

Education and Public Health

(1949) Department.

Ms. SERIES.

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(16)

[Despatch Abstract.]

Audit Report-Elementary Education Fund Accounts-1946-47-Tanjore District Board-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 TANJORE DISTRICT BOARD, TANJORE DISTRICT, FOR THE YEAR 1946-47.

23783

Name of Auditor.

Sri A.V. Sabesa Iyer,
District Inspector of Local Fund Accounts.

Time taken for audit.

From 13-11-1947 to 2-3-1948.

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The office of President, District Board, was held by
Sri V. Nadimuthu Pillai, M.L.A. from 1-4-46 to 31-10-46;

Khan Bahadur Muhammad Ismail, Collector and Special Officer
from 1-11-46 to 26-1-47.

J.R. Bett, Esq., I.C.S., Collector and Special Officer
from 27-1-47 to 1-3-47.

Melangan
H.C.M. Melangan, Esq., Collector and Special Officer
from 2-3-47 to 31-3-47.

2. The receipts and charges of the Fund during the year are shown in the annual account appended together with the opening and closing balances. The opening balance in the ~~the~~ cash book is in agreement with the closing balance of the previous year. The closing balance in the cash book, viz., Rs. 1,66,925-0-4 agrees with the balance in the account for March 1947. The sum total of the closing balances according to the cash books relating to the General and Elementary Education funds, is in agreement with the balance in the Treasury Pass book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. The more important irregularities are noted below. Irregularities of a minor nature have been detailed in objections statements which should be read as part of this report.

4. Pending objections of previous years.

(i) Eighty four objections relating to the year 1944-45 involving a sum of Rs. 879-14-3 are still pending clearance. As these objections are over two years old, special and effective steps would need to be taken for their final clearance and the action taken indicated in the reply to the report.

(ii) Para 15 of the A.R. for 1944-45.

Para 4 (ii) of the A.R. for 1945-46. Repairs to buildings not belonging to the Board.

*Reply on
p. 17
infra*

A sum of Rs. 604-10-0 is still pending adjustment. The action taken in this regard may be expedited and the result reported to this department early.

(iii) Para 7 of the A.R. 1945-46. Conservancy Fund not opened.

Since the year 1945-46 closed with a balance of Rs. 1,14,058-4-8 the amount drawn from Provincial Funds to the extent of the closing balance, should now be debited to the Elementary Education fund and credited to the village roads and conservancy fund or the sanction of Government should be obtained to waive the refund pointed out in audit.

(iv) Para 9 of the A.R. 1945-46. Vouchers wanting.

Eighteen vouchers involving Rs. 10709-14-0 still remained to be produced for audit in spite of the fact that their non-production was brought to the notice of the District Board Educational Officer, Tanjore on 26-2-48. The vouchers still to be produced for audit are detailed in Annexure "A" to this Report.

(v) Para 12 (b) of the A.R. 1945-46.

The defects pointed out in the Establishment Audit register still remained to be unremedied.

The action taken to rectify the objects pointed out may be reported.

5. Expenditure in excess of budget allotment.

During the year under review, expenditure was incurred in excess of budget provision under the heads noted below. The sanction of the District Board is necessary for reappropriation of funds since, the total expenditure under I (i) - Salaries and allowances did not exceed the total budget provision. This may now be got.

	Budget.	Actual Expenditure.
Dist. Board Education Officer.	Rs. 2,350	Rs. Ps. As. 3,542-13-0
Clerks & Servants.	15,420	16,591- 4-0

6. Contribution from General Fund not paid in full.

According to G.O.No. 848.Edu., dated 22-4-1946, reviewing the budget of the Elementary Education fund for the year

1946-47, as modified by Government in their Memorandum No. 66632-13-2-8 Education, dated 17-12-48, the District Board, had to pay a contribution of Rs. 1,95,000/- plus 2.5 lakhs from General funds to Ely. Education fund. But a sum of Rs. 2.5 lakhs alone was actually credited to the Ely. Education fund account during the year. The balance of Rs. 1,95,000/- still remained to be adjusted from the General funds. The specific sanction or approval of Government for not paying the full quota contribution fixed by Government, was not however pointed out.

