

E. & P.H.

(1949) Department.

SERIES.

G.O. NO. Ms. 1348, Education.

Dated 30th April 1949.

21

[Despatch Abstract.]

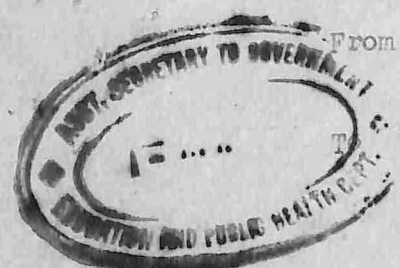
AUDIT REPORT - Elementary Education Fund Accounts - Coimbatore District Board,
1946-47 - Recorded.

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Education Department.



From
The Director of Public Instruction,
M a d r a s

The Secretary to the Government of Madras,
Education and Public Health Department,
Fort St. George, M a d r a s

R.O.C.No.484-B1/49 dated 24th March 1949.

Sir,
ELEMENTARY EDUCATION FUND--District Board, Coimbatore --Audit Report
1946-47.

Reference:-Memorandum No.10955/C-1-49-1 Edn., dated 7.3.1949.

UNDER the circumstances explained by the Special
Officer, District Board, failure to call for tenders may be ratified
and the matter may not be ~~peru~~ pursued.

Yours faithfully,

K. S. S. S.

For Director of Public Instruction.

ks.28-3.

K. S. S. S.

Read. *[Signature]*
26/1/48

L.F. 1981/26/48

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
COIMBATORE DISTRICT BOARD, COIMBATORE DISTRICT FOR THE YEAR 46-47.

Name of auditor: Sri V. Srinivasan, B.A., District Inspector
of Local Fund Accounts.

Time taken for audit: From 4th February 48 to 9th April 48.

The Office of President was held by Sri V.K.Palaniswamy Gounder
M.L.A., from 1st April 46 to 1st November 46 and F.W.A. Morris Esq.
I.C.S., Collector and Special Officer from 2nd November 46 to
31st March 1947.

2. The receipts and payments during the year are shown in the
annual account appended, together with the opening and closing balan-
ces. The opening balance in the cash book is in agreement with the
closing balance of the previous year, and the closing balance in the
cash book viz. Rs. 1,27,679-2-6, agrees with the balances in the
account for March 47 subject to the adjustments and alterations the-
reinafter detailed hereunder. The sum total of the closing balance
of the general and Elementary Education Fund cash books is in agree-
ment with the balance in the Treasury pass book, after allowing for
outstanding cheques and unremitted revenue in hand at the close of
the year.

Closing balance as per cash book.	Rs.	A.	P.
	1,19,197	4	6
ADD (1) Cash balance of February 47			
omitted to be brought to			
account.	Rs. 10 15 0		
(2) Amounts transferred from			
General Fund account as per			
alteration memoranda.			
(1) Alteration Memorandum Nos.			
18 and 22 school fees 0-6-0			
plus 11-11-0.	12	1	0
(11) Alteration Memorandum No. 5			
Other receipts.	1	0	0
(111) Alteration Memorandum No. 24.			
Subsidies under proviso to			
Section 37.	32440	0	0
	32464	0	0
	32464	0	0
Total.	1,51,661	4	6
DEDUCT. Expenditure on Educational			
buildings incurred by the Divi-			
sional Engineers during 46-47			
(Vide March 47 (final) Account of			
the General Funds).			
Ordinary - repairs to buildings.			
Rs. 8,161-8-0 - 3-8-0.	8158	0	0
Capital - Lands and buildings.	15824	2	0
	23982	2	0
	23,982	2	

Closing balance as per accounts. 1,27,679

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

4. FIFTY FOUR items of objections, over two years old were pending settlement as detailed below without prompt action. They may be settled expeditiously and the result of the action taken reported in the replies to the audit report.

1938-39.	1 item.
1939-40.	5 "
1943-44.	7 "
1944-45.	41 " (Vide Annexure I for details).
	54 "

(1) Item 41 of the objection statement for September 38.	Rs. 212	8	0
(2) Item 1 of the objection statement for June 39.	372	0	0
(3) Items 146 and 176 of the objection statement for September October 39.	26	2	0
(4) Item 196 of the objection statement for February 40.	26	2	0
	636	12	0

Defalcation of the pay of teachers.

A sum of Rs.322-12-0 is still pending realisation from 8 individuals. The amount may be realised early from pay bills.

(5) Item 3 of the objection statement for 1943-44. The recovery of Re.0-3-0 from Miss A. Kuppalakshmi, Assistant Board High School, Anuppapatti and Rs.63-11-0 from Sri V.A.Muthuswamy Assistant Kullampalayam may be expedited.

(6) Item 5 of the objection statement for 43-44. Claims over six months. The sanction of the Board for the payment of the claims in respect of 4 items remained to be pointed out.

(7) to (10). Items 6 to 9 of the Objection Statement for 43-44.

The sanction of the Director of Public Instruction for the payment of the claims over one year old still remained to be obtained and shown.

(11) Item 28 of the objection statement for 43-44 - Post of Conductress not abolished from the date of amalgamation of boys and Girls schools.

