EDUCATION (MT,S) DEPARTMENT

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ABSTACT

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

DISTRICT BOARD OFFICE 7 AUG 1949 COIMBATORE

Name of Auditor : Sri V. Srinivasan, B.A.
Dt. Inspector of Local Fund Accounts.

Period taken for Audit: 21--3--49 to 16--5--49.

ASSISTANT SECRETARY 19 MAY 1950 EDUCATION DEPARTMENT

The Office of Special Officer was held by F.W.A. Hutton, Esq., I.C.S. during the period under audit.

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.98,311-7-7 agrees with the balance in the account for March 1948 subject to the adjustments and alterations detailed hereunder. The sum total of the closing balance of the General and Elementary Education Fund cash books 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.

	Rs.	A.	P.
Closing balance as per cash book.	98,111	7	7
Add:			
Lease amount of A.D. School building Bhavani wrongly included in the General Fund Accounts now transferred to Elementary Education Funds in March ~~Annual~~ Fund Account but not included in cash book.	500	0	0
Total.	98,611	7	7
Deduct:			
Amount of library grant brought to Elementary Eduction Fund Cash Book but not brought to account in the Accounts.	300	0	0
Closing balance as per accounts. Rs.	98,311	7	7

The defects ~~noted~~ above may be set right.

3. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT:-- The expenditure incurred under the following heads of account exceeded the allotment in the Budget estimate approved in G.O.No.Ms.1500 Education, & Public Health, dated 10--7--47. The excess expenditure was not regularised by obtaining the necessary reappropriation of funds with the sanction

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sanction of the District Board required in G.O.No.139 Education, dated 29-1-1942.

HEADS OF ACCOUNT.	BUDGET ALLOTMENT.	EXPENDITURE.	EXCESS.
	Rs.	Rs.	Rs.
MAINTAINED STAFF:			
1. Staff 1(e) Clerks & Servants (Salaries & allowances)	24,910/-	31,831/-	6,921/-
2. Contribution to Provident Fund.	37,960/-	45,800/-	8,820/-
2. CONTINGENCIES & EQUIPMENT:			
1.(b) Contingencies - other items.	27,770/-	29,200/-	1,430/-
(2) Equipment - Ordinary Repairs to furniture	750/-	940/-	190 /-

4. ELEMENTARY EDUCATION FUNDS - DEFICIT MONTHLY CLOSING BALANCES - DEFECTS:— The year opened with a balance of Rs.1,27,679-2-6 and closed with a balance of Rs.98,311-7-7 thereby encroaching upon the opening balance to an extent of Rs.29,367-10-11.

The Elementary Education Funds closed with a deficit balance every month from May 1947 to February 1948, the deficit ranging from Rs.17,970-1-3 in May 1947 to Rs.6,10,349-15-5 in January 1948 and Rs.5,04,279-12-5 in February 1948.

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

6. PENDING OBJECTION OF THE PREVIOUS AUDIT REPORT :—

(a) Paragraph 6(a) of the Audit Report for 46-47.
" 7 " 44-45.
" 7 " 39-40. AND THE

SPECIAL AUDIT REPORT REGARDING DEFALCATION :— A balance of Rs.112-4-0 still remained to be reconciled.

(b) Paragraph 6(1) of the Audit Report for 46-47.
" 18 " 45-46. REGISTER

OF TOOLS AND PLANTS AND OFFICE FURNITURE :— Final reply requesting the reconciliations of the difference pointed out may be expedited.

(c) Paragraph 6(j) of the Audit Report for 46-47.
" 20 " 45-46. The difference of Rs.72-13-0 still remained to be reconciled.

(d) Paragraph 11(a) of the Audit Report for 46-47. LEASE OF.

REPLY regarding the action taken to recover the avoidable loss of Rs.72-2-0 from persons responsible may be expedited.

6.(e) Paragraph 12(b) of the Audit Report for 46-47.

MIDDAY MEALS CENTRES:— Accounts in respect of 8 (eight) more centres still remained to be produced. They may be produced early.

(f) Paragraph 12(d) of the Audit Report for 46-47. PURCHASE OF UTENSILS FOR MIDDAY MEALS CENTRES :— The return of the cloth 173/4 yards to the value of Rs.5-11-9 (Kunnimathur Centre) may be made expeditiously or its value returned to Government.

(g) Paragraph 15(a) of the Audit Report for 46-47. IRREGULAR GRANT OF INCREMENTS AND EXCESS PAYMENTS :— The recovery of Rs.12/- still due from one teacher would need to be effected early.

(h) Paragraph 15(b) of the Audit Report for 46-47.

The recovery of Rs.26-1-0 still due from 2 teachers would need to be effected early and credit pointed out.

