Sectt. II-27—60,004—17-11-48.

EDUCATION AND PUBLIC HEATH (194 9) Department.

Miscellaneous SERIES.

G.O. NO. 3718 Education

3718

Dated 3rd December 1949.

Put away

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[Despatch Abstract.]

AUDIT REPORT - Elementary Education Fund - 1947-48 - District Board - Chingleput - Recorded.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Ms.	2074	Edn.	26.9.1947	(Audit for 1945-46)			
Ms	2289	"	11.9.1948	(Audit for 1946-47)			
Ms.	1515	"	12.7.1947.	(B.E for 1947-48)			

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

L.F. 1610 | 13.6.49

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE CHINGLEPUT DT. BOARD FOR THE YEAR 1947-48.

CHINGLEPUT DT. BD. RECEIVED. 22 JUN. 1949 SAIDAPET.

EXAMINER OF LOCAL FUND ACCOUNTS 1 NOV 1949 MADRAS

Name of Auditor :- Sri S.S. Subramanyam, Dt. Inspector.

Time taken for Audit :- From 6-1-1949 to 5-3-1949.

The office of Special Officer was held by Sri K. Rama Varma (Collector) from 1--4--47 to 31--5--47, by Sri T.S.Rama-chandran, I.C.S., from 1--6--47 to 9--8--47, and by Sri Venkateswaran, C.I.E., I.C.S., from 10--8--47 to 31-3-48.

2. The receipts and payments during the year are shown in the annual ~~account~~ 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.1,21,344-9-6 agrees with the balance in the account for March 1948 except for a sum of Rs.14-6-0 as detailed in item 51 of the Annual Objection Statement for 1947-48. The sum total of the closing balance according to the cash books relating to General Fund and that relating to the Elementary Education Fund is in agreement with the balance in the Treasury and Bank Pass Books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The irregularities noticed during the audit have been communicated in Objection Statements which should be read as part of this report. Important irregularities are noted below.

4. GENERAL REVIEW :-- On account of the introduction of the revised scales of pay to teachers with effect from 1--1--47 there was an increase in expenditure by way of salaries and allowances and to meet a portion of the extra cost involved, the rate of education cess was enhanced from 14 pies to 27 pies in the rupee of land revenue from Fasli 1357. A loan of Rs. 64,000 was sanctioned by Government for payment of Dearness Allowance to teachers in G.O.NO.MS. 1002 L.A., Dated 9-6-47. A further subsidy of Rs.2,03,000 was also sanctioned by Government in Memo No.4370-B-2/48-2 dated 20--3--48 for the

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same purpose. Besides these, to avoid deficit balance under the Elementary Education Account the entire arrear toll compensation grant of Rs.3,04,973-1-0 was allowed to be utilised (vide paragraph 8(c) of G.O.MS.NO. 577 L.A. dated 20--3--47). The District Board was also permitted to make an additional contribution of Rs.46,200 to the Elementary Education Fund in Government Memo No. 60824-B2/47-3 Education dated 14-10-47 In spite of all the above, during certain months of the year there was no sufficient balance in the Elementary Education Fund Account and temporary diversions had to be made from the General Funds to the extent of Rs.26,000 in June 1947 and Rs.50,000 in December 1947, which were however made good to General Funds in the subsequent months. There were also liabilities to the extent of Rs.97,305 at the end of the year to be met out of the closing balance and the remaining sum of Rs.24,025 being available as surplus, which has resulted from the subsidy paid by Government to wipe off the deficit caused by the grant of dearness allowance to the Boards' Elementary School Teachers, was also required to be refunded to Government in Memo No. 81985/48-6-B2 Education dated 21-2-49. Thus in effect, the year should be treated as having closed with a nil balance.

5. BUDGET - REAPPROPRIATION WITHOUT ADEQUATE SANCTION:-

In Special Officer's Proceedings 1393 dated 31--3--48 reappropriation to meet expenditure over approved budget allotment, was sanctioned but as the total expenditure under ordinary account exceeded the provision in the sanctioned budget, the sanction of Government should have been obtained for the transfer of provision from the capital account to ordinary account under paragraph 3 of G.O.MS.NO. 139 Education dated 29-1-1942. The sanction may now be obtained.

6. PENDING OBJECTIONS OF PREVIOUS AUDIT REPORTS.

(1) Paragraph 4 of the Audit Report for 1946-47.

EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT :- The sanction of the Director of Public Instruction to the reappropriation

of funds was not pointed out.

(2) Paragraph 5(e) of the Audit Report for 1946-47.
,, 10 ,, 1945-46.

Action remained to be taken to examine the leave accounts, to adopt the correct method of calculation of earned leave, and t to recover excess payments of leave salary if any. A certificate that action has been taken and all leave accounts have been examined may be furnished.

(3) Paragraph 5(h) of the Audit Report for 1946-47.
,, 12(c) ,, 1945-46.

MISTRESS - SRIMATHI MEENAKSHI - LEAVE ACCOUNT - REVISION OF :-- There was no information regarding continuity of service from 10--9--35 to 12--10--35. The information may now be obtained and necessary action taken to revise the leave account.

(4) Paragraph 6 of the Audit Report for 1946-47.

COMPULSORY EDUCATION FEEDING CENTRES - ACCOUNTS - DEFECTS.

(a) WALAJABAD CENTRE :- After allowing for the recovery of Rs.4-5-3, the balance of Rs.15-12-0 has not either been recovered or accounted for by vouchers.

(b) The excess payment of Rs.248-7-6 made to the President Feeding Centre Malliankaranai & Perungoli was not recovered.

(c) The balance of Rs.4/- is pending recovery from the President Feeding Committee, Poonamalle Centre.

(d) & (e) Accounts showing adjustments of excess payments of advances made to the Feeding Centres were not produced in respect of the four centres, Red Hills, Pallavaram, Cheyyur and Tirupatchur.

(f) Detailed accounts relating to the three centres, Tambaram, Tirukalikundram and Tiruvellore were not produced even during annual audit.

(5) Paragraph 10 of the Audit Report for 1946-47.

LEAVE GRANTED UNDER FUNDAMENTAL RULES:-- As the verificatio of all service registers has been completed for the period ending 31--12--48, it may now be stated whether verification of previous services has been done and the leave accounts revised wherever necessary. The result may be intimated.

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(6) Paragraph 11 of the Audit Report for 1946-47.

The tools and plant registers in respect of many s schools were still either not written up or verified as detailed in the Annual Objection Statement for 1947-48. The registers for the year 1946-47 may all be written up, verified and brought up-to-date.

(7) Paragraph 12 of the Audit Report for 1946-47.

ESTABLISHMENT AUDIT REGISTERS :-- The defects still ~~xixxxxxx~~ continue. The revised scales of pay were not noted, authority for the payment of contingent charges, house rent etc. was not quoted in the audit register and the total sanctioned scale certified to. The registers may be brought upto-date and the fact reported.

(8) Paragraph 13 of the Audit Report for 1946-47.

STAMPED ACQUITTANCES - NOT PRODUCED :-- Stamped acknowledgments aggregating Rs.2,172-9-0 were still not produced for audit.

(9) Paragraph 14 of the Audit Report for 1946-47.

(i) The Registers of Bills passed for payment for 1946-47 were not produced even during annual audit.

(ii) The defective maintenance of the Registers of Service Books is commented upon - vide paragraph 22 of the audit report. This may be rectified now.

(10) Paragraph 15 of the Audit Report for 1946-47.