The reply promised was not furnished even during the last local audit

(12) 40 Pending items relating to 1944-45 are detailed in Annexure I to this report. Early action is called for their final settlement without further loss of time.

(13) The Annual Objection Statement for 1945-46 issued with L.F.No.157 dated 13th May 47 has not been returned back with replies.

5. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT.

The expenditure incurred under the following heads of account exceeded the allotment in the budget estimate appended in G.O.No.1339 Edn., dated 10th June 1946. The excess expenditure was not regularised by obtaining the necessary reappropriation of funds with the sanction of the District Board and the Director of Public Instruction as required in G.O.No. 139 Edn., dated 29th January 1942.

Head of account.	Rs.	Rs.	A.	P.
Expenditure - Ordinary				
1. Staff.				
2) Masters - Ordinary area-Dearness allowance.	3,88,020.	4,14,778	1	0
3) Clerks and servants - Ordinary area - Salaries and allowances.	4,500.	4,606	11	0
5) Travelling allowances - Masters.	250.	312	8	0
(2) Equipment.				
(11) Contribution to Public Library at Vellakoll.	250.	400	0	0

6. PENDING OBJECTIONS OF PREVIOUS AUDIT REPORTS.

(a) PARAGRAPH 6(a) OF THE AUDIT REPORT FOR 1944-45 (Para 7 of audit report 1939-40 and the special audit report regarding defalcation).

A balance of Rs.322-12-0 still remained to be recovered.

(b) Para 9 of audit report 1945-46 - Arrear claims - Sanction wanting -

Sanction of the Director of Public Instruction still remained to be obtained or pointed out.

(c) Para 10 of audit report for 1945-46 - Irregular grant of increment.

The recovery of Rs.5-10-0 may be expedited.

(d) Para 11 of audit report for 1945-46 - Subsidy for Dearness allowance - not refunded.

The refund of Rs.33,720/- ordered in G.O.No.165 Edn., dated 23rd April 1945 remained to be made. Orders, if any, waiving the recovery

were not pointed out.

(e) Para 12 of audit report for 45-46 - Compulsory education - rent of sheds.

Final reply is awaited.

(f) Para 13 of audit report for 45-46 - Construction of temporary sheds etc. Rs.4,355-0-0.

The administrative sanction of the Director of Public Instruction was not pointed out and the connected file Measurement books etc. were not produced.

(g) Para 15 of the audit report for 45-46 - Leave accounts not maintained or worked out.

The leave accounts of several teachers detailed in item 34 and 67 of the annual objection statement for 45-46 still remained to be worked out.

(h) Para 17 of audit report for 45-46 - The sanction of the Director of Public Instruction for the arrear claim paid on voucher No.397/8-45 was not pointed out.

(i) Para 18 of audit report for 1945-46 - Register of tools and plant and office furniture.

Final reply to the objection and the reconciliation of the discrepancies pointed out may be expedited.

(j) Para 20 of the audit report for 1945-46 - Register of advances recoverable.

The difference of Rs.72-13-0 between the figures in the register and accounts was not reconciled.

7. SANCTION WANTING. Appointment of additional teachers - Sanction of the District Board not pointed out - Approval of District Educational Officer not obtained or pointed out.

The sanction of the District Board and the approval of the District Educational Officer remained to be pointed out for the employment of additional teachers in excess of the sanctioned strength in the eighteen schools detailed in items 1 and 17 of the annual objection statement.

8. EMPLOYMENT OF UNQUALIFIED TEACHERS - SANCTION OF DISTRICT EDUCATIONAL OFFICER NOT POINTED OUT.

Instances in which unqualified teachers were employed during 46-47 without the requisite prior sanction of the District Educational Officer for their employment or continuance have been detailed in item 52 of the Annual Objection Statement.

9. APPOINTMENT OR OVERAGED TEACHERS - APPROVAL OF THE PRESIDENT DISTRICT BOARD NOT POINTED OUT.

Four teachers aged 52, 46, 40 and 35 were appointed during 1946-47 without obtaining the approval of the President, District Board for exempting them from the age limit. Particulars are given in item 53 of the Annual Objection Statement.

10. INADMISSIBLE EXPENDITURE ON UNRECOGNISED SCHOOLS. Recognition of the Educational authorities for the following schools opened during the year on the dates noted against each was not pointed out. The

approval

approval of the Educational authorities for fixing the strength of the teaching staff as noted against each was also not pointed out. In the absence of recognition the expenditure incurred on the maintenance of such schools is rendered illegal and liable to be surcharged.

Name of school.	Strength of Establishment.	Date of Opening.
(1) Thamarapalayam.	I Higher Elementary Grade.	November 1946.
(2) Muthugoundenpalayam.	I Higher Elementary Grade.	March 1947.
(3) Pungal Valiyur.	I Higher Elementary Grade (Untrained).	September 46.
(4) Pudukallampalayam.		June 46.
(5) Thondampalayam.		June 45 to August 46.
(6) Senniampalayam and House rent.		10-2-46 to 15-8-46.
(7) Venkatareddiyur.	2 Higher Elementary Grade.	1-10-46.

