

E.&P.N.

(194 3) Department.

91/81/47

SERIES.

closed

(17)

G.O. NO.

Ms.60 Edn.

Dated

9th January 1948.

[Despatch Abstract.]

Audit Report - 1945-46 - Elementary Education Fund - Madura District
Board - Recorded.

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS
OF THE MADURA DISTRICT BOARD FOR THE YEAR 1945 - 1946.

Name of auditor: SRI V. RANGARATHAN, B.A., District Inspector
L & Accounts

Time taken for audit: From 15th November 1946 to 25th January 1947.

The Office of President, District Board, was held by Sri W. S. A.

Soundara Pandian from 1st April 1945 to 31st March 1946.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the general and elementary education funds. The closing balance viz., Rs. 3,80,333/12/2 agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1946 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 and subject to a difference of Rs. 5,997/3/2 10 being the amount not taken credit in the cash book for want of details even though taken credit in the pass book.

3. ANNUAL OBJECTION STATEMENT: 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 audit report.

PENDING OBJECTIONS OF PREVIOUS
YEARS.

4. Paragraph 5 of the audit report for 1944 - 45.
11 1943 - 44.

TOOLS AND PLANT REGISTERS: VERIFICATION PENDING. This work has not yet been completed in the case of several schools. The objection has been pending from 1942-43 onwards and no serious action has been taken to set them right. It may be noted that the question of fixing responsibility will be very difficult in all cases of discrepancies and losses as time lapses.

5. CANCELLED.
6. DO.
7. DO.
8. DO.

9. PARAGRAPH 17 OF THE AUDIT REPORT FOR 1944 - 45. No action was taken on the audit objection. The cases of all the officiating teachers who were granted leave on loss of pay exceeding two months at a time before they complete their period of probation would need to be examined and their pay regularised, as such absence will have to be treated as break in service. A list of such cases may be

made out and shown for audit along with the service registers.

10. PARAGRAPH 21 OF THE AUDIT REPORT FOR 1944 - 45. (iii) Action still remained to be taken to note the correct dates of birth in all cases where only the year or year and month were known. Necessary action would need to be taken in the matter without further post-ponement.

(iv) The certificate regarding the satisfactory completion of probation was not recorded in any of the service registers. The omission should be supplied in all cases where confirmation is pending.

11. RECOGNITION OF SCHOOL NEWLY OPENED: RECORDS IN SUPPORT NOT AVAILABLE: RECORDS IN SUPPORT NOT AVAILABLE (a) COMPULSORY AREA: With reference to the introduction of compulsory education, 34 new elementary schools were opened in the district. The specific orders of the District Educational Officer according to these 34 schools, stated to have been obtained were not made available even though his orders fixing the strength of teachers for each school and equipment were shown. The connected papers according to recognition would need to be traced and produced.

(b) Noncompulsory area: The following two schools were newly opened during the year in the Nilakottai taluk Viruveli school from 1-6-45. Sankareddi kottai school from 1.8.45.

The expenditure in respect of each school was Rs. 36/8/- per mensem.

12. INCORRECT FIXATION OF PAY AND CONSEQUENTIAL EXCESS PAYMENT: One Zahara BIBI, a mistress in the board mahammadan girls school, Nattam was allowed the benefit of the preferential lower grade scale of Rs. 20-1/2-25, even though her continuous service was only from 25th September 1939 long after the issue of G.O. No. 1865 Rdn., dated 7th August 1938. Her pay should therefore have been fixed in the scale of Rs. 15-1/2-20. The fixation of her pay at Rs. 20 with effect from 1-1-19 5 in the scale of Rs. 20-25 was therefore irregular and the excess payment at Rs. 5/- per mensem from 1-1-45 to 28.2.46 aggregating Rs. 67/8/- would need recovery. Her pay should be fixed at Rs. 15 from 25th September 1939 in the scale of Rs. 15-1/2-20 and future increments regulated accordingly.

It has to be mentioned that even after the irregularity was pointed out in audit she was continued to be paid at Rs. 20/- till to-day and no steps were taken to regularise the payment with the result that the amount of excess payment only increased making the recovery difficult.

13. PAYMENT OF GRATUITY TO RETIRED TEACHERS: RECORDS IN SUPPORT OF PAYMENT NOT PRODUCED: The following teachers were paid gratuity for their service prior to the date of admission to the benefits of the provident fund. The

connected records such as their service books, the register of admissions to provident fund to check the date of admission to provident fund and other particulars required were not shown.

VOUCHER NO.

818/3-45. T.R. Subramania Iyer.
4027/12-45. Vyasa Rao.
4188/12-45. A. Jagappa.
5682/3-46. Muthukamachi Pillai.
5603/3-46. S. Abigail Devamani.
5704/3-46. Santhiparamal.

GRATUITY PAID.

50	0	0
75	0	0
105	0	0
63	0	0
37	6	0
80	0	0

14. ACQUITTANCES WANTING: In the course of a test check of the acquittances of the elementary school masters for the pay disbursed them for a selected month it was noticed that in many as 74 cases involving Rs. 869/14/- payees' acquittances were not made available for scrutiny. The details of the cases are given in the annual objection statement. The acquittances would need to be traced and shown early.