The Objection Statement for 1945-46 II half year issued on 4--3--47 has not been returned with replies.

FIXATION OF PAY IN REVISED SCALES.

7. GENERAL:- (a) ~~The Dt. Board~~ In its Resolution No. 96 dated 16--7--34 the Dt. Board adopted the revised scales of pay for teachers, prescribed in G.O.NO. 2504 L. & M. dated 23-5-34, with effect from 1--7--34. Further instructions were issued in G.O.NO. 749 L. & M. dated 25--2--35 regarding the manner of fitting in the present incumbents into the new scales and as the revision of pay of the teachers on this basis would involve additional expenditure, the President addressed Government in his letter

Roc. No. 7328-35-C.1 dated 7--6--35 for instructions and stated that pending orders the revision already given effect to from 1--7--34 would be continued. Later in Dt. Board Resolution No.33 dated 31--10--45 the Board gave effect to the orders contained in the G.O. of February 45 partially. But as Government in G.O. NO.MS. 1515 dated 10--7--37 insisted that the revision should be given effect to "INTOTO" in accordance with the instructions already issued, the Dt. Board resolved in Res.No. 58 dated 25-9-37 that all teachers should be given pay as per their qualifications and service on 1--7--34 and imposed a cut on salaries. This was approved by Government in their order No.Mis. 285 Edn. d/3-2-38 subject to certain conditions which were adopted finally in D.B.R. NO. 67 dated 26--2--38. In this resolution, the revised scales were ordered to be given effect to from 1--3--33, the services of the teachers upto 1--7--34 only being taken into account, or in other words the services for the period from 1934-38 were left out of consideration for want of finance and the earned increments for that period were not also granted. Later, on the representations made by the teachers, the Dt. Board in Res.No. 47 dated 28--2--45 sanctioned the revised proposals of the President to grant increments to teachers withheld for the years 1934-38, taking into account their entire service, and gave effect to the enhanced rates of pay thus arrived at, from 1--1--45 with no claim for arrears. From 1--1--47, Government ordered a further revision of scales of pay in G.O.NO. 975 Edn. dated 10--5--47 and 1154 Edn. dated 5--6--47. It was laid down in G.O.NO. 541 Edn. dated 16-8-48 that the fixed rate of pay should be excluded for the purpose of reckoning service for advance increments. It is observed, that the Special Officer in paragraph 2 of his letter No.Roc.13754-48 C.1 dated 20--7--48 while addressing Government to permit the counting of service in fixed rates of pay for weightage, represented that the Dt. Board adopted the time scales of pay sanctioned in G.O.NO. 5096 L. & M. dated 7--12--33 from 1--3--38 only and that the teachers were on fixed rates of pay prior to that date. From the facts detailed above, it is clear that the time

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scales should be deemed to have been adopted by the Dt. Board even from 1--7--34 (in the service registers also time scales of pay were noted from 1--7--34) as subsequent increments were also allowed in the time scales, though not paid, and not from 1--8--38 as stated by the S.O. As Government declined to reconsider their previous orders contained in G.O.No..541 Edn. dated 16--3--48, and directed the exclusion of service on fixed rates of pay for advance increments, the initial pay of all the teachers whos services prior to 1--7--34 were on fixed rates of pay should be revised as a maximum of 3 advance increments alone is admissible instead of four. The pay of the teachers thus affected may be refixed after scrutiny, the revised pay entered in the Service Registers, the excess salary paid from 1--1--47 recovered, and the fact reported. Instances are given in item 1 of the Annual Objection Statement for 1947--48.

8. IRREGULAR FIXATION OF PAY OF TEACHERS CONTINUED.

(1) In cases where an employee is not eligible for any advance increment under clause (c) of Rule 3 of the rules issued in G.O.NO.Ms. 1422 L.A., dated 19--8--47, he shall be allowed to count service in the existing scale of pay for increment in the revised scales of pay upto a maximum of one year. This principle was not observed either in fixing the initial pay of teachers on 1--1--47 or in granting increments in the revised scales after that date. Instances are detailed in items 2 to 15 of the Annual Objection Statement for 47-48. Similar cases may be examined and the correct fimation of pay made on 1--1--47, or subsequent increment after 1--1--47 granted taking into account the previous service in the old scale of pay.

(2) In one case, while reckoning service in the existing scales of pay, service which has not been or may not be counted for increment in any scale of pay applicable to the post at the time, was not excluded as required by the instruction contained in the note under Rule 3 of G.O.NO.MS. 1422 L.A., dated 19-8-47 Consequently the initial fixation of pay was more than what is admissible under the rules. Instance is given in item 16 of the

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A.O.S. 47-48. Any other cases where this principle was not observed may be reviewed for the purpose of correct fixation of pay

(3) An employee who elects to enter on the revised scale of pay from a date later than 1st January 1947 is not eligible for the grant of any advance increment under G.O.NO. 1422 L.A., dated 19--8--1947 (vide Government Memo No.32750/47-2-G dated 12th Oct. 1947. But instances were noticed where advance increments were granted to teachers who elected to enter on the revised scales of pay subsequent to 1--1--47 - vide items 43 to 46 of the A.O.S. 47-48. The fixation of pay has to be revised in all these cases disallowing the advance increment granted and excess pay drawn upto date worked out and recovered.

(4) Where an employee was on leave on the 1st January 1947, he is entitled to the revised scale of pay only from the date on which he returns to duty in the post. In the instances detailed in items 30, 31 & 32 of the A.O.S. 47-48, the revised scales were given effect to even from 1--1--47 though the teachers were on leave on and after that date, vide Government, Memo No. 25501-2-Spl. L.A., dated 13--8--47. The excess leave salary paid to these teachers in supplemental bills would need recovery. Simialr cases of the kind may also be examined and action taken to recover the excess payments made.

(5)(a) Punishments such as withholding of increments for certain periods were inflicted in certain cases which continued to be in force on 1--1--47. As the pay drawn by the teachers was less than the minimum of the revised scale, the pay in the revised scale has to be refixed so as not to cause greater hardship than what they would have suffered had the old scale of pay continued to be in force. The punishment in such cases if necessary may be modified with the sanction for the Appellate Authority Vide Government Memo No. 25501-2-Spl. L.A., d/13-8-47. But no action has beent taken to obtain the orders of the Appellate Authority in cases where there was hardship and the teachers were adversely affected, or otherwise. In some instances, the punishment was not given effect to at all. Details are given

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in items 20, 21, 22, 25, 27 & 28 of the A.O.S. 47--48.

(5) Further it was observed that the period during which increment was stopped was not exclusive of any interval spent on leave before the period was completed - vide instructions under Fundamental Rule 24, in very many cases. A few instances are noticed in audit are detailed in items 19 and 20 of the A.O.S. 47-48. While revising the orders as suggested in paragraph (a) above, these instructions may also be followed while refixing the dates restoring the original pay in the revised scales. The cases may be examined, and action takenreported, where there were omissions to observe the principle referred to.

(6) Some instances where the fixation of pay was less than what is admissible under the rules in force where also noticed due to irregular calculation fof period of service for the purpose of weightage for the grant of advance increments. Examples are given in items 39 to 42 of the A.O.S. 47-48. The mistakes arose on account of the fact that no regular statements were prepared giving details regarding total service in the existing scale, periods which have to be excluded, and net service to be reckoned. Such and similar cases may be reviewed and necessary action taken. A detailed statement showing all particulars necessary to fix the pay may be prepared while revising the pay excluding service on fixed pay.