11. LOSS DUE TO THE DELAY IN CONDUCTING FRESH SALE - LEASE OF ADI-DRAVIDA SCHOOL BUILDING AND COMPOUND AT BHAVANI.

(a) The Adi-dravida school building and compound at Bhavani was originally leased out to one Sri Arunachala Mudaliar for the period from 1st June 43 to 31st March 46 for a sum of Rs.285-0-0 per year. No action was taken to conduct an auction for the lease of the building from 1st April 46 till 8th May 46 when it fetched Rs.2,005/- for the period from 8th May 46 to 31st March 49. As timely action was not taken to release the site on or before 1st April 46 the date of termination of the previous lease, and as fresh lease was only from 8th May 46, the building and site were left vacant and unoccupied for the period from 1st April 46 the date of termination of the previous lease and as fresh lease was only from 8th May 46, the building and site were left vacant and unoccupied for the period from 1st April 46 to 8th May 46 which resulted in an avoidable loss of rent of Rs.72-2-0 as shown below. The loss would need to be made good.

Rs.2,005/- for 34 3/4 months.
so for 1 1/4 month = $2005 \times \frac{1}{4} \times \frac{5}{4} = \text{Rs.72-2-0.}$

(b) A sum of Rs.502/- being the 1/4th bid amount was collected from Sri Chenniappa Mudaliar the successful bidder and the possession of the building was handed over to him without taking out a lease

Rees Factory, Chittoor. The rates quoted by the two companies for the supply of slates (for the same size and quality as finally purchased) were as follows:-

- 1) Modern slate factory.
10" x 8" Clutch white-wood, round cornered polished at 0-4-0 each.
(Plus 0-1-0 for stone polish).
- 2) Saraswathi Book depot.
8" x 6" round tin cornered. Ordinary joint frame at Rs. 28 per 6 dozens.

The Modern Slate Factory undertook to deliver the slates at Combator or at the nearest Railway station while the Saraswathi Book depot undertook to deliver them at the respective schools.

In D.B.R.No.1330 dated 3rd March 47 the quotation of the Saraswathi Book depot was accepted on the ground that it was the only company willing to supply both books and slates at the respective schools. Quotations having been called for, for the supply of books and slates separately, the reason for preferring the Saraswathi Book depot on the ground that the company was willing to supply both books and slates at the schools was not in the best financial interest of the District Board, as the Modern Slate Factory's quotations were cheaper as shown below even after allowing the probable charges for the transport of the slates to the respective schools.

Saraswathi Book depot cost for 6 dozen.	Rs.28	0	0
Modern Slate factory cost for 6 dozen including extra one anna for stone polish.	22	8	0
Difference for 6 dozen.	5	8	0
Therefore Difference for 2839 slates.	216	14	0
Deduct probable charges for transport of the slates to 25 schools.	100	0	0
Net gain foregone.	116	14	0

15. IRREGULAR GRANT OF INCREMENTS AND EXCESS PAYMENTS. &

(a) Instances in which irregular grant of increments to teachers noticed in audit have been detailed in the annual objection statement (item 27). The excess paid viz. Rs.64-15-0 remained to be recovered. The date of future increments of the teachers concerned should be regulated as indicated in the annual objection statement.

(b) Similarly instances in which inadmissible pay and leave allowances were claimed and passed in excess, amounting to Rs.33-1-0 (detail have been given in items 2 and 28 of the annual objection statement) remained to be recovered.

ANNEXURE - I TO AUDIT REPORT.

PENDING OBJECTIONS RELATING TO THE YEAR 1944-45.

- 1) I Objection Statement for half year ending 30-9-44 - Item 32 of Objection statement - I half 1944-45.

The stamped acknowledgment called for still remained to be produced.

- 2) Item 4. Increment certificates and service registers in respect of 9 items still remained to be produced.

- 3) Item 5. Leave accounts were not worked out and shown in respect of four items. They may be worked out and produced early.

- 4) Item 6. The connected records remained to be produced in respect of 16 cases in spite of the reply that "the records are kept ready". They were not made available during last local audit.

- 5) Item 11. The voucher was not made available even during this annual audit to verify that the excess ordered to be recovered was due to an error in page-wise total.

- 6 to 10) Items 14, 30, 37, 38 and 39. The sanction of the Board as well as the Director of Public Instruction for the investigation and payment of the arrears claims still remained to be pointed out.

- 11) Item 15. The records in support of the reply that dearness allowance has not been claimed in Pachapalayam school also may be produced.

- 12) Item 17. In the absence of satisfactory explanation for the payment of the dearness allowances at Rs.6-8-0 the excess paid viz. Rs.3-8-0 would need recovery.

- 13) Item 29. The stamped acknowledgment in reply in respect of the sum of Rs.44-9-0 stated to have been disbursed through the Military Department still remained to be produced.

- 14) Item 34. Service registers and leave accounts in respect of 14 cases were not produced.

- 15) Item 35. Service registers in respect of 73 cases still remained to be produced to see whether the leave etc. granted in those cases are admissible.

- 16) Item 36. The increment certificates and service registers still remained to be produced in respect of 5(five) cases.

17) Item 54. The Money order acknowledgment for Rs.26-8-0 was not produced.