15. PAID VOUCHERS NOT PRODUCED FOR AUDIT: The following paid vouchers were not made available for audit. They would need to be traced without any more delay and produced.

VOUCHER NO.

434/5-45.
733 do.
885 do.
828 do.
657 do.
776 do.
777 do.
778 do.
782 do.
783
798
784

AMOUNT.

17	8	0
52	8	0
154	8	0
87	1	0
32	8	0
1	2	0
3	0	0
3	0	0
5	0	0
1	0	0
405	0	0
10	0	0

2419/9-45.

2728/9-45.

2848/9-45.

Voucher No. T.13

17

18

4031/12-45.

4030/12-45.

46	14	0
46	14	0
18	0	0
9	0	0
3	6	0
2	8	0
1	0	0
1	10	0
522	15	0

16. Service registers and leave accounts not produced for scrutiny. In as many as 229 cases service registers and leave accounts were not produced to check the correctness of the increments given and leave granted. Details of such cases are given in the annual objection statement.

17. ANNUAL VERIFICATION OF TOOLS AND PLANT: ELEMENTARY SCHOOLS: RETURNS NOT ON FILE AND ACTION NOT TAKEN Out of 88 elementary schools maintained by the district board, the annual returns of tools and plant for the year 1945-46

were not received in about 234 schools till the close of audit on 25-1-1947.

The details of the schools are given in the annual collection statement.

It was further noticed that even in the few cases where returns were received there were discrepancies in the number of articles as accounted for in the returns and as noted in the tools and plant registers maintained in the District Board Office. In some cases there were excesses and shortages which would only go to show that the account maintained in the District Board office was not quite correct and upto date. It is not apparent how a correct verification will be possible in these circumstances.

This chaotic state of affairs has been in existence from 1942-43 and in spite of the defect having been pointed out successively in the audit reports of every year, no tangible action has been taken in the matter so far. It has to be noted that delay in these matters will only complicate matters and responsibility for any loss could not be fixed at a distance of time.

18. REGISTER OF ADVANCES RECOVERABLE: DISCREPANCY BETWEEN THE ACCOUNT AND THE REGISTER: According to the annual account, the credit and debit under the advances were Rs. 7,810/2/- and Rs. 18,525/10/11 respectively while the corresponding figures as per the register of advances recoverable were Rs. 7,000/2/- and Rs. 18,595/10/11 respectively. The difference of Rs. 70 between the account and the register under both credits and debits was not reconciled.

19. GOVERNMENT SUBSIDY FOR PAYMENT OF TEACHERS' ALLOWANCE EXCESS OVER CLOSING BALANCE NOT REFUNDED: A Government subsidy of Rs. 1,80,730/- as detailed below was drawn during the year towards the payment of the dearness allowance to the elementary school masters.

G.O.No. 1590 dated 9th October 1945.	1,22,000
537, Edn., d. 11-7-1946.	58,730
	<u>1,80,730</u>

The subsidy drawn will be admissible only to the extent the elementary education account is not able to meet the expenditure from its balance. As the elementary education account closed on 31-3-1946 with a positive balance of Rs. 71,341/12/10 the Government subsidy drawn to the extent of the closing balance would need to be refunded to provincial funds.

20. Purchase of furniture-irregularities and interpolation in the agreement:

Furniture to the extent of Rs. 2,768/- was purchased from one P.S. Narayanaswami Asari of Gudalur. No tenders were called for as required by rule 203 A of the Local Boards Manual as amended by G.O.No. 4506 L.A., dated 20th October

dated 20th December 1940 and G.O. 171 L.A., dated 27th January 1944. No advertisement in any of the news papers was made as required by Rule 7(1)(a) of the rules for the invitation of tenders for the supply of goods etc. The failure to invite tenders before placing the order with this Narayanaswami Asari was not explained and would need to be condoned by Government.

(ii) The Contractor first executed an agreement on 15-7-1945 on an unstamped paper. Subsequently, a stamped agreement was executed on 11-12-1945 and both of them contained a clause in paragraph 3 that 10 per cent of the value of the articles may be deducted from the payment to be made to the contractor. In the last paragraph of the agreement it has been added in Tamil that the 10% of the amount withheld should be paid when making the final payment. This interpolation in the agreements has not been attested by anybody. If this condition was not an interpolation there should have been no necessity for any interpolation in the stamped agreement dated 11th December 1945 executed six months after the unstamped agreement dated 15th July 1945. The interpolation was inserted in a different ink altogether in both the agreements and would appear to have been inserted after the president and the party had signed the stamped agreement. The unauthorised interpolation would need to be investigated and suitable action taken on the persons responsible. The unauthorised interpolation resulted in an excess payment of Rs. 876/10/- and would need to be made good.

The rate offered by this Narayanaswami Asari was Rs. 36 per set consisting of one chair, one table and one blackboard with stand. But only 161 chairs 291, tables and 177 blackboards were purchased and they were paid at Rs. 6/- per chair, Rs. 14/- per table and Rs. 16 per blackboard with stand. It may be stated how the rate of Rs. 36 per set was split up into Rs. 6, 14 and 16 and on what basis. It is not also understood why 291 tables were purchased when the purchased were only 161 and the blackboards purchased were only 177. The connected papers showing the original requirements before placing the order may be shown to see whether only the required number were actually purchased.