7. Conservancy fund not opened.

In para 5 of G.O.No. Ms.848, Edu., dated 22-4-46, while passing the Budget for Ely. Education fund for the year 1946-47, the Government permitted the District Board to credit to Ely. Education fund an amount equal to the anticipated deficit from the arrear toll compensation grant. A sum of Rs. 2,91,350/- was so credited to Elementary Education fund. But the actual closing balance under Ely. Education fund for the year 1946-47 was Rs. 1,66,925-0-4.

Hence this amount would need to be transferred from the Ely. Education fund account to the credit of general fund for Conservancy Fund and village road expenditure, according to G.O.No. Ms. 892, L.A., dated 11-5-46. Out of this, an amount of Rs. 1,14,058-4-8 is to be transferred from the Ely. Education fund on account of such credit from arrear toll compensation grant for the year 1945-46 (vide objection raised in paragraph 7 of the A.R. for the year 1945-46). Therefore, the balance of Rs. 52,866-11-8 remaining to the credit of Ely. Education fund is still to be transferred on account of the year 1946-47 from Ely. Education fund to General Fund (for Conservancy Fund Rs. 9000/- and the balance for village roads) as per the Government order No. 892, L.A., Dept., dated 11-5-46.

8. Expenditure on provision of Mid-day Meals - Defects.

(1) In his letter R.C. B-5-37933/47 dated 19-2-48, the Special Officer, District Board, Tanjore, has addressed the Government for subsidy towards expenditure incurred on midday meals on a sum of Rs. 1,26,823-7-7 spent in 1946-47. This amount includes expenditure adjusted in 1947-48 as well as the expenditure of Rs. 1,00,180-12-0 incurred in 1946-47.

As stated in paragraph 16 below the register of Advances does not contain details of adjustment. There was also no separate account or



register showing the amount adjusted in this regard in 1946-47 to verify their correction²⁵⁵. For adjustment vouchers the stock accounts etc were not produced for check in audit. (Vide objection on Vrs. No. 388, 389 of March 1947 (vide items 79 and 80 of A.O.S. 1946-47)

A separate account may be worked out and produced for audit ~~check~~ check.

(ii) The amount advanced to the president of midday meals committees were not sanctioned by the Board (vide item 77 of A.O.S. 1946-47)

(iii) Sub-vouchers in support of expenditure were also not made available for check. (vide items 79 & 80 of A.O.S. 1946-47)

(iv) Out of forty-five centres of midday meals committees, twenty one centres have still to produce and furnish vouchers and account for check and verification to the District Board, Tanjore (vide details in ^{item} A.O.S. No. 83 of A.O.S. 1946-47).

(v) The stock accounts of provisions for the expenditure incurred on midday meals were not kept in some centres (vide details given in ^{item} A.O.S. Nos. 81 & 82 of A.O.S. 1946-47)

9. Sanction for teachers' posts - wanting.

Competent sanction is wanting in a large number of cases to the additional teachers employed in Board's Schools in excess of the sanctioned strength (vide details of objections raised in items of 6, 10, 14, 16, 17, 19, 21, 22, 24, 25, 33, 34, 36, 37, 50, of A.O.S. for 1946-47 and in items 33, 371, 375, 386, 399 (3) of objection statement for 1st half ^{of} 1946-47)

The requisite sanction may now be obtained and shown.

10. Vouchers not produced for audit.

During the audit of the accounts of 1946-47, a large number of vouchers of June 1946, August 1946 and March 1947 were not produced. Details are given in Annexure 'B'. The aggregate amount involved is Rs. 4412-13-0.

It is not clear how so many vouchers were not available. The matter is a serious one and ^{requires} investigation of the system giving rise to the irregularity.

11. Acquittances wanting.

A test check of the acquittances in respect of payments made in the months of June 1946 and August 1946 and March 1947 revealed that in a very large number of cases acquittances still remained to be

produced (vide details in items 27, 30, 31, 43, 52, 64, 65, 73, 74, 76, 88, 91, 92, 98, 99, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 122, and 134 of A.O.S. 1946-47). (vide items 2, 69, 74, 120, 123, 124, 126, 142, 193, 205, 245, 362, 388, 398, 407, 428, 438, 443, 444, 599 and 600 of O.S. for 1946-47 1st half.)