(7) As in all cases, where the teachers were entertained in service prior to 1--7--1934, the service on fixed scales of pay were taken into account for weightage and as Government have declined to permit this procedure being adopted the initial refixation of pay on 1--1--47 has to be revised expeditiously and overpayments made recovered.

(8) The declarations obtained from the teachers as to the dates from which they elect to enter in the revised scales have not been pasted in the Service Registers.

(9) INDEPENDENCE DAY CELEBRATION - EXPENDITURE NOT PROPERLY ACCOUNTED FOR :-- In G.O.MS.NO. 1380 L.A. dated 8--8--47 Government ordered that the expenditure on the purchase of sweets for distribution among school children on the Independence Day should be

limited to one anna per child and the cost would be recouped from Government and the cost of the other items of the celebration should be kept at a minimum, and be met from the general funds.

A sum of Rs.2337/- was paid to the Headmasters from Elementary Education Funds in vouchers 901 to 907 dated 9-8-47 as advance for the purchase of sweets for distribution among school children in the seven taluks in the District. Another sum of Rs.405-12-0 was paid in vouchers 892 to 898 of August 47 to the Headmasters for meeting the other items of expenditure. In Jan. 48 a further expenditure of Rs.706-2-0 was incurred - vide vouchers2907 to 2911 and 2917, 2918 being the balance of amounts due to the Headmasters of schools. The expenditure on account of Independence Day Celebration either by way of advance or direct expenditure is not a proper charge to Elementary Education Funds - vide paragraph 3 of G.O.MS.NO. 1380 L.A. dated 8-8-47. The amounts has to be paid to Elementary Education Fund from General Fund.

During the months of August 1947, September 1947, October 1947 and March 1948 a total sum of Rs.60-1-0 being the unspent balance, was credited to Elementary Education Funds either in cash or by adjustment from the bills. Detailed vouchers for the expenditure of Rs.2983-1-0 were either not obtained from the Headmasters or made available for verification and the entire advance is shown as outstanding in the Advances Recoverable Register without even adjusting the recovery of the unspent balance of Rs.60-1-0. Detailed vouchers for the payment of Rs.405-12-0 were also not produced for audit.

A sum of Rs.3451-7-0 was got adjusted in March 1948 from the Provincial Funds to the Dt. Board Elementary Education Funds towards the cost incurred for the distribution of sweets to school children and this amount is shown as abatement of expenditure under contingencies other items. The connected papers to show how the amount of Rs.3451-7-0 was arrived at and claimed from Government, when the actual expenditure was less, were not produced for audit.

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(10) LAW CHARGES - SANCTION OF GOVERNMENT - NOT OBTAINED FOR THE DEBIT :-- (i) A sum of Rs.20/- was paid as advance in voucher 1917/46-47 towards law charges in connection with a tree theft case in the Dt. Board School compound at Ninnahrai and another sum of Rs.30/- was paid in voucher 203/4-47. Sanction of Government was not obtained for the debit of expenditure to Elementary Education Funds.

(ii) A suit was filed for taking possession of the properties, viz. a school building and a small land measuring forty four cents in S.NO.342/2 in the Veliyur Village of Kanchespuram Taluk, which were given as gift to the Dt. Board some years some years back by one Ponnammal.

A sum of Rs.130/- was paid to the advocate, Sri N. Krishnasawmy Reddiar, in vouchers 609 and 610 dated 18-6-47 towards fees and preliminary expenses in connection with the said suit O.S.NO. 55/47. Sanction of Government was not obtained for the debit of the expenditure to Elementary Education Funds.

(11) FEEDING CENTRES ACCOUNTS - NOT CLOSED FINALLY :--

Government introduced the scheme in the year 1945 for providing midday meals for poor children and prescribed that payments may be made at one anna nine pies for each pupil fed per day, one anna six pies representing the cost of meal and three pies the cost of incidental charges. In spite of the orders of Government issued in G.O.MS.NO. 506 Education and Public Health dated 7--3--46 that detailed accounts should be maintained at each feeding centre by the Feeding Committee, payments to the committee were made merely on the basis of the number attended without regard to the actual expenditure incurred in the centres, duly supported by proper vouchers. The excess payments aggregating Rs.1079-8-6 made to the three centres pointed out in the last year audit report for 1946-47 were still not adjusted. Owing to financial position Government in G.O.MS.NO. 386 (Edn. & P.H.) dated 3--3--47 ordered to terminate the scheme with effect from 1st April 1947. The detailed accounts, vouchers and Registers in respect of the three feeding centres viz. Tambaram,

Tirukalukundram and Tiruvellore were not produced even during the last local audit though nearly two years have elapsed. In the absence of the connected records it was not possible to see whether there were any excess payments made to the above three feeding centres. The consolidated stock Register was not produced to verify whether all the utensils purchased by the feeding centres were duly accounted for and handedover to the Dt. Educational Officer, Saidapet as required by G.O.MS.NO. 386 Edn. & P.H. dated 3-3-47. The Stock Registers of provisions were also not produced to see how the balance of food stuffs such as rice, wheat etc. was disposed of.

There was still a total outstanding balance of Rs.1108-2-1 in the Advances Recoverable Register in seven centres. Early action would need to be taken to get the connected records, prepare consolidated accounts of expenditure incurred by the District Board by way of advances made from time to time and payments disbursed at 0-1-9 per pupil, the actual expenditure incurred by the feeding centres, the actual number of pupils fed at each centre in the year, and the subsidies claimed from Government for each year, the amount of unspent balances refunded and the balances still due to or refundable by the Presidents of the feeding committees. Though the proper tabulation of the transactions was required to be done during annual audit for verification, no attention was paid to this matter.

(12) VOUCHERS - NOT PRODUCED :-- Three hundred and five (305) paid vouchers amounting to Rs.47,797-3-2 in all in respect of the payments of salaries to the teachers as detailed in item 245 of the Objection Statement for 1947-48/II were not produced for audit. These may now be traced and produced urgently. The defects in the system giving rise to this irregularity which is serious may be invest-igated and it may be seen that the irregularity does not recur.

(13) PURCHASE OF FURNITURE - INVITATION OF TENDERS - IRREGULARITIES:-- The Neil Co-operative Timber Works, Tiruvottiyur, were asked to quote rates for the supply of certain furniture to Elementary Schools in Roc.10954/47-C dated 29--7--47 and

accordingly the company quoted rates for the articles in their letter No.11/508/47 dated 20--8--47 and orders were placed for the supply of furniture at the rates agreed upon in Special Officer's Roc.No.10954-47-C dated 12-11-47. The purchase was also sanctioned in Special Officer's Proc.819 dated 15--11--47 as detailed below.

Teak wood chairs	195	at Rs.16/-	each.
,, Tables. (with single drawer)	110	,, ,, 20/-	,,
,, siting planks.	200	,, ,, 15/-	,,
,, Blackboards with stands.	105	,, ,, 55/-	,,

But as the supply was not made till February 1948, sealed tenders were called for on 16--2--48 to reach the office on or before 26--2--48 and the orders placed with the Reid Co-operative Timber Works uncancelled. The lowest tender rates of Messrs. K.S. Venkateswara Brothers and Rajaram and Co. were accepted in Special Officer's proceedings 1226 dated 2--3--48 as follows.

(i) Messrs. K.S. Venkateswara & Brothers:--

Teak wood Tables.	at	Rs.20	8	0.
,, Chairs.	,,	,, 15	8	0.
,, Blackboards with stand.	,,	,, 35	12	0.

