himself. The teacher was paid, during the period of suspension, a subsistence allowance of Rs.5/- p.m.

The teacher ^{was placed} under suspension pending enquiry from 20th August 45. Orders should have been passed within three months from the date of suspension as required by rule 7 of the ^{rule} relating to appointment and punishment of officers of local boards. This was not done. The suspension of three months can be extended for a further period not exceeding 3 months with the sanction of the Director of Public Instruction - Vide G.O.No.3524 L.A., dated 4th October 40, Even this was not done. The

period

The period of suspension exceeded even six months (from 20-8-45 to 1-8-47) and hence requires the sanction of Government. When the period of suspension and the charges framed against him were pending, his resignation should not have been accepted without passing orders on the explanation tendered by the assistant. Since the ^{resignation} ~~signature~~ has been accepted with effect from 7th June 45, that is, from the date of absence, the subsistence allowance paid during the period of suspension from 20th August 45 to 28th February 47, at Rs.5/- p.m. amounting to Rs.91-15-0 would also need recovery.

10. TEMPORARY MISAPPROPRIATION AND CONSEQUENT DISMISSAL FROM SERVICE.

A sum of Rs.513-1-0, as detailed below, being the pay and dearness allowance due to the school Kalakkudy was sent by cheque No. 63690 dated 10th February 47 in favour of the Headmaster Sri A.Venkatachala Iyer, for disbursement.

Leave salary for August and September 46.	Rs.20	8	0
Leave salary for November and December 46.	81	1	0
Arrear dearness allowance for July and August 44.	8	5	0
Pay and Dearness allowance for January 47.	403	9	0
	513	1	0

The cheque for the above amount appears to have been cashed by the Headmaster on 14th February 47 at the Musiri Sub Treasury (as per his statement in the appeal). From the records made available, it is seen that the said sum was disbursed by the Headmaster only on 4th June 48 and the acquittances were sent only on 17th June 47. On this score the Headmaster was dismissed from service on 23rd October 47. The connected records and acquittances sent to the Director of Public Instruction, in connection with the appeal of the teacher, in R.C.E4 11405/47 dated 15th December 47 are awaited.

11. MISAPPROPRIATION AND THE CONSEQUENTIAL SECOND PAYMENT -

Voucher 237/9-46 for Rs.336-12-0, containing a supplemental pay bill of the Board Elementary School S.Sirupattur Lalgudy Taluk for January 46 for Rs.43/- (Pay of Assistant Sri T.Mahalingam Rs.20 plus dearness allowance of Rs.16 and House rent of Rs.7.

It was seen that a sum of Rs.68-7-0 being the pay and allowance of the said elementary school for January 46, as detailed below was

XXXXXX was drawn in Vr.230/2-46 and sent by money order to Mr.I.Arul-sami, Headmaster of the school, who received the same on 22nd February 46 at Tirunelveli Post office even though he did not turn upto the school from 17th February 46, after attending the Teachers' Association meeting on 16th February 46.

21-03-1-46

Pay and Dearness allowance of	from 1 to 16-1-46	P.F.Deduc-	Total.
I. Arulswami.	Pay Dearness allowance.	tion.	
Rs.17-10-0	Rs.10-13-0.	Rs. 3-0-0	Rs. 25 7 0
T.Mahalingam, Assistant for January 46.	20-0-0	16-0-0.	- - 36 0 0
House rent.for January 46.	-	-	7 0 0
			68 7 0

The amount was neither disbursed to the respective persons nor refunded as undisbursed. He also failed to make a report about his absence as well. On receipt of the report of the Assistant in charge, regarding the non-disbursement, the said Headmaster was charge-sheeted for the misappropriation of the District Board funds to the tune of Rs.68-7-0 and also for his absence without leave from 17th February 46 and was finally dismissed from service by the Special Officer in his proceedings R.C. E5-5749-46 dated 13th February 47. Besides this, the said person has been charge-sheeted for criminal breach of trust under section 408 I.P.C. The result of the prosecution is awaited.

Information is however wanting, on the following points.

(a) The date of adjustment of Rs.43/- again and disbursed to the assistant and House owner plus the money order commission of 0-10-0 from the dues, due to the said Headmaster, who was dismissed from service.