It is not clear how the pay bills of ~~subsequent~~ subsequent months were passed without obtaining acquittances in these cases. The total amount involved is Rs. 9,461-12-0.

12. Excess payment.

A sum of Rs. 24/- was paid in excess to the Head-Master Sri B. Vaitheswami, employed in the Board Muhamedan boys school, Avanam, Pattukottai taluk. He was placed under suspension from 22-12-45 to 21-3-46 and was restored to duty on 22-3-46. The pay of the headmaster was reduced by Rs. 1/- for 1 year from 1-4-46 as a specific punishment in proceedings R.C.No. 20469/45 dated 31-3-46 of the President, District Board, Tanjore. He was paid at Rs. 23/- from 1-4-46 to 31-3-47 as pay instead of at Rs. 21/- per mensem as per rules. The excess amount drawn by him for 1 year from 1-4-46 viz., Rs. 24/- ^{would} ~~will~~ therefore need to be recovered. Vide details in item No. 4 of the A.O.S. 1946-47.

13. Sanction for the investigation and payment of arrear claims - not obtained.

The approval or the sanction of the Director of Public Instructions, Madras for the investigation and payment of the arrear claims of more than one year old was wanting in a large number of cases. Details have been furnished in items 70, & 209 of A.O.S. for 1946-47 and in items 15, 23, 30, 31, 37, 38, 104, 106, 303 and 409 of objection statement 1st half for 1946-47. It is not clear how arrear claims of more than one year old were passed and paid without ~~the~~ competent sanction.

14. Adjustment of cost of staff working in the Ely. Education Funds section. - Defects.

Voucher No. 330/3-47, Rs. 11294/- adjustment of contribution to the general funds of the District Board from the Ely. Education Fund on account of the cost of staff working in Elementary Education Fund section.

(1) According to G.O. No. 385, Edn., dated 13-3-45, contribution for leave salary is to be paid at 12 1/2 percent of the average pay in case of

employees under the Fundamental Rules and at 11% for persons under Madras Leave Rules. No such distinction was made. Contribution was ~~not~~ adjusted for all, as if under Fundamental Rules. The correct procedure is to be followed in future.

(ii) Under clause (vi) of the above G.O.No. 385,Edn., dated 13-3-45 contribution for Provident fund bonus during leave is to be adjusted at $8\frac{1}{3}$ percent of the Provident Fund bonus paid under clause (v) of the same G.O. But no such payment was made. The amount due in this regard is Rs. 29-15-0 as shown below.

			Provident fund bonus.
i. 11 clerks,	12 months		Rs. 2-9-4 per mensem.
ii. 1 "	3 "		2-9-4 "
iii. 2 "	2 "		2-9-4 "

1/12th of this, works to Rs. 29-15-0. This should now be credited to general fund from Ely. Education fund.

iii. Attender: Contribution for leave salary was not paid, on account of the post for leave salary. It was explained that the present incumbent is an officiating hand and no adjustment was made since he cannot draw any leave salary. This contention is not correct, since the adjustment is in respect of the post and not of the particular individual. In future, this also may be adjusted in addition to pay and dearness allowance.

15. Defects in the maintenance of registers.

(i) Defects in the maintenance of Cash Book and preparation of vouchers.

While auditing the expenditure relating to midday meals on account of Compulsory Elementary Education, the following defects were noticed in the vouchers.

Adjustment voucher for Rs. 293-11-8 of July 1947. On this voucher, cash paid was Rs. 65-10-0 and the balance was adjusted by debit to midday meals and credit to Advances.