(i) Paragraph 17 of the Audit Report for 46-47. ~~MAXIMUM~~ DEMAND COLLECTION AND BALANCE STATEMENTS OF ELEMENTARY SCHOOLS - DEFECTS :— (1) The discrepancies pointed out still remained to be set right. It would need to be reconciled and the fact reported in the replies to the Audit Report.

(2) The amount collected in August 1946 was remitted only in March 1947. The long delay taint amounts to temporary misappropriation and has to be explained.

(j) Paragraph 19 of the Audit Report for 1946-47. SERVICE REGISTERS AND LEAVE ACCOUNTS NOT PRODUCED:— Service Registers and leave accounts in respect of 53 cases still remained to be produced. The defects pointed out would need to be rectified and the Service Registers brought upto date and the fact reported in the replies to the Audit Report.

(k) Paragraph 21 of the Audit Report for 1946-47. VOUCHERS NOT PRODUCED :— One voucher for Rs.5/- still remained to be produced for audit.

(l) Paragraph 24 of the Audit Report for 1946-47. TOOLS & PLANT REGISTERS :— The registers remained to be opened. The discrepancies

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discrepancies pointed out remained to be rectified.

7. SANCTION WANTING:

APPOINTMENT OF ADDITIONAL TEACHERS - SANCTION OF THE DT. BOARD NOT POINTED OUT - APPROVAL OF THE 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 (2+14+7) 23 schools detailed in items 33 plus 71 of the Annual Objection Statement and in item 60 of the Objection Statement for I/Half of 47-48.

8. EMPLOYMENT OF UNQUALIFIED TEACHERS - SANCTION OF THE D.E.O. NOT POINTED OUT :— Unqualified teachers were employed during 1947-48 without the requisite prior sanction of the District Educational Officer for their employment or continuance in service. Instances have been given in item 78 of the Objection Statement forI/Half Year, 47-48 and item 80 of the Annual Objection Statement.

9. APPOINTMENT OF OVERAGED TEACHERS - APPROVAL OF THE SPECIAL OFFICER, DISTRICT BOARD - NOT POINTED OUT :— Three teachers aged 40, 40 and 31 years were appointed during 1947-48 without obtaining the previous approval of the President, District Board for exempting them from the age limit. Particulars of such instances are given in item 29 of the Annual Objection Statement, though a similar defect was pointed out in paragraph 9 of Audit Report for 1946-47 as required under Executive instruction (261) of the Local Boards Manual, though a similar defect was pointed out in Para 9 of AR for 1946-47

10. REEMPLOYMENT OF RETIRED TEACHERS - SANCTION NOT POINTED:— Three teachers, as detailed in item 31 of the Annual Objection Statement were retained in service after the date of compulsory retirement. The sanction of the District Educational Officer or the Inspectoress of Girls' Schools as laid down in G.O.No.22 Education & Public Health dated 7—1—47 for allowing them to continue in service was not pointed out.

11. INADMISSIBLE EXPENDITURE ON RECOGNISED SCHOOLS :— Recognition of the Educational Authorities for several schools, opened during the year was not shown . The approval of the Educational Authorities for xxx fixing the strength of the teaching staff

teaching staff was also not pointed out. In the absence of nition, the expenditure incurred on the maintenance of such sc is inadmissible. Details are given in the Annual Objection Statemen item 32.

12. AVOIDABLE EXPENDITURE ON HOUSE-RENT IRREGULARITY:— (i) The Gobichettipalayam, compulsory school remained closed throughout 1947-48 but the building rent at Rs.20 p.m. was paid to the owner throughout the period and also subsequently upto date. The necessity to keep the building in possession when there was no prospect of the school being opened could have been considered and the building vacated to avoid wasteful expenditure on house rent onoccupied building.

(ii) Nallagowndenpalayana compulsory school. Two separate buildings were occupied and paid for at Rs.10/- and 8/- p.m. respectively when the strength of the teaching staff was only one teacher. It is not clear how a single teacher could be present in both the buildings to justify the payment of rent for two separate buildings.

Several other instances in which vacant and unoccupied buildings were kept in continued possession and rent paid are also detailed in item 53 of Objection Statement for /I Half of 1947-48 and items 23 & 5 of Annual Objection Statement for 46-47.

13. SUBSIDY TOWARDS COMPULSORY EDUCATION - DETAILS WANTING :—

(a) A total grant of Rs.84,468-0-0 was sanctioned in G.O.No. 2566 Education & Public Health, dated 14—11—47 and in G.O.No. 618 Education & Public Health, dated 28—3—48 towards compulsory Education and supply of Midday Meals. The expenditure incurred out of the above amount with details were not kept separately and produced for audit to ascertain,if there was any unspent balance to be refunded to Government. The connected registers and records in support of the figures shown in the accounts would need to be produced for audit.