18 to 22). Items 40, 42, 44, 45 and 60. The District Board sanction for the expenditure was not pointed out.

23) Item 52. The recognition of the schools stated to have been obtained was not made available during this audit.

24) Item 57. The reasons for the short drawal of pay were not stated.

25) Item 61. No reply has been furnished to the objection so far. It may please be stated when the pay for the two days was claimed and paid.

26) Item 63. Service registers and leave accounts in respect of 6 items are still pending production.

27) Item 69. The reply promised is still awaited. It may kindly be stated whether the teacher was on leave during the month necessitating the late sanction of leave and consequent late payment.

28) Item 71. Service registers and leave accounts in two cases are still pending production.

29) Item 72. Leave account in respect of one item still remained to be worked out and shown.

ANNUAL OBJECTION STATEMENT - 1944-45.

30) Item 76. The service registers in respect of 78 cases were not produced during last local audit though stated to have been kept ready.

31) Item 77. The sanction of the District Board for the payment of arrears over 6 months in respect of 10 items was not made available during last audit.

32) Item 78. The service registers in respect of all the fifteen items were not produced as promised.

33) Item 79. Stamped acknowledgments in respect of seven cases would need to be obtained and produced early as the gross amount of claim exceeded Rs.20/- in each case.

34) Item 81. The increment certificates and service registers were not produced during last local audit though stated to have been kept ready.

35) Item 82. The postings in the Establishment Audit Registers were not pointed out during last local audit though promised.

36) Item 83. The Board's sanction in respect of 14 items for the payment of rent at the enhanced rates was not pointed out as promised in the replies.

37) Item 86. Reply promised is still awaited. The sanction of the Director of Public Instruction may be expedited.

38) Item 87. The reply to this objection has not been furnished so far. It may please be stated as to whom the amount was paid and the acquittance of the party to whom the amount was paid may be produced.

39) Item 89. The sanction of the Board quoted in the reply was not produced during last local audit.

40) Item 90. The reply promised is still awaited. The excess, if any, paid in this case may be recovered early.

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March (Final) 1947. 8a 19

B. Elementary Education Account of the Comptroller
for the month of March 1947.

Holds of Account.	Current	Progressive	Engel estimated
Receipts-Ordinary.			
Opening Balance.		1,41,321-0-4	1,41,321
1. Education Cess.		2,49,943-0-0	2,60,580
2. Fees and penalties under the Elementary Education Act.			
3. Income from investments.			20.
4. School fees.	8	4,098-9-0	4,230.
5. Endowments.			
6. Contribution. ..			79,396.
7. Other receipts.		1,262-8-2	670.
8. Government Grants:-			
i. Under section 37 of the Elementary Education Act.		95,472-5-0	86,200.
ii. Under the proviso to section 37 of the Elementary Education Act.		2,97,363-0-0	2,97,350.
iii. For compulsory Education.		2,07,199-0-0	2,06,608.
iv For supply of midday meals			35,300.
v. For Basic Education ...			2,58,760
vi. For other purposes. public libraries		200-0-0	
vii. Arrear Toll Compensation. ...		3,42,267-0-0	1,50,832.
9. Contribution from General Account.		79,396-0-0	79,396.
10. Advances recovered.		652-3-0	
11. Permanent advances refunded.		343-7-0	
Total.		13,28,097-0-2	
Deduct 1. Refunds.	1,15,000-0-0	1,21,978-0-0	26,845.
2. Amounts transferred to capital.	6,478-0-0		36,519
Net Receipts-Ordinary		12,06,119-0-2	9,59,944.
Capital.			
1. Government grants. ...			
(a) For compulsory Education ...			
(i) Lands, buildings & Sheds.			
(ii) Equipment, Furniture & apparatus. ..			
(iii) Supply of books & slates.		3,000-0-0	5000.

iii. Other items.

(2.) Equipment.

i. Repairs to furniture etc.,		500
ii. Library books & maps.	400-0-0	250.
3. Supply of midday meals.	62,288-14-0	2,58,740
4. Repairs to buildings. <i>Engineer's transaction</i>	8,161-8-0	23,000
5. Contribution to Panchayats.	2,700-0-0	2700
6. Interest on and repayment of debt.	6,242-0-0	6240.
7. Advances recoverable.		
8. Permanent advances.	4,380-8-0	
9. Investments made. <i>Stipends to teachers</i>	35-4-0	
10. <i>Fees for legal opinion</i>	35-0-0	
Total ordinary.	11,98,433-8-0	

Capital.

1. Lands and Buildings-Ordinary area.	15,824-2-0	19,750
" compulsory- area.		35,300
2. Equipment.		
i. Furniture & apparatus-ordinary area.		
" compulsory- area. <i>cost of vessels for midday meals</i>	4,979-1-0	7,000
2. Supply of books & maps- Ordinary- area.		
" compulsory- area.	3,524-3-0	
3. Investments made.		
Total- Capital.	24,327-6-0	
Total- Expenditure-Ordinary & Capital.	12,22,760-14-0	
Total closing Balance.	1,27,679-2-6	
Grand Total, including closing balance.	13,50,440-0-6	

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U. Srinivasan
Dr. Inspector of L.F. Accounts.
Chennai

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Replies to the Audit Report on the Elementary Education
Fund accounts for 1946-47.