The voucher No. is 96. But the voucher is not entered in the cash book. ~~voucher;~~ the amount debited in the cash book is Rs. 65-10-0 alone, instead of the full amount of Rs. 293-11-8 with a contra credit entry for Rs. 228-1-8. In the posting register also, the debit was only for Rs. 65-10-0. The debit to service head and credit to advances for Rs. 228-1-8 was not exhibited in the postings register. Similarly voucher No. 21/7-47 was passed for Rs. 53-13-0 in cash and

Rs. 23-6-0 by adjustment by debit to compulsory Education and credit to advances. The cash book shows Rs. 60-9-0 as the amount paid on voucher 21; Rs. 60-9-0 is the amount paid on voucher 21, viz., (Rs. 53-13-0) plus Rs. 6-12-0 paid on the next voucher for which there is no voucher number. It is now marked as voucher 21(A)/July 1947 in audit pencil, being a contingent voucher for Rs. 6-12-0. In the posting register also, the amount for voucher number 21 is entered as Rs. 60-9-0. The amount adjusted is not exhibited in the cash book on both sides. The fact that the postings register records the ~~cash~~ paid on the voucher, instead of the aggregate amount (cash ~~and~~ adjustment) goes to prove that the entries in the postings register were made, not with reference to the voucher, (as it should have been). ~~It may also be stated as to how the entries in the postings register were not made for the full amount of the voucher.~~

(ii) Register of Miscellaneous sales - defects.

There are eleven volumes one for each taluk; the total ~~of the sale proceeds realised~~ of the sale proceeds realised during the year is not struck for each taluk ~~and therefore~~ and therefore for all the taluks (i.e.,) for the whole district. This together with the lease amount of avenue produce etc appearing in the miscellaneous Demand Register should agree with the figure under "Other receipts" in the account. But the total for miscellaneous sale amount has not been struck and tallied with the account figure for the year. The register was not totalled up and checked for the year. The total for the year may now be struck and the same together with the lease amount etc as per the Miscellaneous Demand Register, may be tallied with the amount figure and shown in audit. This may be invariably done in future also.

(iii) The Establishment Audit Registers - Defects.

Though the defects in the maintenance of the Establishment Audit Register were pointed out in para 12 (b) of the A.R. for 1945-46, no attempts were made to remedy the defects pointed out. The sanctioned scale and rate ~~of~~ of pay of each individual in the ~~E~~ Fly leaves of the Register were not attested by the District Board Educational Officer. Changes in the sanctioned scale were not noted. The total amount shown in the sanctioned scale column was not revised from time to time and kept up-to-date against the payments in several cases.

16. Register of Advances recoverable.

This was not maintained properly. The amount advanced were not entered in it in a few cases. The entries for March 1947 were recorded in it only when the omission was pointed out in audit in February 1948.

(ii) Amounts adjusted were not shown in the register in many cases. (i.e.,) Vr.No. 389/3-47 for Rs. 171/- and Vr.No. 388/3-47 for Rs. 2039-2-0.

(iii) The register was not closed for the year. In fact, it was not closed even for any month of the year. It is not clear how the monthly account was prepared and signed every month with certificate of agreement of the figures in the account with those in the subsidiary registers.

(iv) August 1946 and September 1946 transactions were posted on page 34 & 35 of the register subsequent to those of March 1947 on page 32. After October 1946, transactions of 1947-48 were found entered. The transaction of November 1946 etc were found recorded subsequent to those of 1947-48 entries: thereby showing that the entries for November 1946 were not made till 1947-48 commenced.

(v) The total amount advanced during the year under the Elementary Education fund for midday meals and other purposes was Rs. 65369-4-0 adding to this the opening balance of Rs. 36438-8-0 the total amount was Rs. 1,01,807-12-0. The amount adjusted during 1946-47 may be stated and the abstract of 1946-47 worked out and produced for audit. The balance on 31-3-47 may be written up as opening entries for 1947-48 and shown, to see which items are not adjusted and which items are very old.

17. Tools and Plant Registers - Annual returns pending Production.

The annual returns of Tools, plant and furniture received from the Headmasters of Elementary schools for the year 1946-47, were pending production for audit scrutiny in as many as 65 schools. It may be stated whether the returns in respect of these schools were received at all and checked and if not, what action was taken in the matter.

The names of schools for which returns were not shown are given in item No. 85 of A.O.S. for 1946-47.

18. Objection statements not returned with replies.

The objection statements relating to Elementary Education Fund for the 1st half 1946-47 (June 1946 and August 46), which was despatched to the District Board from the audit office in L.F.No. 414 dated 11-7-47 still remained to be returned with replies. Attention is invited to this office D.O. letter to the personal Assistant to the Collector and Special Officer, on the same in this office L.F.No. 1111 dated 26-2-48.