(b) According to the account for 1946-47 the expenditure under "Midday Meals and compulsory Education " was Rs.62,288-14-0 and according to the register the expenditure for 1946-47 including

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handling) were paid in April 1947 and May 1947 was Rs.77,980-15-0 thus leaving a balance of Rs.15,548-1-0 Out of this a sum of Rs.4,469-5-0 was disallowed by Government as this represented the repair charges to temporary sheds. So the balance of sanctioned payable works out to Rs.11,078-12-0 against which a sum of Rs.11,470/- was claimed and sanctioned in G.O.No.3326 Education, dated 28-12-48 Details for the sum of Rs.11,470/- incurred in during 3/47 but paid in 1948-49 together with the concerned registers and accounts were not made available for audit to check the correctness of the claim.

14. SUPPLY OF FURNITURE TO ELEMENTARY SCHOOLS - TENDERS DEFECTS:

(a) PURCHASE OF CHAIRS ETC. FROM SRI RAMAKRISHNA INDUSTRIES KARAIKUDI - DEFECTS:— Out of the articles to the value of Rs.3075/- purchased from Messrs.Ramakrishna Industries, Karaikudi etc. the following articles were neither distributed to the schools concerned, nor accounted for otherwise; the cost of the unaccounted furniture would need to be recovered from the persons responsible.

		Rs.	A.	P.
Chairs 2 Nos.	cost ...	26	0	0
Sitting planks 1 No.	cost ..	9	0	6
Black Board 1 No.	,, ..	12	6	0
	Total.	47	6	0

(ii) The Board's approval for the selection of the tenders was not pointed out.

(iii) The acknowledgments of the Head Masters concerned for the receipt of the furniture supplied were not produced.

(b) SUPPLY OF FURNITURE TO ELEMENTARY SCHOOLS - LOWEST TENDER NOT ACCEPTED - DEFECTS :— Tenders for the supply of furniture to the Elementary Schools in the District were called for on 23—11—47 and the tender of Sri P.K. Kandaswamy Gownder and A.Abdul Kareem Sahib of Pollachi was accepted as lowest apparently, taking the total amount of the tender into account, ignoring the low rates offered for individual items by the other companies as shown below:-

NAME OF ARTICLE.	ACCEPTED RATES OF M/S P.K.K.& A.A.K. POLLACHI. Rs.	A.	P.	LOWEST RATE. Rs.	A.	P.	NAME OF FIRM QUOTED THE LOWEST.	DIFFERENCE Rs.	A.	P.
Tables Nos.200	7,005	8	0	6,000	0	0	Janaki Vilas Saw Mills etc.	1505	8	0

(1)	(2) Rs.	A.	P.	(3) Rs.	A.	P.	(4)
Chairs. Nos.200	2,958	8	0	2200	0	0	St.Jose pentary Janaki Saw M
Black-boards Nos.200	2,429	0	0	4400	0	0	
Record boxes Nos.10	660	0	0	331	8	0	S.A.R R.S.P

To

When accepting the tenders - in office note and orders Dated 30—12—47 - it was stated that the tender of Sri P.K. Kandaswamy Gownder and Janab A.Abdul Kareem Sahib of Pollachi was lowest taking the difference in total cost between the different firms ~~without~~ without taking into consideration the rates quoted by the firms for each individual items though the rates quoted by each firm for each individual item had been much lower; if only the contract had been split up the supply entrusted to the firms quoting the lowest rate for that item as was done in the previous year regarding similar supply of furniture by Sri Ramakrishna Industries, Karaikudi and K.K. & Company etc., a sum of Rs.4,611-8-0 as worked out above together with the sales tax due thereon could have been saved to the District Board Funds especially when no company had stipulated that the entire tender should be accepted and the tender notice contained sufficient provision for adopting the most economical course in the financial interest of the District Board. The reasons for not accepting the lowest tender for each individual item from the different firms were also not recorded. The ~~decoration~~ deviation from the principles followed for the acceptance of the tenders had thus resulted in an avoidable loss of Rs.4611-8-0 as pointed out above and would need to be recovered unless sufficiently justified with recorded reasons.

14.(ii) The measurement and check measurement certificate for the articles received was not pointed out.

(iii) The acknowledgments of the Head Masters concerned for the receipt of the furniture supplied were not made available for audit. In the absence of the acknowledgments of the Head Masters concerned, proof of supply of the furniture was wanting especially. So in the

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maintenance of a consolidated Tools and
Handling charges [illegible] the District Boards Office.