(iv) An advance of Rs. 1,000/- was also paid to the contractor for the supply of the furniture. The payment of any advance to the contractor is not authorised. The irregularity would need to be condoned by Government.

21. COMPULSORY EDUCATION: GOVERNMENT SUBSIDY DRAWN IN EXCESS TO BE REFUNDED: Compulsory education was introduced from 15th August 1945 with reference to G.O.No. 1095, Edn., dated 19th July 1945 and 34 additional schools were opened in selected centres. A subsidy of Rs. 48,448/- was paid by Government as indicated below.

1. Subsidy for salaries, dearness allowance-house rent, contingencies construction of shed and equipment.	Rs.	27,219
2. Books and slates.		3,720
3. Midday meals.		50
		17,059
Total.	Rs.	48,448

Out of this sum of Rs. 48,448/- the following amounts were refunded.

Item (1) Memorandum - No. 33887/B2-1, dated 2nd July 1946	5,520
(2) 32298/B2-1, dated 24.6.46.	2,539
(3) 48411-B2-1/24.6.46.	7,028
	15,087

The net grant drawn was thus Rs. 33,361/-.

Item 1.	21,689
2.	1,181
3.	10,491
	33,361

The admissibility of the grant under each of the 3 items is explained below.

Item 1. A subsidy of Rs. 7,328/13/- for pay and Rs. 5,916/15/- per dearness allowance was claimed taking into account the pay of the teachers who were appointed in consequence of the opening of the new schools and provision of additional posts as approved by the District Educational Officer. The subsidy was claimed at Rs. 20 /- per teacher who was appointed in the place of teachers transferred to the compulsory area or direct appointment in the compulsory area itself. In this method, subsidy was not drawn when no substitutes were appointed in the place of incumbents transferred to work in the compulsory area. The correct procedure would have been to claim a subsidy of Rs. 20 per teacher per mansem taking into account the number of teachers who actually worked in the compulsory area without any reference to the substitutes in their places in the institutions where they worked prior to transfer.

In the method adopted by the district board, it so happened that one A. Subramania Iyer who was transferred to Sholavandan Adi Dravida school II shift, went on leave and did not join upto 28th February 1946 eventhough his substitute joined in the original school and subsidy of Rs. 89/7/- was claimed based on the substitute eventhough the teacher did not work in the compulsory area. The subsidy of Rs. 89/7/- is inadmissible. The total subsidy admissible under salaries and allowances of masters including dearness allowance will be Rs. 12,216/5/-.

A thatched shed was constructed at cumbar at a cost of Rs. 1,557 4/- No estimate was prepared in advance and got sanctioned. The work was however checked by the Engineering department who prepared an estimate with reference to the

actual construction according to which the value of the work was accepted. The sanction of the Board to the expenditure remained to be obtained.

The following articles of equipment were purchased.

148 sets of furniture at Rs. 36 per set	5,328	0	0
24 time pieces.	224	0	0
33 bells.	51	8	0
conveyance charges.	250	0	0

Subsidy was claimed on these items excluding Rs. 78/12/- being the cost of paint for the black boards in the compulsory area. Including this sum of Rs. 78/12/- which is an admissible item of expenditure, the subsidy due under equipment will work up to Rs. 5,982/4/-.

The expenditure incurred under house rent and contingencies amounted to Rs. 531/4/- and Rs. 451/2/- respectively and they were included in the subsidy claimed. The total subsidy admissible under item 1 is Rs. 21,688/5/- as detailed below against Rs. 21,689/- drawn. The excess of Rs. 10/13/- would need to be refunded to Government.

salaries and dearness allowance of masters	13,216	5	0
house rent.	531	4	0
contingencies.	451	2	0
construction of shed.	1,557	4	0
equipment.	5,952	4	0
	21,688	3	0

Item (2) Books were purchased for Rs. 1,180/9/- for use in the compulsory area against the subsidy of Rs. 1,181/- drawn. A sum of Rs. 7/8/- was incurred from the permanent advance out of Rs. 1,180/9/- which remained to be adjusted.

Item. (3) The registers required to be produced in G.O. No. 506 Rdn., dated 7th March 1946 such as the attendance register, stock account of provisions, cash book and register to record the monthly expenditure incurred in the supply of meals were not obtained and produced for audit. Based on the figures furnished by the respective president of the midday meals committees and compiled in the District Board office it was found that 116699 meals were supplied upto 31-3-46 at a cost of Rs. 11,704/4/4 The subsidy admissible however is:-

0/1/6 per meal subject to actuals whichever is less.
0/0/5 per meals for incidental expenses subject to actuals whichever is less.

The subsidy admissible for 116699 meals at 0/1/6 per meal works out to Rs. 10,340/8/6 But the actual charges incurred were only Rs. 9,025/1/10 which included Rs. 514/4/5 being the cost of leaves which should have been debited to incidental charges as per G.O. No. 1678 Rdn., dated 31-3-46. The subsidy thus actually admissible for meals alone was Rs. 8,503/13/7. Taking into account the cost of provisions on hand on 31-3-46 valued at Rs. 965/12/4 the actual expenditure and subsidy due will work upto Rs. 7,545/-/10.

