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E & P. H. (1949) Department.

②
Ms SERIES.

G.O. NO.

3349

Edm

Dated

3-11-49

[Despatch Abstract.]

Audit Report - South Arcot District
Board - 1947-48 - Replies -
Recorded with Remarks.

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 SOUTH ARCOT DISTRICT BOARD. SOUTH ARCOT DISTRICT FOR THE YEAR 1947-48.



Name of Auditor. ..

Sri V.Ranganathan B.A.
District Inspector of Local Fund Accounts.

Time taken for audit..

From 20-9-48 to 10-1-49.

1. The Office of President and special officer was held by S.R.Kaiver Esq., M.A., I.C.S. Collector of South Arcot from 1-4-47 to 23-1-48 and by A.F. Mascarenhas Esq., Collector of South Arcot from 24-1-48 to 31-3-48.

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. The closing balance in the Cash book viz., Rs.74136-12-5 agrees with the balance in the account for March 48. The sum total of the closing balance according to the cash book relating to the General Fund and that relating to the Elementary Education Fund is in agreement with the balance in the Treasury Pass Book after allowing for outstanding Cheques and unremitted revenue in hand at the close of the year.

3. ANNUAL OBJECTION STATEMENT.

The irregularities noticed during the audit have been communicated in the annual objection statement which should be treated as part of this audit report. Important irregularities are noted below.

4. PENDING OBJECTIONS OF PREVIOUS YEAR.

Para 5 of the Audit Report of 46-47 (Para 10(a) of 45-46) supply of midday meals in 45-46. Information wanting.

Adequate action was not taken on the audit objection to verify the number of meals supplied at each centre, the expenditure actually incurred thereon, the expenditure admissible at 0-1-6 and 0-0-3 per meal and the excess amount to be recovered. The cause of in action is not ~~apparent~~ *apparent*.

5. PARA 7 of the AUDIT REPORT for 46-47. " 17 " " 45-46.

VERIFICATION OF TOOLS AND PLANT PENDING.

The returns of Tools and plant received for the year 45-46 from the Headmasters of the following schools were still pending check.

Memangalam.
Peria Sevelai.
Kunnathur.
Punambakkam.

No explanation was forthcoming for the in action.

6. PARAS 8,9(a) 12 and 13 of THE AUDIT REPORT FOR 46-47.
SUBSIDY FOR COMPULSORY EDUCATION SCHEME. REFUND OF EXCESS DISCREPANCY.

The total amount of subsidy drawn in 46-47 was Rs.321419/- (Rs.277119/- in G.O.1511 Education dated 3-8-46 and Rs.44300/- in G.O. 423 Education dated 6-3-47). The amount spent as per audited figures was Rs.218706-9-4 against Rs.218070/- reported to Government by the Director of Public Instruction. The difference of Rs.636/- would need to be reconciled.

Nature of Expenditure.	Audited figure.	Director of Public Instruction's figure.
Midday meals.	Rs. 122984 8 4	Rs. 123110
Pay and allowances of teachers and contingencies.	92547 14 0	92756
Peons and conductresses.	429 4 0	429
Books and slates.	2384 15 0	1415
Construction of sheds.	360 0 0	360
	Rs. 218706 9 4	218070

With reference to Government Memorandum 3591/ B2-48.2 Education dated 23-1-48 a sum of Rs.102349/- was refunded to Government as subsidy drawn in excess with reference to the figures reported by the Director of Public Instruction. *It may be stated how the figures reported by D.P.I. were arrived at under each item and particularly under Books and Slates where the expenditure is shown less than audited figure.*

7. PARA 9(b) and (c) OF THE AUDIT REPORT 46-47. EXCESS PAYMENT FOR MIDDAY MEALS.

The excess payment of Rs.667-4-9 would need to be recovered from the committees and refunded to Government. No tangible action has so far been taken in the matter.

8. PARA 10 OF THE AUDIT REPORT FOR 46-47. ADVANCES TO COMMITTEES/ PENDING RECOVERY.

The amount of Rs.1753-9-9 outstanding with the Presidents of the Committees was still pending recovery.

9. PARA 11 OF THE AUDIT REPORT FOR 46-47. SALE PROCEEDS OF STOCKS OF FOODSTUFFS NOT REALISED.

The Balance of sale proceeds amounting to Rs.539-10-11 was still pending recovery from the Presidents of midday meals Committees and no action was taken in this behalf.