Para.1. No reply is called for.

Para.2. -- do ---

Para.3. -- do ...

Para.4. Action has been taken to settle several of the old objections, and in some other cases steps will be taken to settle the objections. Details of action taken are noted in the objection statements concerned.

1 to 4. Defalcation of the pay of teachers.

Out of a sum of Rs.322-12-0 recoveries

have been effected to the extent of Rs.210-8-0.

The balance amount is also said to have been credited by the Divisional Engineer by recovery from the pay bill of clerks, but as the amounts appear to have been wrongly credited to some other head of account, the Divisional Engineers have been addressed to point out details of credit for verification.

5. Admitted already.

6. Out of 4 items 3 have been admitted in the F.R. Action will be taken to settle the remaining 1 item.

7. to 10. Sanction of the Director of Public Instruction will be obtained and shown.

11. The following reply is furnished to the audit objection in item 28-A.O.S.1943.44.

In pursuance of G.O.No.614, d/28-4-43, the amalgamation of girls and Boys' schools was ordered in President's Roc.No.39/41 dated 28-5-43 to take effect from 15-6-1943.

But even before this prescribed date of 15-6-43, the Director of Public Instruction, Madras, in his proceedings No.480-B/42, dated 2-6-43 informed the President that he was not in favour of the proposal and again, in his proceedings R.C.No.480, B/42, dated 25-6-43 requested the President, District Board to hold the order of amalgamation in abeyance. Following that, the Government also, in their order No.1088, dated 5-8-43 instructed the President, District Board not to proceed with the amalgamation.

In the face of the above orders, which were received when the amalgamation was only half-given effect to, the services of the conductresses in Girls' schools could not be dispensed with, as final orders of the Government in the matter had to be awaited.

The subject relating to the amalgamation originally marked for the meeting of the Board was, as a matter of course, considered by them and in their Resolution No.784 dated 17-8-43, the Board decided on the retention of the posts only upto 15-8-43, a date, it may be noted, previous to the date of the meeting. Directions in the Government order dated 5-8-43 were not taken to the notice of the Board for want of sufficient time.

However, in the face of the definite instructions of the Government not to proceed with the amalgamation effect was not given to the District Board Resolution immediately.

The facts, how the amalgamation was absolutely necessary and could not be avoided or left half-given-effect to and how the posts of conductress etc have not been abolished but kept on pending till

Orders of the Government were explained in detail in Presidents' Letter Roc.No.39-EI-41 dated 22-9-43. Only when final orders were received in G.O.No.Ms.5. dated 3-1-44 approving the scheme, were the conductresses discharged from service with effect from 1-2-44 in the Presidents' orders dated 26-1-1944.

In the above circumstances, it is requested that the objection may kindly be dropped.

Para.4.12. Vide reply to para 4 above.

13. The Annual Objection Statement pertaining to the Elementary Education Funds for the year 1945-46 has already been returned to the District Inspector of Local Fund Accounts on 16-6-48. (C.No.11187/GS/47.).

Para.5. The expenditure incurred over budget allotment in 1946-47 has been sanctioned by the District Board in Resolution No.779 d/28-9-48 and approved by the Director of Public Instruction in his Roc.No.20.B5. 47-48 d/6-10-48. (File 25175-E2-46.

Para.6.(a). Vide reply to para 4(1to4.).

- (b). Out of 10 items, 9 have been admitted already. In regard to the remaining one item sanction will be obtained and shown.

(c). Admitted already.

(d). The Government have been addressed on the subject in letter Roc.16215-E2-48 d/23-9-48 and their orders are awaited.

(e). Admitted already.

(f). The approval of the Director of Public Instruction will be obtained and the file shown. The M.book will be obtained from the Divisional Engineer and shown.

(g). The required service registers will be verified and produced.

(h). Admitted already.

(i). Action will be taken to maintain the Tools and plant registers correctly.

(j). The discrepancies will be reconciled and shown.

Para.7. The sanction of the Board for the appointment of additional teachers in the following schools is noted against each.

- 1). Periakallipatti.
- 2). Vellankoil
- 3). Palladam.

D.B.R.948 d/22-9-43.

D.B.R.242 d/28-5-46.

The District Educational officer has been addressed in Roc.No.18005/48 d/23-9-48 for the appointment of 7th teacher. District Educational officer, has been addressed in Roc. 18005/48 d/23-9-48.

D.B.R.884 d/25-10-46.

District Educational officer has been addressed in Roc. 18005/48 d/23-9-48.

D.B.R.86 d/28-4-48.

D.B.R.1212 d/19-12-44. District Educational officer's Re. 30 c/45 d/4-8-45.

(D.Dis.22987/44.).

D.B.R.884 d/26-10-46.

Action taken in Roc.18021/48/ES d/30-9-48.

4). Perumanallur.

5). Kannampalayam

Peon.

6). Sulur.

7). Unjolar.

8). Thukuli.

9). Odayakulam.