As regards the incidental expenses, the expenditure incurred by the district board was Rs. 2,631/12/6 plus Rs. 514/4/3 ^{preventing} the cost of leaves and wrongly taken under meals charges. But the subsidy admissible at 3 pies per meal for 116,699 meals worked out to Rs. 1,823/6/9 only.

Thus against the subsidy of Rs. 19,481/- drawn the subsidy admissible is Rs. 8,368/7/7 (Rs. 7,545/-/10 plus Rs. 1,823/6/-). The excess of Rs. 11,112/8/5 would therefore need to be refunded to provincial funds.

Conclusion
In connection the subsidy drawn, the subsidy due and the excess refundable under all the items are given below.

Item	Drawn.	Due.	Excess.
Item 1.	21,699	21,699 3 0	10 13 0
2	1,161	1,160 9 0	0 7 0
3	10,481	8,368 7 7	1,112 8 5
	<u>33,361</u>	<u>32,237 3 7</u>	<u>1,123 12 5</u>

Excess subsidy refundable is Rs. 1,123/12/5 taking into account the cost of provisions of Rs. 963/12/0 on 1-4-46 which may be included for claiming subsidy in 1946-47.

22. SUPPLY OF MIDDAY MEALS: EXPENDITURE IN EXCESS OF PERMISSIBLE LIMITS:

For purposes of supplying midday meals, the maximum permissible expenditure is 0/1/6 per meal and 0/0/3 per meal for incidental expenses or the actual expenditure incurred under each category whichever is less. For 116,699 meals supplied in 1945-46 the expenditure incurred by the board was Rs. 3,023/1/10 ^{from} for which the cost of leaves amounting to Rs. 514/4/3 should be excluded and included in the incidental expenses. The actual expenditure under the cost of meals will thus be Rs. 2,508/13/7 which is less than the permissible cost of Rs. 10,940/8/6 at 0/1/6 per meal for 116,699 meals.

As regards incidental expenses the permissible limit at 0/0/3 per meal for 116,699 meals is Rs. 1,823/6/9 against an expenditure of Rs. 3,163/-/9 actually incurred including the cost of leaves 514/14/3. This sum included Rs. 190/15/6 being the wages of the clerical establishment for the purpose, whose appointment has been specifically prohibited in G.O. 924 Bdn., dated 2-5-46. The excess expenditure of Rs. 1,372/10/- would need recovery unless sanction of Government ratifying the same is obtained.

23. ADVANCE FOR MIDDAY MEALS: PENDING ADJUSTMENT: A sum of Rs. 13,607/- was advanced during 1945-46 to the midday meals committee to incur the necessary expenditure in connection with the supply of midday meals. Only a sum of Rs. 3,783/14/9 was adjusted before 31-3-46. Further adjustments to the extent of Rs. 6,684/-/4

of audit on 25-1-1947.

24. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT: SANCTION OF GOVERNMENT NOT OBTAINED. The total expenditure under both ordinary and capital was Rs. 9,55,514/6/11 while the budget appropriation was Rs. 8,13,630/-.

The expenditure exceeded the allotment under all heads of account. The sanction of the Director of Public Instruction for the reappropriation of funds from one head to another and that of the Government for the excess expenditure over the budget provision were not obtained - vide G.O. 139 Bdn., dated 29.1.1942.

25. Result of audit: The general result of audit may be considered fairly satisfactory.

26. Receipts and charges: The receipts and charges of the year were Rs. 10,13,543/13/9 and Rs. 95,5514/6/11 respectively.

27. Objections pending settlement: 283 items of objections involving Rs. 1,84,77/6/- as detailed below were pending settlement at the close of audit.

Year.	Items.	Amount.
1943-44.	2	-
1944-45.	41	5,867 15 0
1945-46.	240	14,609 7 0
	---	---
	283	18,477 6 0

S. RANGASWAMI AYYAR,
Assistant Examiner of Local Fund Accounts,
southern circle: Trichinopoly.

Forwarded to the president, District Board, Madura in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of Local Fund Accounts, Madura with your reply in triplicate duly approved by the ~~municipal council~~ for submission to Government.

/True copy/

Examiner's office, Madras-10

Mvl. 17.2.47.

N. Balasubramanian
SUPERINTENDENT.

Es
15.2.47.

Annual Account of the receipts and charges of the Elementary Education Fund of the Madura District Board for the year 1945-46.