19. The result of audit may be considered ~~not~~ not satisfactory.

20. The gross receipts and charges of the year were R. 13,56,121-0-0 and Rs. 13,03,254-4-4 respectively.

21. Objections pending settlement.

922 items of objections involving Rs. 40,793-10-5 were pending settlement at the close of audit as detailed below:

Year.	Items.	Amount. Rs.As.Ps.
1944-45	84	879-14-3
1945-46	136	12,038- 3-0
1946-47	702	27,875- 9-2
Total.	922	40,793-10-0

S. Ranganthi Ayyar,
Assistant Examiner of Local Fund Accounts, Southern circle,
Trichinopoly.

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

/true copy/

Office of the Examiner of Local Fund Accounts, Madras.





ANNEXURE 'A'

List of vouchers not produced 1945-46 (paragraph of the A.R. 1945-46.)

S.No.	Voucher No. Amount. and date. October 1945.	Amount Rs.As.Ps.	Particulars.
1	Vr.No. 95/10-45	124- 8-0 ✓	Tinageswam.
2	" 177/10-45	6,668-14-0	The individual pay bills of the school with the consolidated bill still remained to be produced.
3	" 249/10-45	68-12-0	Shiyali Taluk.
4	" 250/10-45	1,676- 2-0	Nannilam Taluk.
5	" 251/10-45	1,356-10-0	Nagapalam Taluk.
6	" 262/10-45	38- 0-0	Radamvagal girls.
March 1946.			
7	Vr.No. 5/3-46	159- 2-0	84 only
8	" 62/3-46	74- 4-0 ✓	
9	" 268/3-46	8- 7-0	
10	" 162/3-46	93- 2-0 ✓	
11	" 169/3-46	1- 0-0 ✓	
12	" 191/3-46	85- 0-0 ✓	
13	" 301/3-46	38- 6-0	
14	" 376/3-46	68- 0-0 ✓	
15	" 406/3-46	197- 5-0 ✓	
16	" 407/3-46	2- 6-0	
17	" 320/3-46	12- 0-0	Item No. 684 of the Objection statement for 1946-47. 1st Half.
18	" 262/10-45	38- 0-0	Item No. 687 of the Objection statement for 1946-47. 1st Half.
Total		10,709-14-0	

A.V. Sabeshan,
Dist. Inspector of Local Fund Accounts, Tanjore.

6/2/6

ANNEXURE 'B'.

List of Vouchers not produced. 1946-47 (1st Half).
Vide Paragraph 10 of A.R. for 1946-47.

S.No.	Item No. in the objection state- ment.	Voucher No. & month.	Amount involved. Rs.As.Ps.	Remarks.
1	180	314/8-46	104- 0-0	Pay bill of Vadakadu, Mly. School for February '46 to May '46.
2	187	339/8-46	18-12-0	Pay bill of ~~Vadakkuruppu school~~ ^{Thoppu Thaval school} for April 1946.
3	233	320/6-46	46- 0-0	Pay bill of Vattai Karuppan school Negeratam Taluk for April 1946.
4	295	223/6-46	79- 2-0 14-12-0 18-14-0	Pay bills of Mandalakottai Avaram and Kalluvayal Board Elementary School for May 1946.
5	397	287/8-46	74- 6-0	Pay bill of Maramadakkai for May 1946.
6	573 575 576	261/6-46	124- 0-0 21- 0-0 41- 8-0 103- 0-0 124- 0-0 19- 0-0	Pay bill of Nadagudi Board Elementary School for May 1946.
7	628	260/6-46	42- 1-0	Pay bill of Board boys school Kuramapatty for May 1946.
8	580	...	15- 2-0 84- 0-0 130-12-0	~~Pay bill of Sengalirajapuram school for March 1946, April 1946 & May 1946.~~
Total			1,060- 5-0	

(P.T.O)

ANNEXURE "B".

List of vouchers not produced IInd Half ~~xx~~ 1946-47.
March 1947.