10. PARA 14 OF THE AUDIT REPORT FOR 46-47.

The valuation statements and the measurement books were not made available to check the admissibility of the cost of sheds erected.

11. PARA 15 OF THE AUDIT REPORT FOR 46-47. SUPPLY OF FURNITURE. TENDERS NOT INVITED.

The irregularity in not having invited tenders still remained to be got condoned by Government.

12. PARA 16 OF THE AUDIT REPORT FOR 46-47.

No details were furnished for the recovery of Rs.115-8-0 effected from the dues to the President of the Kallakurichi Committee. A sum of Rs.11-13-0 was pending recovery from him and no action was taken in this behalf.

13. PARA 20 OF THE AUDIT REPORT FOR 46-47.

No action was taken to recover the dearness allowance paid in excess to the following teachers who drew dearness allowance from the Postal Department for working as Branch Post Masters.

D5, D6, D2 + 13
T.R. Ranganatha Iyengar.
S. Rajagopalan.
P. V. Kadirvelu.
K. Chinnaaswami.

It was further required to prepare a complete list of teachers who were working as Branch Post masters to check whether they received Dearness Allowance from both the District Board and Postal Department and recover the excess. But no attempts have been made so far in the matter.

14. PARA 21 OF THE AUDIT REPORT FOR 46-47. RETURNS OF TOOLS AND PLANT RECEIVED FROM THE HEAD-MASTERS.

The returns received in respect of Cuddalore Taluk and Girls Schools still remained to be checked. The discrepancies pointed out in respect of 44 schools and detailed in item 150 of the Annual Objection Statement for 46-47 still remained to be attended to.

15. COMPULSORY EDUCATION SCHEME. UNSPENT BALANCE OF SUBSIDY PENDING REFUND TO GOVERNMENT.

A subsidy of Rs.196238/- was sanctioned in G.O.2366 Education dated 4-11-47 and G.O.618 Education dated 23-3-48 towards the cost of compulsory education scheme during 1947-48. But actually only an expenditure of Rs.193532-5-0 was incurred as detailed below. The unspent balance of subsidy of Rs.2705-11-0 was pending refund to Government.

	Rs.	A.	P.
Pay of teachers.	113432	3	0
Dearness allowance	50934	11	0
Contingencies	7600	1	0
House Rent	7636	12	0
Pay and Dearness allowance of peons	428	10	0
Slates.	4500	0	0
	193532	5	0

16. SERVICE REGISTERS AND LEAVE ACCOUNTS NOT PRODUCED TO CHECK THE CORRECTNESS OF LEAVE GRANTED.

In about 67 cases detailed in the Annual objection statement the service registers and leave accounts were not produced to check their correctness of leave granted.

D101 Tirukoilur Taluk.	19 Cases	(Item 18 Annual Objection statements)
D7 Kallakurichi Taluk	23	19 ✓
D45 Girls range	3	20(i) ✓
D12 Cuddalore Range I. c	1	20(ii) ✓
D13 Cuddalore Range II.	4	77
D9 T. indivanam.	1	20(iii) ✓
D8 Chidambaram	8	20(iv) ✓
D11 Villupuram	8	47, 51, 53, 54, 59, 62, 63, 64.

17. SERVICE REGISTERS NOT PRODUCED TO CHECK THE CORRECTNESS OF PAY FIXED.

Though the revised scales of pay were introduced with effect from 1-1-47 the teachers were not given weightage in 47-48. They were allowed to pay at the stage next above their substantive pay.

The service registers of 13 teachers were not produced to check the correctness of the pay fixed. Details are given in the Annual objection statements.

D10 Tirukoilur Taluk.
Kallakurichi Taluk.
Chidambaram taluk.

5 cases. Item 21 Annual objection statements.
4 cases.
4 cases. Item 22 Annual objection statements.

(10) In the case of teachers who were undergoing punishment on 1-1-47 the revised scale of pay can come into effect from the date of expiry of the punishment and not from 1-1-47. The cases of the kind should be examined and excess payments made, if any, should be recovered.