(ii) Messrs. Rajaram & Co.

Siting planks. at Rs.10/- each.

Intimations of acceptance of the tenders were sent to the companies in Roc.10954-47-C dated 28--2--48, with a request to execute the agreement and to deposit 5% of the total cost as security deposit on 4--3--48 and to supply the furniture before 20--3--48. As there was no response from Rajaram Company the orders for the supply of sitting planks were cancelled an the next lowest rate of Messrs. K.S. Venkateswara Brothers at Rs.12-9-6 was accepted in Special Officer's Proc.1305 dated 18--3--48. The company supplied 20 sitting planks for Rs.251-14-0 - vide bill dated 24--3--48 (vr.4672/3-48). and 200 planks for Rs.2518-12-0 vide bill dated 31--3--48 (vr.4083/3-48). The excess over the lowest rates for the supply of 220 planks worked out to Rs.570-10-0 and this could have been avoided if the rules regarding invitation of tenders were properly observed as detailed below.

(a) A period of at least 10 days was not allowed in the tender notice, from the date of publication of the first advertisement in a newspaper, which was 18--2--48, for the submission of the tenders.

(b) The amount of earnest money which should accompany the tender was not specified and was also not obtained.

The non-observance of the condition mentioned in item (b) above resulted in a loss of Rs.570-10-0 to the Board; which would otherwise have been averted if earnest money was insisted on and obtained before the consideration of the tenders. The non observance of the tender rules prescribed in Rule 203-A of the Local Boards Manual as amended, requires condonation by Government.

(c) In the inspection notes of the Personal Assistant dated 20--6--48, it was observed that the articles of furniture supplied to the Board Elementary Schools were very flimsy, the table and black board supplied to Arani School were already broken, the black board was made of a very cheap stuff and was absolutely useless, the black paint had already faded and the Personal Assistant finally recommended for removal of their name from the approved supplier's list. It was further ordered that the broken articles of furniture should also be replaced and that the security deposit of Rs.715/- need not be refunded to them till then, and a general circular was issued to all schools to report the condition of the articles supplied to them. Before the bills were passed for payment, sufficient care should have been taken to checkmeasure the articles of furniture and all useless articles rejected and payments withheld to avoid unnecessary correspondence. The action taken to replace the broken articles already supplied to the schools may be intimated.

(14) PIECE-MEAL PURCHASES - NON INVITATION OF TENDERS :--

In regrd to the following purchases made during the year, the total cost of the articles paid for, exceeded the limit of Rs.1000/- but no open tenders were invited as laid down in Rule 203-A of the Local Board Manual, as amended. The probable cost

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of annual indent should be taken into consideration for the purpose of invitation of tenders so as to secure cheap rates. The purchases made, despensing with tenders, require the specific approval of Government.

(i) SUPPLY OF TIME PIECES:-- Purchase of 23 time pieces was sanctioned in Special Officer's proc. dated 19--5--47, 35 time pieces in his proc. 819 dated 15--11--47, 16 time pieces in his proc.1312 dated 18--3--48 and 1 time piece in his proc.1350 dated 25--3--48. Only quotations in sealed covers were called for from 7 Companies on 29--9--47. The rate quoted by Messrs. S.I. Company for "INDIANA" time piece viz. Rs.19-4-0 was accepted by the Special Officer on 15--11--47 and orders were placed for the supply of 23 numbers and the supply was made and paid for. Based on this rate subsequent purchases were made as detailed below without calling for open tenders.

			Rs.	A.	P.
Vr.	2921/1-48.	23 Time pieces.	456	1	0
,,	3747/3-48.	16 ,,	317	10	0
,,	3286/2-48.	35 ,,	694	13	0
,,	3746/3-48.	1 ,,	19	13	0
		Total.	1488	5	0

(ii) SUPPLY OF LOCKS, GARDEN TOOLS ETC. :-- The purchase of locks and garden tools was sanctioned by the Special Officer in his proceedings 1377 dated 31--3--48. Quotations in sealed covers were called for on 23--3--48 so as to reach the office on 27--3--48, from 10 local firms and the rates quoted by Sri M.P.C. Krishna were accepted by the Special Officer on 30-3-48 and he was asked to supply the articles before 31--3--48. Payments were made as follows:-

		Rs.	A.	P.
Vr.	3883/31-3-48.	545	4	0
,,	4079/31-3-48.	619	0	0
	Total.	1164	4	0

As the value of the articles purchased exceeded Rs.1000/- open tenders should have been called for, giving sufficient time for the submission of the tenders.

(iii) PURCHASE OF SLATES :-- Similarly in Special Officer's

proceedings 1278 dated 13--3--48 purchase of slates was sanctioned. Sealed quotations were called for from certain firms in Roc. 15669-47-C13 dated 26--2--48 and the lowest rate of Rs.26/- quoted by the Eastern Slate Works, Saidapet was accepted. The expenditure incurred was as follows. No open tenders were called for.

			Rs.	A.	P.
Vr.	3940/3-48.	204 dozens.	884	0	0
,,	4078/3-48.	24 ,,	104	0	0
,,	4080/3-48.	60½ ,,	262	2	0
		Total.	1250	2	0

(15) OUSTING OF TEACHERS IMMEDIATELY FOLLOWED BY POSTING :--

Instances were noticed wherein the officiating teachers in service were ousted at one place and re-entertained on the next day at another place. These are treated as transfers from one place to another without break of service and in the leave account the period of service was reckoned from the date of entertainment and increments were also sanctioned counting the period as continuous. But approval of District Educational Officer was not obtained for the transfers made from one place to another as laid down in Rule 1(3) of the Rules issued in G.O.NO. 3580 L. & M. dated 7--9--32. If it is to be considered as ousting in the old place and fresh appointment in the new station then the reckoning of service from the date of reentertainment alone will count for increment or leave since broken periods of officiating service cannot be treated as continuous. Then the excess amount paid to the teachers detailed in items 33 & 34 of the Annual Objection Statement for 1947-48 would need to be calculated and recovered and in similar cases also action would need to be taken.

(16) PROPORTIONATE DEBIT OF COST OF ESTABLISHMENT :--

Government issued orders in G.O.NO.MS. 385 Edn.&.P.H. dated 13--3--45, in supersession of all previous orders, regarding the adjustment to the general funds from the Elementary Education Fund, of the pay and other charges of the ministerial establishment desitable to the latter fund.

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(a) The contribution for Provident Fund bonus was not calculated and adjusted at the rate of one-sixteenth of the maximum of the sanctioned scale of pay of the post but was calcualted at the rate of one-sixteenth of the average pay of the sanctioned post. The amount may be recalculated and necessary adjustment made.

(b) As regards the contribution for Provident Fund bonus during leave no amount was adjusted. The contribution due at the rate of 8 1/3 % of the contribution for Provident Fund bonus may now be worked out and credited to the General Funds.

(c) A sum of Rs.1068/- being the house allowance paid to the staff was also adjusted in voucher 4096/3-48. The authority for the adjustment of this compensatory allowance was not pointed out.

(d) The contribution for leave salary was calculated at the rate of 12½ % of the average pay irrespective of the fact whether the staff was subject to Fundamental Rules or Madras Leave Rules. For the persons subject to Madras Leave Rules the contribution for leave salary should be calculated at the rate of 11 %. Early action would need to be taken to recalculate the correct amount due and adjust the same to General Funds and the fact reported.