(b) How the salary for the establishment of the school for February 46 was passed for payment in March 46, without scrutinising the acquittance for payments made in previous months.

The misappropriation was not reported to the audit department.

12.

12. INADMISSIBLE PAYMENTS. A sum of Rs.407-13-3, as per the statement of expenditure for Midday Meals, was incurred for the purchase of leaves for distribution of meals. This expenditure is, not only, inadmissible for purpose of subsidy for Midday Meals but also from Elementary Education Funds. With reference to orders to orders in G.O. 1676, Edn., dated 31st August 46. In the absence of specific sanction of Government for debiting the same to the Elementary Education funds the amount would need recovery.

(b) A sum of Rs.60/- was incurred during 46-47 as pay of clerical staff employed for the supply and maintenance of Midday Meals. As no clerical staff, other than teachers, is permissible, the payment is inadmissible and would need recovery with reference to G.O.No.924 Edn., dated 2nd May 1946.

13. EXCESS PAYMENTS. On account of irregular grant of increments and leave to the elementary school teachers, several cases of excess payments were noticed during audit - Vide items detailed below. The amounts paid in excess would need recovery.

Item No. in the Annual
Objection statement 46-47.

13. *Referred*
14. *Referred*
15. *Referred*
17. *Referred*
18. *Referred*
27. *Referred*
84

Amount.		
Rs.	A.	P.
1	5	0
1	4	0
1	4	0
16	9	0
5	13	0
12	14	0
2	15	0
42	0	0

14. ACQUITTANCES WANTING. In several cases detailed in items 9, 21, 31, 36, 37, 38 and 41 of the annual objection statement for 46-47, acquittances stamped wherever necessary, were not obtained and produced for audit. The procedure of obtaining stamped acquittances, where the gross amounts exceeded Rs.20/- in each case, has not yet been followed.

15. DIFFERENCE IN THE AMOUNT OF EXPENDITURE, INCURRED ON REPAIRS TO BUILDINGS AND CONSTRUCTION OF BUILDINGS, BETWEEN THE ACCOUNT AND THE PROGRESS REPORT OF THE DIVISIONAL ENGINEER HIGHWAYS.

The amount of expenditure shown as incurred during the year 46-47 in the account, both under ordinary and capital, worked out to Rs.10,237-6-0, whereas, the amount as per the progress report of the

Divisional Engineer Highways, worked out to Rs.12,228-4-0. The difference of Rs.1,990-14-0 was due to the following:-

(a) An expenditure of Rs.470/- incurred in December 46 by the Divisional Engineer, Trichy South on repairs to the Board Elementary School, Manaparai was booked in the accounts under Secondary-schools - repairs to buildings. A like sum would, therefore, need to be transferred from the Elementary Education funds to general funds.

(b) Similarly, an expenditure of Rs.1,440-14-0 incurred by the Divisional Engineer in March 47 on repairs to Elementary school buildings was shown under other ~~xxxx~~ remunerative enterprises - repairs to buildings. So, a like sum would need to be transferred from the Elementary Education funds to general funds.

(c) A sum of Rs.80/- recovered from the contractor A.Muthuswamy Padayachi by the Divisional Engineer, Trichy South on 6th August 46, was wrongly shown in the account as abatement of expenditure instead of Elementary Education Fund. Other receipts.

16. DEFECTIVE MAINTENANCE OF REGISTERS. 1. Establishment audit register.

The sanctioned strength, the authority for the establishments and recognition granted were not noted and attested by the competent authority, ~~xxxx~~ even during 1946-47. The paid vouchers were not posted regularly even after payments. On account of this defect, the audit of the accounts of the first half year could not be done when the audit for the general fund accounts for the period was done. This defect, though pointed out every year, still continues.

(2) Immovable property register. The register was not written up and brought up to date even during the year 46-47 inspite of the objection in para 15(3) of the audit report for 45-46 that the register was not written up subsequent to 1942-43.

(3) Establishment pay bills. The detailed pay bills of the elementary schools paid in June 46, were not passed for payment under the signature of the competent authority and the consolidated bill only was signed. This was irregular.