10). Mangalam muslim

Para.7. 11. Veerappanchatram. D.B.R.1208 d/19-12-44 and District Educational officer's N.Dis.20-556/44 d/15-10-44 (D.D.is.22987/44.).

12. Manupatti.

D.B.R.1108 d/4-12-40.

13. Panathampatti.

-- do --

14. Mulathurai.

G.R.Vedanayaki is an untrained mistress appointed temporarily for 1 year in R.F.S(E) 1270/46 dated 16-11-46 and there is no service register.

15. Palapatti.

District Educational officer's Pl 7(2) C/45 d/4-12-45.

16. Annur Muslim Girls

D.B.R.340 d/26-7-45. District Educational officer's L.Dis. 34 C/45 d/6-3-45.

17. Annadasampalayam. D.Dis.7018/48 d/6-8-48(P.33.)

18. Keeranur. Action is taken to obtain necessary sanction.

Para.8. Out of 10 persons mentioned in the A.O.S. approval of the District Educational officer in respect of 9 have been pointed out in the A.O.S.(52) and admitted. The remaining one viz.M.Bahamudin is a L.E.trained but failed teacher.

Para.9. Shown and admitted.

Para.10.(1 to 7). Thamarapalayam. D.B.R.125 d/30-4-45. District Educational officer's D.Dis.387/47 d/28-8-47.

2. Muthugoundanpalayam. District Educational officer's Re 32(48) d/3-2-48 D.Dis.22797 45 d/1-3-48.

3. Punjalthalaiyur. Under correspondence in Re.18020/48 d/17-6-48.

4. Puduvalliampalayam. District Educational officer's D.Dis.363/46 d/26-9-48. Roc.19425/45/52.

5. Thondampalayam. The recognition of the school was withdrawn by the District Educational officer in his letter L.Dis. 23-21-3/45 d/13-1-46. The lieu of the permanent teacher is S.Narayanaswamy was transferred to Odayagoundanpalayam and he was granted leave from 1-6-45 to 23-8-46. It is this leave allowance which was paid in the voucher referred to and debited to the school of Thandampalayam by mistake. It is to be debited to the school at Odayagoundanpalayam. Please see Roc.10595/45 d/11-6-46 (D.Dis.10595/45.)

6. Sebbuanpalayam.

Senniampalayam.

7. Venkatereddiyur.

H.R.3/- There is no rented building. District Educational officer has accorded temporary recognition from 1-9-44 to 30-9-46 in his D.Dis.237/46 d/24-7-46. Permanent recognition has been applied for in Roc.13639/48/ES d/19-8-48.

Para.11. The lease account was recovered in full. Action is taken separately under C.No.29477/48/A1 for recovering the loss due to non leasing of the building from 1-4 to 8-5-46. from the persons concerned.

Para.12. A) The balance of Rs.16822/- will be refunded and the fact intimated.
B) The accounts of the centres mentioned will be produced.
C) Will be credited to Government and the fact intimated.
D) The utensils up to the value of Rs.873-5-0 has since been returned to the District Educational officer, and they were audited. The balance of utensils up to the value of Rs.15-8-0 will be handed over to District Educational officer.

Para.13. The Government have been addressed in Roc.18992/E1/47 d/8-5-48 to permit the District Board to utilise shed for school purposes. It is pending sanction.

Para.14. The slates selected were tin slates. The rate of Modern slate factory for the variety is .0-4-6 plus anna 1 for stone polish and 0-0-6 for tin corner, i.e Annas 6 each and not Annas 5 each, taken into account in audit. Then the cost for 6 dozen comes to Rs.27/-. The difference in rate is therefore Rs.1/- for 6 dozen and it comes to Rs.39.7.9 for 2839 slates and not Rs.216-4-0. The transport charges allowed viz Rs.100/- is only a rough figure of the auditor. Therefore there is no question of any possible gain foregone or any loss incurred, and evidently the question of Saraswathi Book depot is advantageous to the Board. Hence the objection may kindly be admitted.

Para.15. Irregular grant of increments.

- A) 1. Polandampalayam. S.Rajamanickam. Recovered and shown and admitted.
2. Manickampalayam. M.S.Parameswarar. The amounts will be recovered from the teachers and credit pointed out.
3. Mallipalayam & not (Mallatipalayam). T.B.Subramaniam.
4. Chennimalai. T.Arumanugam.
5. A.Pudupalayam. S.Arumanugam.
B). Inadmissible pay and allowances.
1.Karamadai. K.A.Subramaniam- admitted.
2.Kottaipalayam K.Vaiyapuri Pillai. Ordered to be recovered in L.Dis.26548/48 d/25-8-48
3.Kasipalayam. Shown and admitted.
C.V.Valeswarar
4.Thukkanaickenpalayam. -- do --
S.Thambuswamy.
5. Kavandapadi. The amounts will be recovered and credit pointed out.
K.S.Saradambal.
6. Sivagiri. Karichi Gounder. Peon.
7. Dasarapatti. S.Meenakshisundaram

- Para.15.B.
8. Alangiam muslim. Recovery ordered in Roc. Excess contingencies. 18019/48/E8 d/25-9-48.
9. Perundalaiyur Muslim. Action taken in Roc. Syed Abdul Razack. 18019/E8/48 d/25-9-48.
10. K.R.Suryanarayanappa. Seen and admitted.
11. Ramachandrapuram. Action taken in C.No.32584/E12 P.Duraiswamy. 48.