ACCOUNTS.

17. ESTABLISHMENT AUDIT REGISTER - DEFECTS :--

Though the defective maintanance of the Establishment Audit Registers was commented upon in the previous years, no improvement was noticed during the year 1947-48. Postings of some of the payments were not made in the Establishment Audit Register as and when the vouchers were passed for payments but the omissions were supplied during audit. It may be noted in this connection that the vouchers passed should be entered then and there in the register to guard against double payments being made either by oversight or fraudulently. The flyleaf was not kept upto-date and the totals were not struck therein so as to accord with the figures noted against sanctioned scale. All orders, sanctions etc. in force at the time of the opening of the

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new register were not correctly noted and the entries were not compared and attested by any responsible officer. The number of sanctioned posts for each school and the scales of pay were not noted in the appropriate columns in the flyleaf. Particulars regarding pay, increment, promotion, leave and transfers were not entered at all in the flyleaf and attested. In the case of alterations of sanctioned establishment or pay of the post or the individual holding it, due to increment or revision of scales of pay, the changes were not recorded against the post or the individual concerned, as the case may be, with a note of the date from which they had taken effect. Reasons for the variations in or excess over the sanctioned scale were not recorded in the column provided therefor at the foot of the Audit Register. House rents and fixed contingencies drawn along with pay were not posted correctly in the columns or the months for which payments were made. Authority sanctioning the rate of House rent, sweeper's wages and other recurring charges were not noted in the Audit Register. In this connection attention is invited to the instructions issued by the Examiner of Local Fund Accounts in his L. F. No.4591 dated 2--9--43.

Though the revised scales of pay came into force from 1-1-47 the changes in the scales and the pay fixed for teachers were not noted in the flyleaf with the result that there was much difficulty in the audit of pay bills for 1947-48. The registers thus in maintained did not serve the purpose for which the registers were prescribed.

The pay drawn by the District Board ~~Educational~~ Educational Officer and the charge allowance drawn by the Personal Assistant for the period, he was in additional charge of the post, were not posted in establishment Audit Register.

18. REGISTER OF ADVANCES RECOVERABLE :-- The Register of Advances Recoverable was not maintained properly. The Register does not disclose that any scrutiny was exercised by the District Board Educational Officer. The monthly columns for recoveries

P. T. O.

made or adjustments effected were not totalled at the end of every month and the figures agreed with the corresponding credit under "Advances" in the monthly posting register. The figures in the Advances Recoverable Register at the end of the year did not agree with those in the annual account as shown below.

Receipts side.	Amount as per Adv. Recoverable Register.			Amount as per Annual Account.			Difference.		
Receipts side.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Advances Recovered.	4791	11	10	9641	2	9	4849	6	10

A few instances of erroneous accounting of figures are mentioned in item 49 of the Annual Objection Statement for 1947-48.

The outstanding items of advances shown as pending adjustment at the end of the year 1947-48 aggregating Rs.3548-2-1 were not carried forward in the Register for 1948-49. Early action would need to be taken to reconcile the difference and arrive at the correct balances.

19. TOOLS AND PLANT REGISTERS - DEFECTS :-- In spite of the irregularities having been pointed out in paragraph 11 of the Audit Report for 1946-47, the same defects continued in the maintenance of the Tools and Plant Registers during the year under Audit. The lack of supervision in the Elementary Education Section, though there is a separate Educational Officer who is responsible for the proper maintenance of accounts, is brought to notice. Out of 640 Elementary Schools, the Tools and Plant Registers for 438 schools only were produced for audit. The reason for the non production of the registers for the balance of 202 schools has to be investigated.

The closing balances as on 31--3--47 were not brought forward correctly for 1947--48. The closing balances as on 31--3--48 were not invariably noted in all the registers and carried over in the registers for 1948--49. In some cases the opening balances have been taken from the extracts received from the Headmasters without checking the figures with the book balances of the previous year in the registers maintained in the office and in other cases extracts were not obtained at all and checked with the book balances

in the registers. No stock accounts were written up for 1947--48 in some of the schools. For some schools, the stock accounts were not written up for three or four years consecutively as detailed in item 47 of the Annual Objection Statement for 1947--48. Certificates of verification were not recorded by any responsible officer. If the defects are not rectified with promptness, the reconciliation of differences will be all the more difficult, if not impossible. Hence a detailed check shoul be made and the registers brought upto-date.

20. IRREGULAR DEBIT OF EXPENDITURE IN ACCOUNTS :--

Furniture etc. viz. chairs, tables, slates, watches, garden tools, books and maps to the value of Rs.21,106-8-0 as noted:

	Rs.	A.	P.
(i) Furniture.	15,205	7	0
(ii) Slates.	1,250	2	0
(iii) Locks & Garden Tools.	1,164	4	0
(iv) Time pieces	337	7	0
(v) Books & Maps.	3,149	4	0
Total.	21,106	8	0

were paid for, in March 1948. But no expenditure was debited under Equipment Furniture and apparatus, Library Books and Maps, through provision was made in the sanctioned budget to an extent of Rs.15,000 and Rs.3,000 respectively. The entire expenditure was debited to contingencies - other items, with the result that the budget provision under the latter head of account was exceeded by Rs.25,122.

21. REGISTER OF BILLS PASSED FOR PAYMENT :--

Seperate Registers were opened for each taluk and seperate pages for each school. No progressive totals were made at the end of each month and tallied with the figures in the monthly account after preparing an abstract of the totals. Even at the end of the year an abstract was not worked out and tallied with the figures in the annual account.

22. REGISTER OF SERVICE BOOKS :-- The Registers of Service Books were not maintained properly. The dates of opening of Service Books, their rank or grade were not noted in the columns

P. T. O.

provided. The date of last attestation was also not noted. The Registers did not bear evidence of any check by the District Board Educational Officer. The Registers of Service Books in respect of Ponneri and Tiruvellore Taluks were not produced for audit. It is suggested that a consolidated register for the Elementary Education Section may be maintained grouping the teachers under the three grades, Secondary, Higher and Elementary and written up according to seniority, as the registers now maintained taluk wise may not be useful as transfers from one Taluk to another are ordinarily made in the course of the year and this correspondingly involves frequent corrections in the Registers.

23. OBJECTION STATEMENTS - NOT RETURNED WITH REPLIES :--

In spite of several reminders and the orders issued by Government in Memo No. 22527-B2-48-1 Education dated 5-4-48 and G.O.MS.NO. 2289 Education dated 11--9--48 the following objection statements which were issued on the dates noted against each were not returned with replies to the District Audit Office.

	Date of issue.
(i) Objection Statement for 1945-46/II	4--3--47.
(ii) Annual Objection Statement for 1946-47	10--3--48.

24. RESULT OF AUDIT :-- The result of audit may be considered as not satisfactory.

25. RECEIPTS AND CHARGES :-- The gross receipts and charges for the year were Rs.13,06,260-10-11 and Rs.12,27,586-15-10 respectively.

26. OUTSTANDING OBJECTIONS :-- Five hundred and eighty one objections involving Rs.61,912-9-0 were pending settlement at the close of audit as noted below and as detailed in the Annual Objection Statement.

Year.	No.of items.	Amount. Rs.	A.	P.
1945--46.	70	85	10	0
1946--47.	69	3,952	1	10
1947--48.	442	57,874	13	2
Total.	581	61,912	9	0

(R. GOPALA IYYENGAR),
Assistant Examiner of Local Fund Accounts,
Western Range, Coimbatore.