(4) Register of Bills passed for payment. This register did not bear evidence of scrutiny either by the Secretary or by any other responsible official such as the Head of the section.

17. REGISTER OF TOOLS AND PLANTS OF OFFICE FURNITURE. In para 15(4) of the audit report for 45-46, it was pointed out that the closing balances as on 31st March 45 were not brought forward as opening balances for 45-46. The defect was not rectified, nor was the register for 46-47, ~~xxx~~ maintained. Statements of Tools and Plants as existed on 31st March 47 were not also obtained from the Headmasters of the Elementary schools. It is therefore needless to mention that a verification of the statements with the register was not made and that a certificate of verification was not also recorded.

18. REGISTERS NOT MAINTAINED OR NOT PRODUCED. The stock register of utensils purchased for the supply of Midday Meals for the year 46-47 was not produced with the acknowledgment of the educational authorities to whom they were reported to have been transferred.

None of the registers prescribed in G.O.No.506 Edn., dated 7th March 46, stated to have been maintained, was produced for audit.

19. The result of audit may be considered fairly satisfactory.

20. The gross receipts and charges of the year were ~~Rs.11~~ Rs.11,06,403-13-9 and Rs.9,39,130-8-0 respectively.

-10-

21. THREE HUNDRED AND SIXTY ONE objections involving Rs. 10,980-14-1 as detailed below, were outstanding at the close of audit.

Year.	No. of items.	Amount.		
		Rs.	A.	P.
1942-43.	2	---	---	---
1943-44.	3	---	---	---
1944-45.	40	157	1	0
1945-46.	202	7,605	1	3
1946-47.	114	3,218	11	10
Total.	361	10,980	14	1

T.K. SRINIVASAN,
Assistant Examiner of Local Fund Accounts,
Southern Circle, ~~Southern Circle~~ Trichy.

Forwarded to the President, District Board, TRICHINOPOLY, in duplicate with the request that the report may kindly be requested within 2 months to the District Inspector of Local Fund Accounts, TRICHINOPOLY with your reply in triplicate duly approved by the District Board for submission to Government.

/TRUE COPY/

A. Balasubramanian
SUPERINTENDENT,
Office of the Examiner of Local Fund
Accounts, Mount Road, Madras - 2.

S.S./26.4.

6/2/47

STATEMENT OF RECEIPTS AND CHARGES ON THE ELEMENTARY
EDUCATION FUNDS ACCOUNTS OF THE DISTRICT BOARD,
TRICHINOPOLY FOR THE YEAR 1946-1947.

Head of account.	Actuals.		Total.		Finance budget appropriation	
	Rs.	A.	Rs.	A.	Rs.	A.
RECEIPTS - ORDINARY.						
Opening balance.	91,721	11	7	2	2,800	
1. Education tax.						
Gross collection.						
Deduct collection charges.						
Net.	284,421	9	2		268,300	
2. Fines and penalties under the Elementary Education Act.					100	
3. Income from investments etc., Endowments.	15	0	0			
4. School fees.						
5. Contributions.						
6. Other receipts.	10,79	0	8		1,040	
7. Government Grants 37						
(i) Under Section 37 of the Ele. Edn. Act.	79,560	15	0	0		
(ii) Under the proviso to section 37 of the E.E. Act.	69	12	0	0	76,800	
(iii) Subsidy for dearness allowance - Compulsory Education - General	206,372	0	0		205,440	
8. Contribution from the General Account.	206,728	0	0		151,900 C	
Heads -	52,000	0	0		195,650 M	
9. Investments realised.					175,000	
10. Advances recovered.	7975	2	0		42,417	
Deduct refunds.	-15823	9	1			
Deduct amount transferred to capital.						
Total.	9844	0	0			
Add amount relating to Endowments.						
Grand Total.	1096359	13	9		1107655	
1. Government grants.					21900	
2. Contributions.						
3. Loans.						
4. Contributions from General Account.						
5. Investments realised.						
6. Add amount transferred from Ordinary.	9844	0	0		12000	
Total.	9844	0	0		33900	
Add amount relating to Endowments.						
Grand Total.						
Total receipts-Ordinary and capital.	1106403	13	9		1141555	
Grand total including opening balance.	1198125	9	4		1144355	