Para.16. The payment of Rs.200/- from the General Fund account to the Elementary Education account being the expenditure on the purchase of books to the Public Library at Vellakkinar in 1946-47 has been sanctioned in D.B.R.No.781 dated 28-9-48.

Para.17. The unrealised school fees of the Board elementary schools mentioned in the objection has been written off by the District Board in its Resolution No. 7-0 d/28-9-48.
The reply from the Head Masters of Board Higher Elementary schools Kottur and Olagadam is ready. May be perused.

- Para.18.A) Director's sanction will be obtained and shown.
B).The Director of Public Instruction has since sanctioned the payment of arrears in his L.Dis.628/E1/48 dated 10-7-48.
C. Director 's sanction will be obtained and shown.

Para.19. Action is taken to verify and produce the Service Registers.

Para.20. Steps are being taken to obtain the acknowledgments to the remaining items from the persons to whom the accounts were paid, and will be shown.

Para.21. Out of the 30 vouchers, 20 have been produced. The remaining 10 vouchers will be shown.

- Para.22.1) Action is being taken to Admit them to P.F.. Necessary Memos have since been issued to all. Will be shown.
2) Actual Bonus for the year 1946-47 has not yet been worked out. Special staff has since been sanctioned. The adjustment may be verified after the actual Bonus is worked out and adjusted.

Para.23. A sum of Rs.75,916/- has been received and credited to Elementary Education Funds on May 1948.

Para.24. Vide reply to para 6(1).

- Para.25.a) The register will be shown.
b) The credits will be tallied and shown.
c) Sanction of the Board will be obtained and shown.

Para.26. The registers will be shown.

Para. 27.

Para. 28.

No reply due.

Para. 29.

The delay was mainly due to the inadequacy of staff. The government have since sanctioned increased staff at 1 for 100 teachers and this will facilitate prompt settlement of objections in future.

28/11/48

For forwarding 1/3/49

14a 31
AUDIT REPORT - 1946-47 - ELEMENTARY EDUCATION
FUND ACCOUNT - REPLIES.

14
With reference to objection in Para 12 (a) of the Audit Report for 1946-47, the following modified reply is furnished:-

The total expenditure under compulsory Education and Midday Meals as shown in the Audit Report does not include the cost of construction of sheds and supply of equipment. The expenditure on these items is admissible under the scheme for Government Subsidies with reference to G. O. No. 1714, D/27-10-'45 and G. O. No. 1224, Education dated 11-8-'45. The expenditure on the above items during the year, viz. Rs. 19,603-4-0 has been admitted by Government in Memorandum No. 16600, B2/48-1, Education dated 20-3-1948. If this amount of Rs. 19,603-4-0 is also taken into consideration, the total expenditure on the scheme would exceed the actual amount of subsidy drawn and there will be no need to refund any amount.

Under the above circumstances the refund may not be pressed.

[Signature]
DISTRICT BOARD EDUCATIONAL OFFICER

Local Administration Department.

From F.W.A. Morris, Esq., O.B.E., I.C.S.,
Collector and Special officer,
District Board, Coimbatore.

To The District Inspector of
Local Fund Accounts,
Coimbatore.

Roc.16970-G5/48. d/13-12-48.

Sir,

Sub: Audit report-Elementary Education Funds-1946-47.
Ref: L.F.No.596 d/22-9-48.

I send herewith the replies to the audit report
in triplicate duly approved by the Board in Resolution No.
1079 d/29-11-48. (copy enclosed.).

sr/19.12.

/True copy /

Sd. M.M. Krishnaswami,
For Special Officer,
District Board,

For Special officer,
District Board, Cbe.

L.F.No. 9660 Office of the Examiner of Local Fund
Accounts, Madras-2. Dated 12/12/48

Sub: Audit-Elementary Education Fund Accounts-Coimbatore District
Board-Audit report for 1946-47- Replies.

Forwarded to the Secretary to Government, Education and Public
Health Department, with copies of the Special Officer's replies and
the resolution of the District Board.
Paragraph 14 of the audit report.

The reply furnished is not acceptable as the failure
to invite tenders has not been explained nor was application made
to Government to condone the irregularity. Again as the slates were
not tin-cornered as seen from the letter dated 22-2-47 of the Supplier,
Sri Saraswathi Book Depot, Coimbatore; extra expenditure of Re 0-0-6
per slate was not admissible and would, in any case, need recovery.
Paragraph 24 of the audit report.

In spite of the defect having been pointed out in pre-
vious years' audit reports, the consolidated tools and plants regis-
ters have not been written up and the discrepancies pointed out
remained to be rectified.

Assistant Examiner of L.F.Accounts,

To
The Secretary to Government,
Education and Public Health Dept.,
Madras. with enclosure

CNV. 10955/69

W
12/24
8/3

37 17A EXP 2461
Audit Report: Elementary Education Fund
Accounts. Contribution St. Bd., 1946-47.
From The Board of L. F. Accounts L.F. No.
9660 dated 12.2.49.