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

(TRUE COPY).

SUPERINTENDENT.

Examiner's Office,
MADRAS - M.B.
Dated: 2-5-1949.

* * *

Annual account of Receipts and Charges of the Elementary Education Fund of the Chingleput District Board for the year 1947-48.

Heads.	Actuals. Rs.	Total. Rs.	Budget estimate. Rs.
Opening balance.	...	42,656- 8-5	...
Receipts-Ordinary.			
1. Education Tax.	3,90,146-0-0	...	2,54,430-0-0
2. Fees and penalties under the Elementary Education Act.	...	...	100-0-0
3. Income from investments etc.	...	...	...
4. School fees.	...	...	...
5. Contributions.	...	...	...
6. Other receipts.	1,856-4-9	...	820-0-0
Receipts under Compulsory Education Feeding etc.	4,891-8-11	...	...
7. Government Grant:-			
(i) Under section 37 of the Elementary Education Act.	70,072- 2-0	...	77,100-0-0
(ii) Under proviso to section 37 of the Elementary Education Act.	2,35,640- 0-0	...	2,35,640-0-0
-do- compulsory education.	64,263- 0-0	...	2,23,200
(iii) For dearness allowance.	2,03,000- 0-0	...	...
(iv) Arrear toll compensation Grant.	2,04,773- 1-0	...	...
8. Contribution from the General Account.	95,608- 0-0	...	47,410-0-0
(a) For payment of dearness allowance.	64,000- 0-0	...	...
(b) For other purposes.	...	...	...
9. Investment realised.	...	...	...
10. Advances recovered.	9,641- 2-9	...	...
Deduct-Refunds.			
Deduct-Amount transferred to Capital.	-9,948- 0-0	...	-8,700-0-0
	12,96,285- 5-5	12,96,285-5-5	8,30,000-0-0
Add-Amount relating to endowments as shown under F. Endowment Account.	29- 7-6	...	...
Grand total.	12,96312-10-11	12,96,312-10-11	8,30,000-0-0

Receipts-Capital.			
1. Government grants.	...	...	35,300-0-0
2. Endowment and contributions.	...	...	...
3. Loans.	...	...	...
4. Contribution from General Account-Ordinary.	...	...	...
5. Investments realized.	...	...	...
6. Add-Amount transferred from ordinary.	9,948-0-0	...	8,700-0-0
Total.	9,948-0-0	9,948-0-0	44,000-0-0
Add-Amount relating to Endowments.	...	...	...
Grand total.	9,948-0-0	9,948-0-0	44,000-0-0
Total-Ordinary and Capital.	13,06,260-10-11	13,06,260-10-11	874000-0-0
Grand total including opening balance.	1548917-3-4	1548917-3-4	874000-0-0

Expenditure-Ordinary.			
1. Staff-			
Salaries and allowances-District Board Educational Officer.	1361-10-0		
D.A.	244- 2-0		
P.A.	51- 7-0		3080-0-0
Contribution for pension and leave allowance.	296- 2-0		
Travelling allowance and contingencies.	77-13-0		
Masters-Salaries.	6,22,602- 9-0		
D.A.	3,65,934-11-0		10,15,860
Compulsory Education-Masters-Salaries.	32,656-12-0		
D.A.	19,673-11-0		
Clerks and Servants-Salary.	12,804- 9-0		
D.A.	3,134-15-0		11,710
P.A.	1,803- 1-0		
Contribution to provident fund.	24,773-15-0	...	28,500
Travelling allowance.	2,238- 2-0	...	2,400
Gratuity.	338- 0-0	...	2,500
2. Contingencies and equipment-			
Contingencies-			
House rent.	39,392- 9-0		
Compulsory education house rent.	1,545-10-0		53,000

...k - items.	61,236-11-0		38,000
Compulsory Education-Other items.	1,885- 4-0		
Equipment-			
Furniture and apparatus.	806- 7-0	...	15,000
Library books and maps.	55-12-0	...	3,000
Other items.			
Compulsory Education Feeding etc.	7812-1-10	...	...
3. Prizes and scholarships.	...	...	10
4. Repairs to buildings.	14,675-2-0	...	15,000
5. Interest on and repayment of debt.	...	...	4,000
6. Investments made.	...	...	...
7. Advances recoverable.	2,952-0-0	...	...
Total,	1217632-13-10	1817632-13-10	1198060-0-0
Add amount relating to Endowments.		6- 2-0	450-0-0
Grand total.	1217638-15-10	1817638-15-10	1198510-0-0

Expenditure-Capital.

1. Lands and buildings.	9,948-0-0	.....	8,700-0-0 15,000-0-0
2. Equipment-			
(1) Furniture and apparatus. (2) Library books and maps. (3) Investments made. (4) Other items.			20,300-0-0
Total.	9,948-0-0	9,948-0-0	44,000-0-0
Add amount relating to Endowments.	----Nil.		
Grand total.	9,948-0-0	9,948-0-0	44,000-0-0
Total-Expenditure Ordinary and Capital.	1227586-15-10	1227586-15-10	1236510-0-0
Total closing balance.	121330- 5-6	121330- 5-6	-362510-0-0
Grand total including closing balance.	1348917- 3-4	1348917-3- 4	874000-0-0

S. S. Subramanyam

District Inspector of L.F.Accounts,
Saidapet.

CHINGLEPUT DISTRICT BOARD RECEIVED 24 JUN 1949 SAIDAPET

Tabal

Audit Report

22-6-49

Replies to the Audit Report on the Elementary Education Fund Accounts of the Chingleput District Board for 1947-48.

Para 5. The Government have been addressed.

Para 6. 1. Sanctioned of the Director of Public Instruction, Madras obtained.

2. Action has been taken and leave accounts have been examined.

3. The amount of recovery to be made from the teacher may be intimated. There was break in her service from 11-9-35 to 29-9-35.

4. (a) Sub vouchers for Rs.15-12-0 may be perused and the objection dropped.

(b) The matter is under correspondence with the Ex-President, Feeding Centre, Malliankaranai and Perungoli.

(c) Rs.4/- since adjusted.

(d & e) Excess payments of advances made have been either recovered or adjusted.

(f) Tambaram. Accounts since audited.
Tirukalikundram. Accounts since audited.
Tiruvellore. The accounts will be produced in the local audit.

5. Previous services have already been verified.

6. The tools and plant registers have newly been written up and brought up-to-date.

7. The Posting Registers have been newly written up duly noting the authority for the payment of contingent charges, house rent etc. and they have been brought up to date.

8. Most of the stamped acknowledgments were already produced and seen in the audit. The remaining will be produced during the next audit.

9. (i) The register of bills passed for payment for for 1946-47 will be produced at the next audit.

(ii) Noted.

10. Since returned.

7. (i) The pay of the teacher has been refixed. The Government have been addressed to waive the recovery of excess salary paid from 1-1-47 to 31-12-48.

8. (1) Correct fixation of pay made from 1-1- 47 or subsequent increments after 1-1-47 have been granted taking into account the previous service in the old scale of pay.

(2) Noted.

(3) The fixation of pay has been revised and the Government addressed to waive the recovery of the excess pay.

(4) The excess leave salary will be recovered.

(5) (a) Punishments have been since effected.

(b) Noted and recoveries will be made from the teachers.

(6) Detailed statement prepared and the pay refixed.