S.No.	Voucher No. and date.	Pay. Rs.As.Ps.	D.A. Rs.As.Ps.	Contingen- cies. Rs.As.Ps.	Total amount. Rs.As.Ps.	Name of Treasury.
9	7/3-47	87- 0- 0	64- 0- 0	1- 0- 0	152- 0- 0	Hazar Treasury.
10	361/3-47	20- 8- 0	...	...	20- 8- 0	"
11	347/3-47	80-4-0	85- 7- 0	4- 8- 0	170- 3- 0	"
12	270/3-47	1,717- 2- 0	1,114- 3- 0	142- 0- 0 30- 0- 0 House rent contingen- cies.	3,003- 5- 0	38 individual school bills were not produced; only consolidated paybill Vr. 270/3-47 produced.
13.	121/3-47	6- 8- 0	...	...	6- 8- 0	Pattukottai Sub-Treasury.
Total Rs.					4,412-13- 0	

A.V. Sabeshan,
District Inspector of Local Fund Accounts, Tanjore.

Statement of receipts and charges on the Elementary Education Accounts of the Tanjore District Board for the year 1946 - 1947.

DISTRICT BOARD
26 JUN 1947

Head of Account.	Actuals		Total		Budget appropriation
	Rs.	P.	Rs.	P.	
1.	(2)	(3)	(4)	(5)	(6)
Receipts - Ordinary					
Opening Balance			1,14,058	4 8	73,630
1. Education Tax: Gross Collection.	334	360			5,84,040
Product collection charges.	334	360			9
Net					
2. Fines and penalties under the Elementary Education Act.	83				
3. Income from investments etc.					
4. School fees					
5. Contributions					
6. Other receipts	2540	69			1990
7. Government Grant:					
(i) under Section 37 of the E.E. Act.	2,08,836				208,780
(ii) Under the proviso to Section 37 of the E.E. Act.	252,824				252,824
For supply of meals	29,350				331,537
Government Grant (Toll compensation)					195,000
8. Contribution from the General Account	250000				
Contribution from Chattram Department for other purposes.	4316	14			
9. Investments realised	10,371	79			2000
10. Advances recovered	669	66			
Suspense Account	4	3			
Deduct Refunds					57,970
Deduct amount transferred to Capital					
Total			13,52,347	374	
Add amount relating to Endowments					
Grand Total			13,52,721		15,18,201
Receipts - Capital					
1. Sale of lands and buildings	400				
2. Contributions					
3. Loans					
4. Contribution from General Account					
5. Investments realised.					57,970
6. Add amount transferred from Ordinary					57,970
Total					
Add amount relating to Endowments					
Grand Total			400		
Total receipts - Ordinary and Capital			13,52,721		15,76,171
Grand total including opening balance.			14,70,179	4 8	16,49,801

Head of Account	Actuals.	Total	Final
			approval
EXPENDITURE-ORDINARY.			
1. Staff.			
D.B.R.O & Staff	2426 1		
Dearness allowance	650 6		
Contribution for leave, pension & allowance.	466 6	6 -	3,350
Travelling Allowance and Contingencies.	490 9		
Salaries (Masters)	598 678 11 6		11,41,090
Dearness allowance (Masters)	460 436 4 6		
Contribution to P.F. clerks and servants	100 94 11		15,420
D.A. clerks and servants	64 90 9		1000
Contribution to P.F. clerks and servants	824		30,000
Contingencies & Equipment	29 355 15		2500
House rent	21 44 7		56,570
Other items	487 47 12		50,340
Equipments	20 401 13		
Furniture & Apparatus	9		300
Library books & Maps	234		500
Other items	22 595 3 4		2,32,700
Midday meals.			
3. Prizes & Scholarships	P.D.B. 23 11		
4. Repairs to buildings	West. 191 46 3		
5. Interest on and repayment of debt	East. 3252 1		25,120
6. Investments made	802		800
7. Advances recoverable			2000
Advances contribution for 1945-46	65 369 4		30000
Amount relating to endowments		1297618 15 4	40
Grand Total		1297639 15 4	15,91,830
Expenditure - Capital			
Lands & Buildings	West. 1476 6		22870
Equipments	East. 183 15		
Furniture & Apparatus	273 2		23,100
Library books & Maps	61		12000
Investments made	3619 14		
Other items			
Total.		5614 5	57970
Amount relating to endowments.			
Grand total		1303254 4 4	16,49,800
Total expenditure, Ordinary & Capital.			
Closing Balance		16,69,250 4	-
Grand total including closing balance.		14,70,179 4 8	-

M. S. Sathyan
District Inspector of Local Boards
Tanjore

See
7-348

Replies to the Audit Report on the Elementary Education Funds of the Tanjore District Board for the year 1946-47.