18. SANCTION OF DISTRICT BOARD NOT POINTED.

In several cases detailed in items 14, 15, 16 and 17 of the Annual objection statement, sanction of the District Board was not pointed out to recovering charges such as House rent and other fixed contingent charges. It is not clear why sanction should not be shown if it had been previously obtained. The sanction of the Board would need to be obtained if not already done and produced.

19. TOOLS AND PLANT ACCOUNTS OF SCHOOLS. RETURNS NOT RECEIVED AND CHECKED.

At the close of every year the headmaster of each school should send a return of the tools and plant in the school which should be checked with the register maintained in the District Board office for each school and any discrepancy noticed should be got reconciled and action taken to recover the loss. The returns for the year 1947-48 would not appear to have been received and no action was taken to call for them and check.

It was to be mentioned in this connection that the returns received for 46-47 still remained to be checked. No satisfactory explanation was forthcoming for failure to do this important work. It may be noted that delay in these cases will make it impossible to fix the responsibility for the losses and make matters complicated. The in action is brought to special notice. Attention is invited to Instruction (563) of the Local Boards Manual.

20. EXPENDITURE IN EXCESS OF BUDGET PROVISION SANCTION OF GOVT. NOT OBTAINED.

The expenditure under almost all heads of account exceeded the Budget allotment as sanctioned by Government with reference to G.O. No.139 Education dated 29/1/42 the sanction of Government would need to be obtained x ratifying the excess expenditure.

Head of account.	Actual expenditure. Rs.	Budget provision. Rs.
Pay and allowances- Masters.	~~1487629~~ 1487269	1314680
Pay and allowances Clerks and servants.	36748	16490
Contingencies-other items.	48661	45100
Midday meals	14507	--
Total expenditure.Ordinary	1641959	1485510
Total expenditure ordinary and capital	1649977	x54x 1546510

21. DETAILS WANTING.

A sum of Rs.3114-3-9 has been shown in the account as "other receipts". The details for this receipt have not been noted in any register. It is necessary that the details of such receipts are posted in a register and the total of each month tallied with the figures in the monthly account.

23. OBJECTION STATEMENT: NOT RETURNED WITH REPLIES: The objection statement on the accounts for the I/1947-8 issued on 26-6-48 was still pending return with replies inspite of reminders. The cause of delay is not apparent.

24 (a) ESTABLISHMENT AUDIT REGISTER: NOT MAINTAINED PROPERLY: The rate and scales of pay of each incumbent were not noted in the fly leaf and also the house rent and fixed contingencies sanctioned for each school with orders sanctioning the same. The audit register was maintained more for the purpose of audit by posting the figures in the respective months rather than as a guide for checking and passing the bills. The register was not put to proper use for which it is required to be maintained.

24 (b) POSTING REGISTER OF RECEIPTS AND CHARGES: The register did not bear any evidence of check at the hands of the District Board Educational Officer at any time or by any other officer while incorporating the transactions of the Elementary Education Fund in the detailed monthly account.

25. RESULT OF AUDIT: The general result of audit may be considered fairly satisfactory.

26. RECEIPTS AND CHARGES: The receipts and charges for the year were Rs. 15,51,884--8--2 and Rs.16,49,976--14--11 respectively.

27. OBJECTIONS PENDING SETTLEMENT: 341 (Three hundred and forty-one) items of objections involving Rs. 29,928/3/11 were pending settlement at the close of audit.

Y E A R.	I T E M S.	A M O U N T.
1943 - 44.	1	Rs. 22 10 0
1944 - 45	1	-
1945 - 46	6	60 5 0
1946 - 47	40	3,362 10 8
1947 - 48	293	26,482 10 3
	341	Rs. 29,928 3 11
SINCE ADMITTED(-)	2	4,331 3 0
	339	Rs. 25,597 0 11

S. RANGASAMI AYYAR,
Assistant Examiner of Local Fund
Accounts: SOUTHERN C I R C L E,
TIRUCHIRAPALLE.

Forwarded to the President, District Board, South Arcot (Cuddalore) in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of Local Fund Accounts, CUDDALORE with reply in triplicate duly approved by the District Board, South Arcot for submission to Government.

/True copy/

Examiner's office,
Madras - 2.

R.V./9-2-49.

SUPERINTENDENT

8B
24-2-49

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND
OF THE SOUTH ARCOT DISTRICT BOARD FOR THE YEAR 1947-48.