Debits.	Total of each detailed head.	Budget estimate.
B. ELEMENTARY EDUCATION ACCOUNT-contd.		
Expenditure-Ordinary.		
1. Staff-		
Salaries and allowances	2030 0 0	
District Board Educational Officer Dearness Allowance	387 0 0	2,700
Contribution for pension and leave allowance	569 12 0	160
Travelling allowance and Contingencies	318 6 0	200
Masters-	476845 15 0	491540
	337947 10 0	207900
Clerks and Servants	11642 6 0	13900
	4680 15 0	
2 Contribution to Provident Fund	25877 13 0	25500
Travelling allowance	1883 9 0	2500
2 Contingencies mid-day meals		
	3783 14 9	20,460
House rent	21286 7 0	19,500
Other items	21548 6 6	
Equipment- Furniture and Apparatus	267 13 0	1,000
Library books and maps	168 0 0	1,000
4. Repairs to buildings	2,338 14 0	10,000
	890 3 0	
Manual Training		
6. Interest on and repayment of debt.	4448 14 0	5670
Dearness Allowances	882 4 0	3100
8. Advance recoverable	18525 10 11	
Total	937373 13 2	805130
Expenditure-Capital	2,1364 6	5,000
1. Lands and buildings	2,1988 12 0	
2. Equipment-		5,000
(1) Furniture and apparatus	11474 1 0	1,000
(2) Library books and maps	1173 1 0	2,500
(3) Investments made Manual Training	1940 5 9	13,500
Total	17940 9 9	
Total Expenditure-Ordinary and Capital	955314 6 11	818630
Total closing balance	71341 12 10	148110
Grand total	1026656 3 9	966740
opening balance		

District Inspector of Local Fund Accounts, Madras

Annual Account of the receipts and charges of the Elementary Education Fund of the Madura District Board for the year 1945--46.

SUBSIDIARY ACCOUNTS.	Total of each detailed head.			Budget-Estimate.
	Rs. A. P.			Rs.
B. ELEMENTARY EDUCATION ACCOUNT.				
Receipts--Ordinary.				
Opening balance:-	13112	6	0	- 790
(1) Education Tax				
Current	308912	0	0	300550
(6) Other receipts	2906	4	9	2000
(7) Government grants:- for Dearness Allowance	177780	0	0	122000
Government Compulsory education	48448	0	0	55010
(i) under Sec. 31 of the Elementary Education Act.				16230
Current	95457	11	0	96550
(11) Under proviso to Section 37 of the Elementary Edu- cation Act.	222561	0	0	222560
(8)				
(b) For other purposes	149410	12	0	148240
(10) Advances recovered	7810	2	0	3100
Deduct-Amount transferred to capital	17582	9	9	13500
Total ...	995603	4	0	952740
2. Endowment and contributions	125	0	0	
3. Sale proceeds Books Budget and accounts.	233	0	0	
6. Add-Amount transferred from ordinary.	17582	9	9	13500
Total ...	17940	9	9	13500
Total, Ordinary and Capital	1013543	13	9	966240
Grand total, including opening balance	1026656	3	9	966740

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Audit report on the Elementary Education Fund Accounts of the Madura District Board for the year 1945-46

Objection

replies

4) Paragraph 5 of the audit report for 1944-45 - Paragraph 11 of the audit report for 1943-44. Tools and plant registers. Verification pending. This work has not yet been completed in the case of several schools. The objection has been pending from 1942-43 onwards and no serious action has been taken to set them right. It may be noted that the question of fixing responsibility will be very difficult in all cases of discrepancies and losses as time lapses.

9) Paragraph 17 of the audit report for 1944-45 - No action was taken on the audit objection. The cases of all the officiating teachers who were granted leave on loss of pay exceeding two months at a time before they completed their period of probation would need to be examined and their pay regularised, as such absence will have to be treated as break in service. A list of such cases may be made out and shown for audit along with the service registers.

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The work is in progress and is hoped to be completed soon.

Hitherto only teachers who had been confirmed were given increments after two years of duty from the date of confirmation. Hence this does not affect the position in any way.

The actual date of birth of teachers has since been entered in the service registers.

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(b) Non-compulsory area - The following two schools were newly opened during the year in the Nilacottai Taluk, Vellaveedu school from 1-6-45 - Sankarreddicottai school from 1-8-45. The expenditure in respect of each school was Rs. 36-8-0 per mensem.

12) Incorrect fixation of pay and consequential excess payment - One Zahara Bibi a mistress in the Board Muhammadan Girls School, Nathan, Nathan was allowed the benefit of the preferential lower grade scale of Rs. 20-1/2-25 even though her continuous service was only from 25th September 1939 long after the issue of G.O.No. 1665 Edn. dated 7th August 1936. Her pay should therefore have been fixed in the scale of Rs. 15-1/2-20. The fixation of her pay at Rs. 20 with effect from 1-1-45 to 22-2-46 in the scale of Rs 20-25 was therefore irregular and the excess

The certificates regarding the satisfactory completion of probation has since been recorded in the service registers of teachers who are to be confirmed..

11 (a) & (b) The relevant records will be produced during local audit.

payment at rs 5/- p.m. from 1-1-45 to 2-2-46 aggregating rs. 67-8-0 would need recovery. Her pay should be fixed at rs. 15 from 25th September 1939 in the scale of rs. 15-1/2-20 and future increments regulated accordingly.

It has to be mentioned that even after the irregularity was pointed out in audit she was continued to be paid at rs. 20/- till to-day and no steps were taken to regularise the payment with the result that the amount of excess payment only increased making the recovery difficult.

13) Payment of gratuity to retired teachers-records in support of payment not produced - The following teachers were paid gratuity for their service prior to the date of admission to the benefits of the provident fund. The connected records such as their service books, the register of admissions to provident fund to check the date of admission to Provident fund and other particulars required were not shown.