Paragraph 4 (i). Pending objections of previous years.

Out of eightyfour objections relating to the year 1944-45 thirty two have since been cleared. Steps have been taken for the final clearance of the remaining objections. Details of the action taken have been indicated in the replies to the further remarks to the Objection Statements of 1944-45.

Paragraph 4 (ii) - Repairs to buildings not belonging to the Board.

A sum of Rs.384-10-0 is still pending adjustment as on 1.11.48. A sum of Rs.10/- is being adjusted every month from the rent due for the building occupied by the Board Boys School and Board Girls School Avadayarkoil.

Paragraph 4 (iii) and 7- Conservancy Fund

Government have been addressed on the subject in this office RC.No.B.10.23783/48 dated 19.10.48 and their orders are awaited.

Paragraph 4 (iv) The vouchers are being traced and will be produced shortly.

Paragraph 4 (v) - Para 12 (4) of the Audit Report 1945-46

The defects have since been rectified.

Paragraph 5. Expenditure in excess of budget allotment.

Copy of District Board Resolution No.22 dated 25.10.48 sanctioning the expenditure incurred in excess of the budget provision is enclosed.

Paragraph 6 - Contribution from General Fund not paid in full

Government have in their Memorandum No.73304-B2/48.1, Edn., dated 18.10.48 condoned the non-payment of the contribution of Rs.1,95,000/- due for 1946-47 from the General Funds to Elementary Education Fund.

Paragraph 8.

A separate account has since been maintained and is available for audit.

(ii) Sanction of the Board has been obtained in D.B.R.No. 137 dated 18.11.48 for the amounts advanced to the Presidents of the Midday Meals Committees.

(iii) Subvouchers are kept ready for production at local audit.

(iv) Only two centres (Tirubuvanam and Sembanarkoil) have yet to produce accounts and vouchers for scrutiny in the District Board Office. The President, Midday Meals Committee, Tirubuvanam will be furnishing them shortly. Legal proceedings have been started against the President, Midday Meals Committee Sembanarkoil as he is evading production of the accounts and vouchers.

(v) A few centres did not maintain the stock account of provisions. Such of the centres as maintained the stock accounts have sent them to the District Board Office and they are available for scrutiny by the Audit Department.

18

p4 ante Paragraph 9.

The number and date of the District Board Resolution sanctioning the employment of additional teachers have been noted against each item in the Annual Objection Statement and monthly objection statement of 1946-47.

p4 ante Paragraph 10.

Vouchers relating to seven out of the thirteen items mentioned in Annexure B. have been produced during local audit. The vouchers relating to the remaining items will be traced and produced.

p4-5 ante Paragraph 11.

Acquittances have since been produced in respect of items 2, 68, 74, 124, 126, 142, 193, 205, 245, 367, 407, 599 and 600 of the Objection Statement for 1946-47. Acquittances in respect of the other items will be produced during the next local audit.

p5 ante Paragraph 12. It is seen from the Audit Register that the teacher Sri B. Vaithinathasami was paid at the rate of Rs.21/- per mensem from 1.4.46 to 30.9.46 at Rs.22/- per mensem from 1.10.46 to 31.12.46 and at Rs.23/- from 1.1.47 to 31.3.47. The excess payment made is therefore only Rs.9/- and this amount has been recovered.

p5 ante Paragraph 13.

Records showing that sanction of the Director of Public Instruction Madras had been obtained for payment of arrear claims were produced in local audit in respect of all the items except items Nos.38 and 104. Sanction in respect of these two items will be obtained.

p5-6 ante Paragraph 14 (i) N o t e d.

Paragraph 14 (ii) A sum of Rs.29-15-0 was credited to the General Funds of the District Board.