Heads.	Actuals 1947-48.	Final Budget Appropriation.
Opening balance	1,72,229-4-2	Nil
RECEIPTS--ORDINARY:		
1. Education Tax	4,23,631-0-0	4,18,180
2. Other receipts.	3,114-3-9	3,160
3. Government Grants:		
(i) Under Sec.37 of the Ely. Education Act.	1,24,627-3-0	1,26,530
(ii) Under proviso to Sec. 37 of the Ely. Edn. Act.	3,82,632-0-0	3,82,630
4. Compulsory Education Scheme.	1,96,233-0-0	2,83,500
5. Contribution from General Acct.	5,11,470-0-0	3,57,470
6. Advances recovered.	13,749-8-5	2,000
DEDUCT--Refunds.	1,03,606-0-0	--
DEDUCT--Amount transferred to capital.	8,008-7-0	20,000
Total.	15,43,847-13-2	15,53,510.
ADD--Amount relating to endow- ments as shown under F. Endowments Account.	28-4-0	--
Grand total.	15,43,876-1-2	15,53,510
RECEIPTS--CAPITAL.		
1. Government grants.	--	41,000
2. Investments realised. <i>Amount transferred from ordinary</i>	8,008-7-0	20,000
Total.	8,008-7-0	61,000
Grand total.	8,008-7-0	61,000
Total including Ordinary & Capital	15,51,884-8-2	16,14,510
Grand total including opening Balance.	17,24,113-12-4	16,14,510.
EXPENDITURE--ORDINARY.		
1. Staff:		
Salaries and Allowances to D.B.E.O.	2,850-10-0	3,110
Contribution for leave and allowances.	467-3-0	250
T.A. & contingencies	377-8-0	500
Masters: Pay & D.A.	14,87,269-7-0	13,14,630
Clerks & Servants--Pay and D.A.	36,747-12-0	16,490
Contribution to P.F.	--	33,250
Travelling allowance.	998-11-0	2,000
Gratuities.	--	500
2. Contingencies:		
House rent.	40,332-12-0	54,250
Other items.	48,661-1-0	45,100
3. Equipments:		
Furniture & apparatus.	--	1,000
4. Prizes and scholarships	--	500
5. Repairs to buildings.	6,227-7-0	10,000
6. Mid-day meals.	14,506-15-0	--
7. Interest on & repayment of debt.	2,772-0-0	2,530
8. Advances recoverable.	247-10-6	1,000
Total	16,41,959-0-6	14,85,510
ADD--Amount relating to Endow- ments as shown under F. Endow- ment account.	9-7-5	--

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Grand total.	16,41,968--7-11	14,35,510
EXPENDITURE--CAPITAL.		
1. Lands and buildings.	2,069--3--0	25,000
2. Equipments;		
1. Furniture & apparatus.	5,083-14--0	36,000
2. Library books & maps.	855--0--0	--
Total.	8,008--7--0	61,000
Grand total.	8,008--7--0	61,000
Total expenditure--Ordinary and Capital.	16,49,976-14-11	15,46,510
Total, Closing balance.	74,136-13--5	63,000
Grand total including closing balance.	17,24,113-12--4	16,14,510.

Mangarathnam
District Inspector of Local
Fund Accounts, South Arcot.

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16.1.49

REPLIES TO AUDIT REPORT FOR 1947-48.

- Paras 1 to 3: Nil.
- Para 4: Government addressed in this office Roc.5773-DB-49., dated 29-4-1949 and the objections with recoveries under Midday meals were waived by Government in their order Memorandum No. 33608-B2/49-2., Education dated 13th July 1949.
- Para 5: Tools and plant verification. Since admitted during local audit, vide concerned objection statements.
- Para 6: Director of Public Instruction has been addressed regarding his recommendation to the Government in this office Roc.D2-5773/DB-49., dated 16-8-1949.
- Paras 7, 8 and 9: These items have since been waived in Government Memorandum No. 33608-B2/49-2.Education., dated 13th July 1949.
- Para 10: The Measurement Book No. 379-C has been called for from the Divisional Engineer, (Highways).
- Para 11: Condoned by the Government in Memorandum No. 2403/49-C1/2., Edn., dated 14-5-1949.
- Para 12: Midday Meals. Waived in Government Memorandum No.33608-B2/49-2., Education, dated 13th July 49.
- Para 13: Since recovered and admitted. Vide objection statement concerned.
- Para 14: The returns have since been verified and the item admitted during local audit.
- Para 15: Refunded Rs. 2705-11-0 on 4-2-1949.
- Para 16: ~~Refund Rs. 2,7~~ Service registers since produced and admitted in local audit.
- Para 17: Since produced during local audit.
- Para 18: Sanction for various items of recurring charges was in vogue even before the abolition of Taluk Boards. In as much as sanction has already been made by the then Taluk Boards and no objection of the kind has been made all these years in this behalf no fresh sanction seems to be necessary.
- Para 19: Returns have since been received and they have been checked. They are ready for verification during local audit.