Head of Account.	Actuals.		Total.		Final Budget Appropriation	
	Rs.	A.	Rs.	A.	Rs.	A.
EXPENDITURE-ORDINARY.						
1. Staff.						
Salaries and dearness allowances.	671737	7 0)			922614	
Masters. D.A.	126523	1 0)				
Clerks and servants.	11690	11 0			14020	
Contribution to Provident fund.	19452	0 0			24300	
Travelling allowance.	1788	14 0			2500	
Stipend of teachers sent for training. Gratuity.	378	0 0			1250	
2. Contingencies and equipment.						
Contingencies.	30992	10 0			43665	
House rent.	20426	5 0			31529	
Other items.					850	
Equipments--					400	
Furniture & apparatus.					3120	
Library books & Maps.	769	12 0			50	
Other items.					10000	
3. Prizes and scholarships.	393	6 0				
4. Repairs to buildings.						
5. Interest on and repayment of debt. Midday Meals.	35069	0 0			124650	
6. Investments made.						
7. Advances recoverable.	9999	6 0			1000	
Total.						
Add amount relating to endowments.	929236	8 0			1250128	
Grand Total.						
EXPENDITURE--CAPITAL.						
1. Lands and buildings.	9244	0 0			33900	
2. Equipment :-						
1. Furniture and apparatus.						
2. Library Books and Maps.						
3. Investments made.						
4. Other items.						
Total.	9244	0 0			33900	
Add amount relating to endowments.	929150	8 0			1261028	
Grand Total.	929150	8 0			1261028	
Total expenditure, Ordinary & Capital.	939130	8 0			1284028	
Closing Balance.	258995	1 4			-139673	
Grand Total including closing balance.	1198125	9 4			1144355	

District Inspector of Local Funds
Accounts, Tiruchirappalli.

TIRUCHIRAPPALLI DISTRICT BOARD.

Audit Report - 1946-47 - Replies.

- Para 1. Calls for no reply.
- " 2. A separate Cash book has since been maintained for the Elementary Education Funds.
- " 3. Will be retransmitted with replies separately.
- " 4(1) & (2). On a reference made from this office, fresh lists have been received for 413 schools for 1946-47 and those for remaining schools are awaited. The defects noticed in the lists have been communicated to the schools concerned for effecting necessary reconciliation.
- " 4(3). The sum of Rs. 938/7/0 sanctioned in G.O.No.54 Education dated 8/1/48 has been adjusted to the credit of the District Board funds in March 1948 and this has also been perused by the auditor.
- " 4(4). The total number of schools transferred to Madura District Board was ten, of which 8 were maintained from Provincial Funds, the remaining two being maintained from the District Board funds Tiruchirappalli. The subsidy that was due to this District Board for the maintenance of the 8 schools has been ordered to be paid to the Madura District Board in G.O.No.1498 Education dated 31/7/46. The schools that had been under the maintenance of the Madura District Board were transferred to Tiruchirappalli District Board from 1/10/1933 as per G.O.No. - MS.2461 Education dated 29/11/1934 and the subsidy due on their behalf was adjusted to this District Board from the date of transfer. Now the schools were re-transferred to Madura District Board from 1/10/1945 along with the subsidy payable to them as per G.O.No. 1498 Education dated 31/7/46.
- The amount of Rs. 27/0/0 was adjusted to the credit of this District Board from the Madura District Board on 1/6/1948 vide copy of the letter R.O.C.2339/46 dated 29/6/1948 of the Collector and Special Officer, Madura District Board, enclosed. Only nine schools were supplied with stamps and hence the amount was only Rs. (9 x 3) Rs.27/- only and not Rs.30/0.
- .. 4(5). Regularized in T.E.Vr.No.137/ January 1948.
- Para 5. The Annual objection statement for 1945-46 was returned with replies on 11/2/1948.
- .. 6. Action is being taken for the calculation of the Government grant due to the District Board.
- .. 7 & 8. The Government who were addressed in this office letter R.O.B.12764/48 dated 23/6/1948 to permit the expenditure of Rs 2157/13/0 incurred on account of four men teachers & seven mistresses during 1946-47 as additional staff for opening new schools in need of needy centres being met from the savings of the subsidy of Rs. 48,426/- referred by the Audit.