Paragraph 14 (iii). N o t e d.

p6-7 ante Paragraph 15 (i) The defects pointed out have since been rectified.

Paragraph 15 (ii). The total for the year will be struck for each taluk and these totals along with the lease amount etc., will be tallied with the account figures and shown during local audit. This will be done in future also.

Paragraph 15 (iii) The instructions given are now being followed.

p8 ante Paragraph 16.

(i) As the sum of Rs.171/- (Vr.No.500/10-46 was paid as Permanent Advance in October 1946 as per G.O.No.506.Edn., dated 7.3.46 it was not exhibited in the Register of advances recoverable.

(ii) Out of Rs.2,089-2-0 (Vr.No.388/3-47) a sum of Rs.1,519-7-0 was debited to "Advances Recoverable" and the balance of Rs.569-11-0 to the Midday Meals account. Necessary entries have been made in the Register of Advances

(iii) to (v) The register of advances has been written afresh.

20

p 8 ante

Paragraph 17.

The annual returns of tools and plant in respect of the schools mentioned in item No.85 of Annual Objection Statement 1946-47 have been received and checked.

p 9 ante

Paragraph 18.

12

The objection statements Volumes I and II for the first half of 1946-47 were retransmitted to the District Inspector of Local Fund Accounts with replies on 2.8.48.

Out of the 922 items pending settlement at the close of audit, 566 items have been cleared.

5/9

Special Officer.

sb.22/11

12/11

22

Extract from the Proceedings of the District Board, Tanjore.
Dated 25-10-1948.

23
12

22. To sanction the expenditure incurred in excess of the budget provision under the heads noted below:-

	<u>Budget.</u> Rs.	<u>Actual</u> <u>Expenditure.</u> Rs.	<u>Excess.</u> Rs.
District Board Educational Officer.	3,350/-	3,542-13-0	192-13-0
Clerks and servants.	15,420/-	16,591--4-0	1,171--4-0

Note:- The sanction is required for getting an audit objection waived (Paragraph 5 of the Audit Report of the Elementary Education Accounts of the District Board for 1946-47)

Resolution: SANCTIONED.

Sd/- H.C.M. McLAUGHLIN,
Collector and Special Officer.

(True extract)

S. V. *advice*
25.11.48
for Special Officer,
District Board, Tanjore.

Extract from the Proceedings of the District Board, Tanjore.

Read :— 216:

RESOLUTION: *Approved*

(True Extract)

S. V. Sundar
25.11.48.
For Special Officer,
District Board, Tanjore.

26

L. 8388

2-1-1949

Examiner's Office.

27
15

Sub:- Audit Report - Elementary Education Fund
Account-Tanjore District Board- 1946-47-
Replies forwarded.



0273

1. Forwarded to the Secretary to Government, Education and Public Health Department with replies of the Special Officer, District Board, Tanjore in duplicate with copies of the District Board resolution approving the replies.

2. Para 8 (v) of the Audit Report:- The Special Officer, District Board reports that a few ~~centres~~ have not maintained stock account of provisions purchased for midday meals. He may be directed to state whether he may be directed to state whether he had satisfied himself that provisions had really been purchased and whether the ~~entire~~ entire quantity was utilised for this purpose.

Asst. Examiner of L.F. Accounts.

28

8388
1-5

CNO. 273/49

W
D
W
D

1274

Thru B2
re. para 4(11)+7
of the A. R.

for
S.O. 131/49
11/1/49

To
The S.O. D-Bd. Tanjore
(with an extract of
para 2, page 27 of
The DRI (with a copy of
Report rephrased of the S.O.
and the remarks of the
Examiner)
The Examiner of L.F.
Accts

E+P+D+M

Audit Report - Elementary Education
Fund Accounts - 1946-47 - Tanjore
D-Bd. Recorded. 16

From The Examiner of L.F. Accts
L.F. 8388 dated 2-1-1949

order / MS NT. 1274 EDN dated 19/1/49

1. Recorded.
2. An extract of the remarks of the Examiner of L.F. Accts. from his letter cited above is forwarded to the S.O. D-Bd, Tanjore for necessary action.

for
13.1.49.
11/1/49
18/1/49
14/1/49