Vr. No.	Name.	Gratuity paid
818/5-45	T.P. Subramania Iyer	50 0 0
4027/12-45	Vyasa Rao	75 0 0
4188/12-45	A. Yagappan	105 0 0
5682/3-46	Muthukamatchipillai	63 0 0
5683/3-46	S. Abigal Devamani	87 8 0
5704/3-46	Santhipermal	60 0 0

14) Acquittances wanting-In the course of a test check of the acquittances of the elementary school masters for the pay disbursed to them for a selected month it was noticed that in as many as 74

Zahara Bibi, Assistant Board Muslim Girls School, Natham is being paid rs. 15/- per mensem from 1-9-46. The excess sum of rs. 99-6-0 paid to her from 5-1-45 to 31-8-46 has been ordered to be recovered in 20 monthly instalments in this office D.Dis. 13551/45 dated 28-2-47. The recovery is being made from April 1947.

The service registers and relevant records will be shown during local audit.

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was purchased from one P.S. Narayanaswami Asari of Gudalur. No tenders were called for as required by rule 203 A of the Local Boards Manual as amended by G.O. No. 4306 L.A. dated 20th December 1940 and G.O. 171 L.A. dated 27th January 44. No advertisement in any of the news papers was made as required by rule 7(i)(a) of the rules for the invitation of tenders for the supply of goods etc. The failure to invite tenders before placing the order with the Narayanaswami Asari was not explained and would need to be condemned by Government.

(ii) The Contractor first executed an agreement on 15-7-45 on an unstamped paper. Subsequently, a stamped agreement was executed on 11-12-45 and both of them contained a clause in paragraph 3 that 10 per cent of the value of the articles may be deducted from the payment to be made to the contractor. In the last paragraph of the agreement it has been added in Tamil that the 10% of the amount withheld should be paid when making the final payment. This interpolation in the agreements has not been attested by anybody. If this condition was not an interpolation there should have been no necessity for any interpolation in the stamped agreement dated 11th December 1945 executed 6 months after the unstamped agreement dated 15th July 1945. The interpolation was inserted in a different ink altogether in both the agreements and would appear to have been inserted after the president and the party had signed the stamped agreement. The unauthorised interpolation would need to be investigated and suitable action taken on the person responsible. The unauthorised interpolation resulted in an excess payment of Rs. 876-10-0 and would need to be made good.

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The rate offered by this Narayanaswami Asari was rs. 36/- per cent constituting one chair, one table and one black-board with stand. But only 161 chairs, 291 tables and 177 blackboards were purchased and they were paid at rs. 6/- per chair, rs. 14 per table and rs. 16 per blackboard with stand. It may be stated how the rate of rs. 36 per cent was split up into rs. 6, 14 and 16 and on what basis. It is not also understood why 291 tables were purchased when the purchased were only 161 and the blackboards purchased were only 177. The connected papers showing the original requirements before placing the order may be shown to see whether only the required number were actually purchased.

(iv) An advance of rs. 1000/- was also paid to the contractor for the supply of the furniture. The payment of any advance to the contractor is not authorized. The irregularity would need to be condoned by Government.

Government have been addressed in the matter.

*action is being taken
separately in C. No.
71/27-47-Cl.*

21) Compulsory Education-Government subsidy drawn in excess to be refunded-Compulsory education was introduced from 15th August 45 with reference to G.O.No. 1095 Edn. dated 19th July 1945 and 34 additional schools were opened in selected centres. A subsidy of rs. 48,448/- was paid by Government as indicated below.

1. Subsidy for salaries, dearness allowance, house rent, contingencies construction of shed 27,219
2. Books and salaries 3,720
3. Midday meals 17,509

Total 48,448

Out of this sum of rs. 48448 the following amounts were refunded.

Item 1 Memorandum 33987 /B.2-1 dated 2nd July 1946	5520
2 32298/B.2-1 dated 24-6-46	2539
3 48411-B.2/1 27-7-46	7028
Total	15087

The net grant drawn was thus rs. 33,361/-

Item	1	21,629
	2	1,181
	3	10,481

		33,361

The admissibility of the grant under each of the 3 items is explained below.

Item 1. A subsidy of rs. 7388-13-0 for pay and rs. 5916-15-0 per dearness allowance was claimed taking into account the pay of the teachers who were appointed in consequence of the opening of the new schools and provision of additional posts as approved by the District Educational Officer. The subsidy was claimed at rs. 20/- per teacher who was appointed in the place of teachers transferred to the compulsory area or direct appointment in the compulsory area itself. In this method subsidy was not drawn when no substitutes were appointed in the place of incumbents transferred to work in the compulsory area. The correct procedure would have been to claim a subsidy of rs. 20 per teacher per mensem taking into account the number of teachers who actually worked in the compulsory area without any reference to substitutes in their places in the institutions where they worked prior to transfer.