have admitted the same in their memorandum No. 46674-B2/48-2 Education dated 14/9/1948. They have also admitted in the same Memorandum the amount of Rs. 4462/6/3 less Rs 17/- representing the minor items to be met from the District Board funds and further ordered that a further sum of Rs. 469/2/0 may be refunded to the Government besides the refund of Rs 1,10,989/- already made to Provincial Funds on 1/5/1948 as the expenditure admitted in Audit as per details given by the Director of Public Instruction in his Endorsement P.O. 1786-B1-47 dated 27/8/48 was Rs. 95,269/14/0 as against Rs. 95,739/-. This sum is being remitted to Provincial Funds accordingly.

Para 9.

N. R. Ramanatha Udayar, assistant, Board elementary school, Uthandampatti was kept under suspension pending enquiry from 20/8/1945 to 1/8/1947. As the period of suspension has exceeded six months, the sanction of Government has been sought for in this office letter P.O. E1. B. 12764/48 dated 26/7/48 and their orders are awaited. The amount of Rs 91/15/0 paid as subsistence allowance has also been recovered from the provident fund accumulations of the teacher in Vr. No. 80/ General of March 1948 and adjusted to Ely. Education Funds.

,, 10.

The connected records will be produced during local audit.

11.

Of the sum of Rs. 68/7/0, Rs 25/7/0 is due to him and the balance of Rs 43/0/0 relates to the pay of the assistant and house rent for the school building for January 1946. The teacher having absconded, with the above sum, has been dismissed from service by the Special Officer in P.O. E5/ 5749/46 dated 13/2/47 and the matter has been reported to the Police for prosecution for similar breach of trust in P.O. E5/ 5749 of 46 dated 8/1/47 and the prosecution proceedings are pending.

As regards the recovery of Rs 43/0/0 the amount misappropriated by the absconder and Re. 0/10/0 the money order commission paid by the Board for remitting the salary for the school staff for the second time, a sum of Rs 31/10/0 being the leave salary etc., due to the teacher has been adjusted towards the above loss in T.E. Vr. 3 of April 1948 and the balance of Rs. 12/6/0 has also been recovered from his provident fund accumulations and adjusted to Elementary Education Funds in T.E. Vr. No. 40 dated 8/7/1948.

Generally pay bills are passed after verifying the acquittances for the previous payments. In this case payment for February 1946 seems to have been made on seeing the money order acknowledgment without awaiting the complete acquittance apparently to save delay. Failure to report the above case of misappropriation to the Audit seems to be due to the fact that a charge of misappropriation

was not established then and this is an omission.

Para 12.

The Government have been addressed in this office letter No. 13189/E1/ B.48 dated 3/6/1948 for according special sanction for the payment made to mid-day meals centres for the purchase of leaves for the use of the poor children and also for the clerical staff employed and their orders are awaited.

13. The excess amount paid has been recovered as required by the Audit.

Item No. 13 of A.O.S. for 1946-47. Rs. 1/5/0 recovered in C.B. Voucher No. 41/E/July 1948.

Item No. 14. Rs. 1/4/0. do. in 77/August 1948.

Item No. 15. Rs. 1/4/0. do. in September 1948.

Item No. 17. Rs. 16/9/0. do. in Vr. No. 77/8-48. *with leave was modified as per eligibility*

Item No. 18. Rs. 5/13/0. do. recovered in October 1948. *leave salary paid to him*

Item No. 22 27. Rs. 13 12-14-0. *do. will be recovered*

Item No. 84 Rs. 2-15-0 do

Para 14. Stamped receipts wherever necessary have since been obtained and enclosed herein.

Item No. in the Annual objection statement for 1946--47.

9(2) Stamped receipt herein enclosed.

21. Stamped acquittance herein enclosed.

31. Will be produced.

36. do. Acquittance herein enclosed

37. do. will be produced.

38. do.

41. Stamped acquittance enclosed.

Para 15. - Necessary transfers have been effected in the accounts.

,, 16.

Postings in the Establishment Audit Register have been completed in respect of the vouchers for six months of 1947--48. and the Audit has also been informed of this so as to enable the taking up of the Audit for the first half year 1947--48. The posting of the remaining vouchers in the Register is also attended to.