(7) The initial fixation of pay on 1-1-47 has been refixed. The Government have been addressed to waive the recovery of the excess pay drawn from 1-1-47 to 31-12-48.

P.T.O.

Para 8. (8) Noted.

(9) The amount will be got adjusted from General Funds. The connected papers are being traced out.

(10) (i) Sanction of the Government will be obtained.

(ii) & (iii) Sanction of the Government since obtained.

(11) All the accounts have since been audited excepted that of Tiruvallur, which will be produced in the next audit.

(12) Vouchers are ready for perusal.

(13) (a) 10 day's notice was given.

(b) Noted for future guidance. The Government will be addressed in the matter.

(c) Action taken to replace the broken articles.

(14) Noted for future guidance. The time pieces etc. could not be purchased all at a time as stated in the objection.

(15) The Government are being addressed in the matter.

(16) The amount to be adjusted to General Fund will be calculated and adjusted.

(17) Posting registers have been newly opened and they are being maintained properly.

(18) Difference since reconciled and correct balance arrived at.

(19) New tools and plant registers have been opened and they are maintained properly.

(20) Noted.

(21) Noted.

(22) Noted.

(23) Objection statements have been replied.

Ch. Palani Swami 11/9
for Special Officer, Dt. Board.

GVS.15/9.

Proceedings of the Special Officer, Chingleput District Board, Saidapet, dated, 4-9-1949.

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216. Read the following:--

(i) Audit Report on the Elementary Education Fund Accounts of the Chingleput District Board for the year 1947-48.

(ii) Replies to the Audit Report.

Resolution.
Approved.

S. Rajagopalan,
Special Officer.

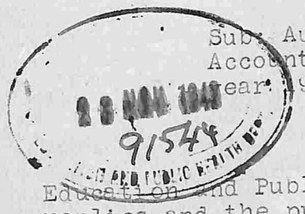
/True extract/

D.C.L. Palani Swami
For Special Officer 21/9.

Dr 25 18

L.F. NO. 6268 Dated 21.4.49.

Office of the Examiner of
Local Fund Accounts,
Mount Road, M A D R A S. 2.



Sub: Audit Report on the Elementary Education fund Accounts of the Chingleput District Board for the year 1947-48 - replies -

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Forwarded to the Secretary to Government, Education and Public Health Department, with copies of the replies and the proceedings of the Special Officer..

2. Para 12 of the Audit Report for 47-48. The vouchers were not made available for audit during the verification of replies in the District Board Office.

3. Para 13(a) of the Audit Report for 47-48. The reply is not correct. There was no interval of 10 days from the date of publication of the tender notice in the newspaper. The irregularity needs condonation by Government.

4. Para 14 of the Audit Report for 47-48. The cost of supply of materials or goods required for the whole year should be taken into account for the purpose of inviting tenders and not the value of purchase made on each occasion.

5. Para 17 of the Audit Report for 47-48. The Establishment Audit Registers are still defective. The scales of pay are not noted and totals attested by the District Board Educational Officer. Authority for payment of recurring charges has not been recorded. The derects still continue though these were pointed out in successive audit reports.

Rlee to I

Asst. Examiner of L.F.Accts.

To
The Secretary to Government,
Education and Public Health Department,
MADRAS.

1932

Edn. Dpt. H (B2) Debt

V. Wsht.

T.M.No. 9154A B2/49-1, Edn. dated 2.12.49

From the Assistant Secy. to Govt.
E & P.H.

To the Examiner of
Local Funds Accounts.

Subs:- Audit Report - E.E. fund Acct. of the Dt. Bd., chingleput - 1947-48.

Ref:- Your L.F. No. 6268 dated 21.4.49

Please send a copy of Audit report on the Elementary Education fund of the Dt. Bd., chingleput for the year 1947-48 for ~~transmission~~ to D.P.I along with the ~~letter~~ reading ~~has been received along with your letter~~ above.

(By order)

Issued
MKK
5.12.49.

(Not put up)
[main file is being sent separately]

(1 : 6)

W.
2.12.49.

L.F.6919. d/9.12.49

OFFICE OF THE EXAMINER
OF LOCAL FUND ACCOUNTS.

Sub: Audit Report - ELEMENTARY EDUCATION FUND ACCOUNT OF THE DISTRICT BOARD, CHINGLEPUT - 1947-48.

Ref: Education & Public Health Department, Telephonic Message No.91544 B2/49-1 Education dated 2-12-1949.

A copy of the Audit Report on the Elementary Education Fund of the District Board, Chingleput for the year 1947-48 is sent herewith ~~has been called for from the District Inspector of Local Fund Accounts concerned and will be sent on receipt.~~ a copy of the annual account.

DEPUTY EXAMINER OF LOCAL FUND ACCOUNTS.
7.12.'49

10 DEC 1949
9648

To

The Secretary to Government,
Education and Public Health Department.

TS./7.12.1949.

C.NO. 91544/49

Edn. & P.H.(BL) Dept.

Sub:- Audit Report — Elementary Education Fund accounts - 1947-48 — Dr. Bd. chingleput - Recorded.

Ref:- From the Examiner of L.F. Accts. No. 6268 dated 21.11.49.

— : —

G.O. (MS) No. 3718 Edn. dated 3/12/49

1/- Recorded.

2/- Para 6 (8) of the Audit Report

Acquittances :- Steps should be taken to produce the stamped acknowledgements if they have not already been shown to the auditor so far.

3/- Para 12 of the audit report.

Vouchers not produced :- The Exr. reports that vouchers were not made available for audit during the verification of the replies in the Dr. Bd. Office. The President Dr. Bd. should pay personnel attention to the matter & see that the vouchers are produced for audit without delay.

4/- Para 13(a) of the audit report.

Invitation of tenders :- The Examiner reports that an interval of 10 days was not allowed in the tender notice & that the S.O's reply is incorrect. The President should investigate into the matter & obtain the sanction of the Govt. for condoning the irregularity, if any there was.

5/- Para 14 of the audit report.

Supply of goods to schools :- An extract of the remarks of the Examiner is forwarded to the P.D.B., Chingleput for information & guidance.

6/- Para 17 of the audit report.

Establishment & audit registers :- It is reported that establishment & audit registers

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are not maintained properly; ~~in spite~~ of the fact that the defective nature has been pointed out in successive audit reports, the President should arrange for the proper maintenance of the registers and for rectification of the defects noticed in audit.

7/- The Govt. are constrained to observe that the result of the audit has been remarked as not satisfactory. The President should ensure that the transactions relating to the Elementary Education Fund are conducted in an efficient manner in future.

para 5 on page 2 Secy.

To

The President Dt. Bd, Chingleput (with an extract of Para 4 of the Examiners' report)

" " D.P.I (with a

(4) Copy of the Audit report with the S.O's reply & the remarks of the Examiner.)

" " Examiner of Local Funds Accounts. (4 I.S.C)

(4) The Exv. has been asked separately, to send a spare copy of the audit report for submission to D.P.I. as only one copy has been received.

Roc. No. 10954/47-C1.

CHINGLEPUT DISTRICT BOARD'S OFFICE,
SAIDAPET, MADRAS 15 25 Jan.1950.

From

Sri V. K. RAMASWAMY MUDALIAR,
PRESIDENT,
CHINGLEPUT DISTRICT BOARD.

To

The Secretary to Government,
Education & Public Health
Department,
Fort St. George, Madras -9.