In the method adopted by the district board it so happened that one A. Subramania Iyer who was transferred to Sholavandan Adi Dravida school II shift went on leave and did not join upto 23th February 1946 eventhough his substitute joined in the school and subsidy of rs. 89-7-0 was claimed based on the substitute eventhough the teacher did not work in the compulsory area. The subsidy of rs. 89-7-0 is inadmissible. The total subsidy admissible under salaries and allowances of masters including dearness allowance will be rs. 13,216-5-0

A thatched shed was constructed at Cumbum at a cost of rs. 1,557-4-0 No estimate was prepared in advance and got sanctioned. The work was however checked by the Engineering Department who prepared an estimate with reference to the actual construction according to which the value of the work was accepted. The sanction of the board to the expendi

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ture remained to be obtained.

The following articles of equipment were purchased.

148 sets of furniture at rs.56 per set	5328	0	0
24 time pieces	224	0	0
33 bells	51	8	0
	250	0	0

Conveyance charges

Subsidy was claimed on these items excluding rs. 78-12-0 being the cost of paint for the black boards in the compulsory area. Including the sum of rs. 78-12-0 which is an admissible item of expenditure, the subsidy due under equipment will work upto rs. 5932-4-0.

The expenditure incurred under house rent and contingencies amounted to rs.531-4-0 and rs.451-7-0 respectively and they were included in the subsidy claimed. The total subsidy admissible under item 1 is rs. 21,688-3-0 as detailed below against rs. 21,699 drawn. The excess of rs. 10-15-0 would need to be refunded to Government.

Salaries and dearness allowance of masters	13,216	5	0
House rent	531	4	0
Contingencies	451	2	0
Construction of shed	1,557	4	0
Equipment	5,932	4	0

	21,668	3	0

Item 2 - Books were purchased for rs.1,180-9-0 for use in the compulsory area against the subsidy of rs. 1181/- drawn. A sum of rs. 7-8-0 was incurred from the permanent advance out of rs. 1,180-9-0 which remained to be adjusted.

Item 3 - The registers required to be produced in G.O.No. 506 Edn. dated 7th March 1946 such as the attendance register, stock account of provisions cash book and register to record the monthly expenditure incurred in the supply of meals were not obtained and produced for audit. Based on the figures furnished by the respective president of midday meals committees and compiled in the District Board Office it was found that 116699 meals were supplied upto 31-3-1946 at a cost of rs.11704-4-4. The subsidy admissible however is -

The excess subsidy of rs.89-7-0 drawn for the substitute of the teacher A. Subramania Iyer has been included in the sum of rs. 975/- refunded to Government as per Government Memo No.48411-B.2./46-47 Edn. dated 1-5-47

The sum of rs. 1557-4-0 spent for the construction of a shed at Cumbum has been sanctioned in D.B.P. No. 284 dated 20-3-47.

The excess of rs.10-13-0 rounded off to rs.11/- is included in the sum of rs. 975 refunded to Government as per Government Memo quoted above.

The amount spent from the permanent advance has been adjusted during 1946-47.

0-1-6 per meal subject to actuals whichever is less.

0-0-3 per meals for incidental expenses subject to actuals whichever is less.

The subsidy admissible for 111699 meals at 0-1-6 per meal works out to rs. 10,940-8-6

But the actual charges incurred were only 9023-1-10 which included rs. 4 514-4-3 being the cost of leaves which should have been debited to incidental charges as per G.O. No. 1876 Edn. dated 31-3-46. The subsidy thus actually admissible for meals alone was rs. 6508-13-7

Taking into account the cost of provisions on hand on 31-3-46 valued at rs. 963-12-9 the actual expenditure and subsidy due will work upto rs. 7545-0-10.

As regards the incidental expenses, the expenditure incurred by the district board was rs. 2681-12-6 plus rs. 514-4-3 representing the cost of leaves and wrongly taken under meals charges. But the subsidy admissible at 3 pies per meal for rs. 116699 meals worked out to rs. 1823-6-9 only.

Thus against the subsidy of rs. 10481 drawn the subsidy admissible is rs. 9368-7-7 (rs. 7545-0-10 plus rs. 1823-6-9). The excess of rs. 1112-8-5 would therefore need to be refunded to provincial funds.

In conclusion the subsidy drawn, the subsidy due and the excess refundable under all the items are given below.

Item,	Drawn	Due	Excess
Item 1	21,699	21,688 3 0	10 13 0
2	1,181	1,180 9 0	0 7 0
3	10,481	9,368 7 7	1,112 8 5
	33,361	21,237 3 7	1,123 12 5

Excess subsidy refundable is rs. 1123-12-5 taking into account the cost of provisions of rs. 963-12-9 which may be included for claiming subsidy in 46-47.

22. Supply of midday meals-expenditure in excess of permissible limits - For purposes of supplying midday meals, the maximum permissible expenditure

A sum of rs. 7575-0-10 has been admitted in P.O. No. 577-B.1/47 dated 12-3-47 of the Director of Public Instruction, Madras towards cost of meals; and the value of unconsumed food stuff on 1-4-46 viz. rs. 963-12-9 (rounded off to rs. 964/-) is included in the sum of rs. 975 refunded to Govt. as per Government Memo quoted above. The Director of Public Instruction, Madras has in his P.O. No. 577-B.1/47 dated 12-3-47 recommended a recovery of rs. 975 only towards the excess subsidies paid to the Madras District Board for compulsory elementary education scheme and for the supply of midday meals during 45-46 as against the recovery of a sum of rs. 1123-12-5 pointed out in audit and the sum of rs. 975/- has been remitted to the credit of the provincial funds.

is 8-1-6 per meal and 0-0-6 per meal for incidental expenses or the actual expenditure incurred under each category whichever is less. For 116699 meals supplied in 45-46 the expenditure incurred by the board was rs.9023-1-10 from which the cost of leaves amounting to rs. 514-4-3 should be excluded and included in the incidental expenses. The actual expenditure under the cost of meals will thus be rs. 8508-13-7 which is less than the permissible cost of rs.10940-8-6 at 0-1-6 per meal for 116699 meals.