(2). The Register has since been brought up-to-date.

(3). The Accountant responsible for the omission to sign the pay bills individually was Sri K. R. Viswanatha Iyer who has since been transferred to the Highways Department. The omission is not allowed to recur.

(4). The Register was maintained and signed by the Accountant who was delegated with the power of passing the bills.

Para 17. This Register which is apparently meant for the one maintained in the Office showing the school-war stock has been written up including the one for 1947--48. Certificate of verification will be recorded after verifying the entries with the remaining lists called for from the schools.

.. 18. The Stock Register of utensils purchased for mid-day meals is maintained and after the supply of mid-day meals was stopped from 1/4/1947, the utensils have been transferred to the District Educational Officer as per the orders of the Government and the lists are being reconciled with the acknowledgments received from the Local Fund Inspectors who were authorized to effect the transfer of articles.

The Registers prescribed in G.O.No.506 Education dated 7/3/46 were those to be maintained by the Chairmen of the Midday Meals Committees. The Audit came to a close then before the Registers from all the Centres could reach the Office. Almost all the Registers have been collected and kept ready in the Office for production at the time of the next audit.

Para 19. Calls for no reply.

.. 20. Calls for no reply.

.. 21. The pending items will be cleared at the time of the annual audit.

District Board office
Tiruchirappalli, 1/10/48.

asv.5/10/48.

R. Mahalingam Pillai
For Special Officer. *7/10/48*

ENCLOSURE.

Copy of letter Roc.No.2339/46 dated 29/6/48 from the Collector & Special Officer, Madura District Board, Madura to the Special Officer, District Board, Tiruchirappalli.

Sub-Education-Elementary-schools transferred from Trichy District Board to Madura District Board Stamps supplied to nine schools- adjustment of cost- intimated-
Refce-Your RC.E1.B. 12784/48x 12764/48 dated 21/6/1948.

The Treasury/ Deputy Collector, Madura has reported in his L.Dis. 2329-A/48 dated 29/5/48 that the amount of Rs 27/0/0 was adjusted to the credit of the Trichy District Board from Madura District Board funds on 1/6/1948.

/True copy/-.

Extract from the proceedings of the Tiruchirappalli District Board at its meeting held on ~~1/10/1948~~
1/11/1948. ----

Read-

Audit Report for the year 1946-47 relating to the Elementary Education fund accounts of the Tiruchirappalli District Board.

ii/. This office letter RC. 12764 of 48/21.B. dated 1/10/1948 to the District Inspector of L.F.Accounts furnishing replies thereto.

Resolution No.951.

Replies approved.

sd/- V.N.Rajan
Special Officer.

/True extract/

Chenbetta Subramanyam
For Special Officer *21/11/48*

asv...2/11/48.p

K. R. S. S. S.
2/11/48

L.F. 6748 / 15.11.48

11/19
Examiner's Office.

Subject:- Audit Report- Elementary Education Fund Accounts-
Tiruchirapalli District Board- 1946-47-
Replies- ~~Forwarded~~ *furnished*

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

85782

[Signature]
Asst. Examiner of L.F. Accounts.
9/11

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Handwritten text, mostly illegible, possibly a header or address.

Handwritten text, mostly illegible, possibly a body of a letter.

Handwritten text, mostly illegible, possibly a signature or date.

Handwritten text, possibly a date or initials.

Corr. 85-782/48

52/7/12

1194

Handwritten notes, possibly initials or dates.

To
The S.O. Dir. Bd.,
Tiruchirappalli.
The D.P.I. (with copies
of Audit Report, S.O's
replies & the further
remarks of the Examiners)
The Branch of L.F. Acct.

Handwritten notes, possibly initials or dates.

11-394

12 21/ E+PH-DeM-
C1

Audit Report - Elementary Education
Fund Accounts. Tiruchirappalli
Dir. Board - 1946-47 - Recorded.

From The Examr. of L. F. Accounts
L. F. 6748/15-11-48

Order/MS 3111 Edu Lab 7-12-48.

Recorded.

Handwritten notes, possibly initials or dates.