Sir,

Sub: Audit -Audit Report -Elementary Education Fund -District Board -Chingleput -1947-48 -Supply of articles of furniture Invitation of tenders -irregularity -Condonation -Requested
Ref: G.O.Ms.No.3718-Edu., dated 3-12-1949.

On 16-2-1948, an advertisement was sent to the dailies for publication inviting tenders for the supply of furniture, fixing 26-2-1948 as the date of receipt of tender. The Editors published the advertisement in the dailies on 18-2-1948. Thus from the date of actual publication of the tender notice in the dailies and the date fixed for the receipt of tenders there were only 9 clear days interval as against 10 clear days required to be observed under the Rules - Vide note to (c) of the proviso to clause (ii) of sub-rule 7 of Rule 203-A of the Local Boards manual regarding invitation and disposal of tenders for supplies of materials or goods.

The Examiner of Local Fund Accounts, Madras has raised an objection that the shortage of one day's interval should be got condoned by the Government -vide Extract of para 13(a) of the Audit Report enclosed.

In this connection, I wish to bring to the kind notice of the Government that there was no loss to the District Board on this account.

p.t.o.

So, I request that the Government may be pleased to condone the shortage of one day's interval from the date of actual publication of the tender notice in the dailies and the date fixed for the receipt of tenders.

President, District Board.

ts/25-1-

Extract from the Audit Report on the Elementary Education/Accounts Fund of the Chingleput District Board for the year 1947-48.

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13 (a) A period of atleast 10 days was not allowed in the tender notice, from the date of publication of the first advertisement in a newspaper, which was 18-2-48, for the submission of the tenders.

(True Extract)

Edn. Dev. H-1-B2/ Debt 45/23

Memo. No. 7261 B2/50-1, Edn, dated 2.2.50.

Subj:- Ele. Edn. - Dt. Bd. Chingleput - Supply of articles of furniture - Invitation of tenders - Irregularity - condoned.

Ref:- From the P.D.B., Chingleput No. 10954/47 C.1, dated 25.1.50.

G.O. No. 3718 Edn, dated 3-12-48.

In the circumstances explained, the Govt. condone the irregularity of not allowing a clear an interval of 10 days between the date of receipt of tenders for the supply of articles of furniture for Board elementary schools.

TO:

The P.D.B., Chingleput.

Copy to the D.P.I.

" Examiner of L.F. Accts.

W.L. 2.2.50

K.S. 2/2/50

ORM 2/2/50

From
The Examiner of Local Fund Accounts,
Mount Road,
[illegible]

To
The Secretary to Government,
Education Department,
MADRAS.

SECRETARIAT
26 MAY 1950
12865
EDUCATION DEPARTMENT

L.F. NO. 1881 Dated 24/5/50.

Sub: Tools and Plant Registers - irregularities in the maintenance of - Chingleput District Board - 1947-48

Ref: Para 19 of the Audit Report for 1947-48 (~~enclosed~~).

I have the honour to invite a reference to para 19 of the Audit Report on the Elementary Education fund accounts of the Chingleput District Board for the year 1947-48 and to state that the President, District Board has not taken any action to rectify the several irregularities pointed out in the maintenance of tools and plant registers relating to Elementary schools. The objections were repeated year after year and no improvement was noticed. A brief summary of the irregularities is given below.

(a) During 47-48 out of 640 Elementary schools, the registers for 438 schools only were produced for audit.

(b) the closing balances as on 31-3-47 were not brought forward correctly for 47-48 and the closing balances as on 31-3-48 were not invariably noted in all the registers and carried over to next year as detailed in item 47 of A.O.S.47-48.

(c) No stock accounts were written up for 47-48 in respect of 260 schools.

(d) Certificates of verification were not recorded in the registers by any responsible officer.

2. During the annual audit of the accounts for 48-49 it was observed that the tools and plant registers were not written up for the year. Even opening entries were made for the year 49-50 and the stock registers were written up from the extracts received from the Head-masters of schools without any verification having been made by the District Board staff and without reference to the actual book balances of 47-48. In respect of 134 schools registers still remained to be opened for 49-50. A standard list of 19 items were adopted for writing up the stock account irrespective of the articles reported to be available in the schools.

3. The President, District Board may be requested to take necessary action without further delay to have the Tools and Plant registers brought uptodate for all the Board Elementary Schools in the District and have them verified by a responsible officer of the District Board and certificates of verification recorded in the Registers.

Rlcopd

Asst. Examiner of L.F. Accts.

Education Department (C)

Memorandum No.12865 C/50-1, Edn., dated 2.6.50.

Sub:- Tools and Plants Registers - Irregularities in the maintenance of - Chingleput Dt.Bd. - 1947-48.

Ref:- From the Examiner of Local Fund Accts., No,1881, dated 24-5-'50.

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A copy of the ~~remarks~~ letter from the Examiner of Local Fund Accounts on the above subject is ~~communicated~~ forwarded to the President, District Board, Chingleput and he is requested to take immediate steps to have the tools and Plant Registers brought uptodate for all the Board Ele. schools ~~and~~ have them verified by a responsible officer of the District Board and certificates of verification recorded in the Registers, ~~and rectify the other defects pointed out by the Examiner~~.

He is also requested to submit a report to Government in due course the action taken ~~by him in regard to~~ rectifying the various defects pointed out by the Examiner.

To
The P.D.B., Chingleput
Copy to the Examiner
of L.F.Accts.

50

51/1948/3 C1

Education (C) Department.

Memorandum No. 12865 C/50-2, Edn dated 18.8.50

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Sub:- Tools and Plants Registers - Irregularities in the maintenance of - District Bd., Chingleput - 1947-'48.

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Ref:- Government Memorandum No, 12865 C/50-1, Edn. dated 2nd June 1950.

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The attention of the President, District Bd., Chingleput is invited to the Memorandum cited and he is requested to submit the report called for in regard to the action taken by him for rectifying the various defects pointed out by the Examiner of Local Fund Accounts in the maintenance of Tools and Plants Registers ~~for the year 1947-'48.~~

Dilwe 22/8

To the P.D.B.,
Chingleput
~~Copy to the Examiner of L.F.Accounts.~~

WB. 16.8.50

17/8

16/8

No. R.O.C.No. 13505-50-C1.

CHINGLEPUT DISTRICT BOARD'S OFFICE,
SAIDAPET, MADRAS 15 1-9-50.

From

Sri V. K. RAMASWAMY MUDALIAR,
PRESIDENT,
CHINGLEPUT DISTRICT BOARD.

To The Secretary to Government,
Education Department,
Fort St.George, Madras.

ASSISTANT SECRETARY
6 SEP 1950
EDUCATION DEPARTMENT
26854

Sir,

Sub:-Tools and Plant Registers-Irregularities in the maintenance of Chingleput District Board 1947-48.

Ref:-Government Memorandum Nos. 12865-C/50-1, Edn. dated 2-6-50 and 12865/C-50-2 Edn. dated 18-8-50.

I have the honour to report that the tools and plant registers of all the Board Elementary Schools in the District are being got written up from the year 1947-48. After they are brought up to date, they will be got verified and the certificates of verification recorded in them. As soon as this is completed, the registers will be produced to the District Inspector of Local Fund Accounts for audit. The various defects pointed out by the Examiner of Local Fund Accounts, Madras are also got rectified now.

President, District Board. 8/9/50.

S.K.2/9/50.

Copy to the Examiner of L.F.Accounts,Madras.

9/ 54

Edn (C) Sept

No action is called for on this. The papers may be added with the G.O. at ©.

WB
8/9/80

9/9/80

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