p.t.o.

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REPLIES TO REPORT FOR 1947-48 - 2 -

Para 20: Government since addressed in this office Roc.D2-5773/DB-49., dated 16-8-1949.

Para 21: The instructions will be followed here after.

Para 23: Since retransmitted with replies.

Para 24: (a) Strict instructions have been issued to all clerks to follow the instructions and maintain the audit posting register properly.

(b) Noted.

Para 27: All the objection statements have been retransmitted with replies and the further remarks if any are awaited.

/True extract/

For Special Officer, Dt.Bd.

Extract from the proceedings of the South Arcot District Board, Cuddalore, passed at its meeting held on 31-8-49.

Resolution No. 1 (Audit).

Read Audit Report for 1947-48 on the Accounts of the Elementary Education Fund of the South Arcot District Board received from the Examiner of Local Fund Accounts, Madras and the draft replies thereon.

DRAFT REPLIES APPROVED.

Sd. H.S. Paul.
Special Officer, Dt.Bd.

/True extract/

For Special Officer, Dt.Bd.

L.F.No. 5363

22/10/49

Office of the Examiner of Local Fund
Accounts, M A D R A S.

Subject:- Audit report- Elementary Education Funds-
1947-48 South Arcot District Board- replies
forwarded.

82674

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

Paragraph 10 of the Audit Report. The valuation statements
and the measurement book called for, are pending production from
1946-47. Early action would need to be taken to produce the same.

M. Maniam 15/10/49
Assistant Examiner of Local Fund
Accounts.

HL
15/10/49

16

97
3.11.49
24
4.11.

PN 1-10 CB
PN 11-12 CB
p.15 CB

PN 15 CB
To The President
District Board
South Arcot
Tanjore
The Examiner of
L.F. Accounts
The D.P.O. with
a copy of the audit
report with reply
for enclosure
PN 24 CB
PN 11 & 12 CB

The B2
24/10

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EXP. H (C1)

Audit Report - South Arcot
District Board - 1947-48 -
Replies - Recorded with remarks.

From the Examiner of L.F. Accounts,
L.F. 10035 dated 28-2-49
From the S.O., South Arcot District Board,
dated 1-9-49.
From the Examiner of L.F. Accounts,
L.F. No 5363 dated 22/10/49

Order/MS. 3349 Edn., dated 3-11-49
Recorded. It is reported that
Para 10 of the Audit Report: - The
valuation statements and the measurement
book have not been produced ^{during audit} before
from 1946-47. The President, District Board,
Tanjore is requested to take necessary
action to produce the same.

SR
29/10/49
24/11/49
31/10/49

Note: - Attention is invited to para 6 of the
audit report and the replies of the S.O.,
South Arcot Dt Board. B2 section may be
referred to for details.

As regards para 6 the issues of the
correspondence with the D.P.O. may
be awaited. As regards para 20
sanction has been given
31/10
31/10/49

(11-11-11)

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From the Examiner of L.F. Accounts
L.F. 10032 dated 28-2-11
From the S.O. District Board
dated 1-3-11
From the Examiner of L.F. Accounts
L.F. 10032 dated 25/10/11

Under Mr. J. J. Edwards dated 11-1-11
Recorded
Form 10 of the District Board
valuation statements and the management
books have not been produced
from 1910 to 1911. The President, District Board
therefore is requested to take necessary
action to produce the same.

25/10/11
N/A

To the President
District Board
The Examiner of
L.F. Accounts
The D.F. (via
a copy of the
report will report

Handwritten notes at the bottom of the page, including "L.F. 10032" and "District Board".