As regards incidental expenses the permissible limit at 0-0-3 per meal for 116699 meals is rs.1823-6-9 against an expenditure of rs.3169-0-9 actually incurred including the cost of leaves 514-14-3. This sum includes rs. 190-13-8 being the wages of the clerical establishment for the purpose, whose appointment has been specifically prohibited in G.O. 924 Edn dated 2-5-46. The excess expenditure of rs.1372-10-0 would need recovery unless sanction of Government ratifying the same is obtained.

23. Advance for midday meals-pending adjustment A sum of rs.13607 was advanced during 45-46 to the midday meals committee to incur the necessary expenditure in connection with the supply of midday meals. Only a sum of rs. 3783-14-9 was adjusted before 31-3-46. Further adjusted to the extent of rs.6684-0-4 were made in June and July 46 leaving the balance unadjusted till the close of audit on 28-1-47.

24. Expenditure in excess of budget allotment Sanction of Government not obtained. The total expenditure under both ordinary and capital was rs. 9,55,314-6-11 while the budget appropriation was rs. 8,18,630. The expenditure exceeded the allotment under all heads of account. The sanction of the Director of Public Instruction for the re-appropriation of funds from

The actual expenditure incurred by the board for the cost of meals was rs.9052-1-10. The cost of leaves viz. rs.514-14-3 included in the above amount has been disallowed by the Director of Public Instruction, Madras in his reference quoted above and a sum of rs.7575-0-10 only was admitted under the above item after disallowing a sum of rs.963-12-9 being the value of unconsumed food stuff on 1-4-46.

As regards incidental charges a sum of rs.3196-0-11 was spent by the board. The Government in their Memo No.43411-B.2.1 Edn. dated 28-8-46 have admitted only a sum of rs.1942/- and the excess expenditure was included in the sum of rs.7028/- refunded to Government as per Government Memo No. 43411-B.2.-1 Edn. dated 28-8-46.

The balance unadjusted till the close of audit on 25-1-47 has been adjusted during 1946-47.

one had to another and that of the Government
for the excess expenditure over the budget
provision were not obtained-Vide G.O. 139 Edn.
dated 29-1-1942.

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Action is being taken to obtain
the sanction of the Director of
Public Instruction and the Govern-
ment for the re-appropriation
of funds and the excess expendi-
ture incurred. Their sanction
will be communicated on receipt.

M. Thangaraj
26.8.42

COLLECTOR & SPECIAL OFFICER,
District Board, Madurai.

27/8

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Proceedings of the Collector & Spl. Officer, District Board, Madura.
No. 3. Dated 24-8-47. 27.

To approve the replies to the Audit Report on the
Elementary Education Fund Accounts of the Madura District Board for
the year 1945-46.

Resolution: APPROVED.

Sd.K. Rama Varma Raja,
Collector & Spl. Officer,
District Board, Madura.

(True Copy)

[Signature]
21/8/47
For Collector and Special
Officer, Madura D.O. Bd.

[Signature]
19/9

L.F. 5722

17.11.47

Examiner's Office.

Sub:- Audit Report- 1945-46- Elementary Education
Fund- Madura District Board - Replies.

Forwarded to the Secretary to Government, Education
and P.H. Department with copies of the replies of pp 13-25
of the Special Officer and resolution of the
district board. P 27 ante.

Para 14 of the audit report:- Payees' acquittances
detailed in items 31, 32, 70, 91, 157, 72, 73, 74, 75 and 163
have not been produced. P 3 ante.

91181 Para 27 of the audit report:- The annual objection
statement-elementary education funds for 45-46
issued in L.F. 1658, dated 13-2-47- is pending return
with replies. P 9 ante.

J K Simon
Assistant Examiner of L.F. Accts.

C. No 91181/47

PP 1-29 cb

DLB
al

PP 349 cb 2.

Audit Report - 1945-46 - E. E. Fund -
Madura Dt. Bd. - Recorded.
From the Examiner L. F. No. 5722

dy 17-11-47.

Edu. dy. 9-1-48

Order
Ms.

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Recorded.

Paragraphs 14 and 27 of the audit report:
Aequitances waiting & objections pending settlement.

A copy of the further remarks
of the Examiner is forwarded to the S.O.
Madura Dt. Bd for necessary action.

To
The S.O. Madura Dt. Bd. *10-1-48*

With copy of P. 29. cb *3-1-48*

" Examiner of L. F. Accounts *6/1/48*

" D. P. G. (with a copy of *✓*
the report.)

DM
8/1/48

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