Mem. No 1095501-49-1 Com. dated 7.3.49

An extract of para 14. of the audit
report on the elem. education fund accounts
of the winter term St. Bd., 1946-47, together
with the reply of the S.D., St. Bd., Contribution
and the further remarks of the Examiner of
L.F. Heals contained in his letter dated
above is forwarded to the S.P.I. He is
requested to refer his remarks at an
early date.

Mr SE
15/3
To the S.P.I.
with reference
to para 14 of the
report, B.M. p 284
and 4 (p 354)

3/7/49

11/3/49

36



9/18/39 15a

Education Department.

The Director of Public Instruction,
M a d r a s

The Secretary to the Government of Madras,
Education and Public Health Department,
Fort St. George, M a d r a s

R.O.C.No.484-B1/49 dated 24th March 1949.

Sir,
ELEMENTARY EDUCATION FUND--District Board,Coimbatore --Audit Report
1946-47.
Reference:-Memorandum No.10955/C-1-49-1 Edn., dated 7.3.1949.

25306

P37

UNDER the circumstances explained by the Special
Officer, District Board, failure to call for tenders may be ratified
and the matter may not be ~~pursued~~ pursued.

Yours faithfully,

K. S. Srinivasan

For Director of Public Instruction.

ks.28-3.

K. S. Srinivasan

10955/4901

41/192 ELP H-2001
ci
Audit Report - Elementary Education
Fund Accounts - Coimbatore D.B.D.,
1946-47 - Recorded.

37/2/8 p 35 of From The Enamr of L.F. Accts. L.F. No.
9660 dated 12.2.49.
p 39 of From The D.P. No. 484-B1/49 d/26-3-49

G.O. Ms. No. 1348 E.D. d/30/4/49

1. Recorded. 19

2. Paragraph 14 of the Audit
Report-

G.O. Contd. as a special
case the failure on the part
of the D.B. Board to call for
tenders - The audit objection
will not be ~~pursued~~ pursued.

3. Paragraph 24 of the Audit
Report- It is reported

~~The Enamr of Local
Fund Accts. in his letter dated
above states that in spite of the
defect - having been pointed out
in previous years' audit reports
the consolidated tools and
plants ^{registers} have not been written
up and the discrepancies pointed
out ~~have not been~~ ^{have not been} rectified~~

The S.O. D.B.D. ^{should} ~~is requested to~~
bring up the ~~tools~~ ^{tools} and plants
registers up to date and ^{rectifying} ~~rectify~~
the discrepancies at an early
date and report the fact to G.O.

To
The S.O. D.B.D.
Coimbatore
The D.P.
(with a copy of the A.R.,
the reply of the S.O.
and the further
remarks of the Enamr)
The Enamr of L.F.
Accts.

29/4/49
2/5/49

11/4/49

C.F. 32.

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

LOCAL ADMINISTRATION. DEPARTMENT.

Received _____ Registered _____

From (Name) Sri V.K.Palaniswami Gounder,
(Designation) President,
Post Box _____, (STATION) District Board, Coimbatore.
Telegraphic Address _____



The Secretary to the Government of Madras,
Education Department,
Madras.

Roc.No.16970/G5/48 dated 14th May, 1950.

Sir,

ENCLOSURES _____

SPARE COPIES _____

Sub: AUDIT REPORT - Elementary Education Fund
Accounts - Coimbatore District Board
1946-47 - Defect of non-maintenance of
Tools and Plant Registers - Rectification
Reported.

Ref: G.O.Ms.No.1348/Edn.dated 30-4-49.

The consolidated tools and Plant Registers
in respect of the Board Ele.Schools, taluk-war, have since been
written up from the school year 1949-50 (as it stood on 1-4-49)
and the returns from the Head Masters of the Schools verified
and tallied with the entries in the Register. These registers
will be considered basic and will be maintained properly in
future.

CVA.15-5. 1950

V.K. Palaniswami
15.5.50
PRESIDENT,
DISTRICT BOARD, COIMBATORE.

LOCAL ADMINISTRATION

Sri V. A. Palaniswami Gounder,

President,

District Board, Coimbatore.

Secretary to the Government of Madras,
Education Department,
Madras.

Rec. 12870/DE-48 14th May, 50.

Edwley

① to be filed at their place at last

Sub: AUDIT REPORT - Elementary Education Board
Accounts - Coimbatore District Board
946-47 - Defect of non-maintenance of
schools and Plant Registers - Rectification
Reported.

Ref: G.O. Ms. No. 1348/Adm. dated 20-4-49.

The consolidated books and Plant Registers
in respect of the Board of Schools, Taluk, have been
written up from the school year 1948-49 (as it stands on 1-4-49)
and the returns from the Board Master of the Schools verified
and tallied with the entries in the registers. These registers
will be considered basic and will be maintained properly in
future.

SECRETARY
DISTRICT BOARD, COIMBATORE.

GVA. 15-5.

MADRAS RECORD OFFICE

Government of Madras

21

File No.	
Subj.	
Date	

Children's Village or similar school