SWEETS TO SCHOOL CHILDREN ON INDEPENDENCE DAY-
[illegible] Rs.4,469-8-0 was [illegible] TURE INCURRED NOT PRODUCED :-- On Vr.No.393/12-47
repair charges to wards adjusted to the credit of Elementary Edu-
payable [illegible] neral Funds towards the charges incurred on the
was claimed and sweets to 68,848 children in the Elementary Schools
Details for the child during the celebrations of Independance Day
in 1948--once to the orders in G.O.No.1380 Special, L.A. dated
--8--47. A consolidated statement of expenditure incurred together
with the number and date of the voucher on which the expenditure
incurred was not prepared and produced in support of the claim. The
correctness of the adjustment could not therefore be ascertained. The
unspent balance if any requiring to be refunded was not stated nor
a certificate that sweets at the rate of one anna per pupil for 68,848
pupils were distributed on the Independance Day was recorded in the file.
The accounts for 1947-48 did not show separately any expenditure in-
curred on this account. It was stated that the amount of Rs.4,303/-
adjusted was due to be distributed to the several head teachers, who
had already spent certain amounts on the celebration of the Inde-
pendence. The exact amount thus spent by each head teacher and the
number of pupils entertained or supplied with ~~with~~ sweets etc was not a
ascertained and the Government grant drawn distributed into to the proper
claimantis. The entire amount was however found credited to the
Elementary Education Fund without any corresponding debit, on this
account.

16. EXPENDITURE ON ADVERTISEMENT CHARGES -- CONDITIONS NOT FULFILLED - SANCTION OF GOVERNMENT WANTING :-- On Vr.No.446 a sum of Rs.36/- was incurred towards expenditure for advertisement charges calling for applications for appointment of teachers. The condition ~~repayment~~ regarding re of a small fee along with the applications not having been fulfilled, the sanction of Government for the debit of the expenditure to Elementary Education Funds would need to be obtained.

17. DELAY IN FIXATION OF PAY IN THE REVISED SCALES :-- Final orders regarding the fixation of pay in the revised scales of pay sanctioned in G.O.No.2035 Education dated 19--9--47 were passed

dated 19--9--47 were passed only in Roc.No.22660/E2/47, dated 5-6-48. The revised initial pay has not been entered in the Service Registers and the Service Books were not produced in most of the cases. Discrepancies, if any, in the fixation of initial pay could not be checke in audit, (Except in few cases) with reference to the length of servi in the existing scale of pay etc. The Service Books may be brought upto date and produced for audit in accordance with the statement of initial pay fixed in the proceedings quoted above.

18. IRREGULAR FIXATION OF PAY IN THE REVISED SCALES AND CONSEQUENT EXCESS PAYMENTS :-- (a) Instances in which, the initial pay and advance increments have been wrongly given to the teachers, noticed in audit, have been detailed in item 39 of the Annual Objection Statement item 81 of Objection Statement I/Half of 47-48. The excess paid in the 23 instances detailed in the Annual Objection Statement and Objection Statement for I/Half of 47-48 would need to be recovered from the pay of the teachers concerned and pay refixed and future increments regulated as indicated in the Annual Objection Statement.

(b) Similarly instances in which inadmissible pay and leave salary etc. were claimed and passed for payment amounting to Rs.13-4-0 have been detailed in items 47, 54, 56 and 64 of the Annual Objection Statement . The amount involved would need to be recovered early.

19. ACQUITTANCES OR AGNOWLEDGMENTS NOT PRODUCED :-- A test check of the acquittances revealed that in as many as 108 cases involving Rs.7,0[illegible] detailed in items 3, 4, 7, 9, 23, 25, 28, 52 & 61 of the Annual Objection Statem[illegible] of Objection Statement I/Half of 47-48) proper payees acquittances or ackn[illegible] where necessary, were not forthcoming during audit. Proof of payment was therefore wanting in these cases; inspite of a similar defects having been pointed out in the previous years audit reports no action has been taken to follow the prescribed procedure in the matter of passing pay bills of the school teachers each month.

20. VOUCHERS NOT PRODUCED FOR AUDIT :-- Six vouchers involving Rs.3,518-6-0 as detailed below were not produced for audit.

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			Rs.	A.	P.
(1)	Vr.2/10-47	for	310	13	0
(2)	,, 172/10-47	,,	25	2	0
(3)	,, 88/3-48	,,	12	0	0
(4)	,, 115/3-48	,,	80	4	0
(5)	,, 144/ ,,	,,	3	8	0
(6)	,, 361/ ,,	,,	3,086	11	0
			3,518	6	0

They would need to be produced at a very early date.

21. ARREAR CLAIMS - SANCTION WANTING:

(a) SANCTION OF THE DIRECTOR OF PUBLIC INSTRUCTION - NOT POINTED OUT :— The requisite prior sanction of the Director of Public Instruction for the investigation and payment of the arrear claims as laid down in G.O.No.936 Education, dated 10—7—43 was either not obtained or not pointed out in 15 cases detailed in sub items 2, 6, 9, 10, 11, 13, 14, 20, 21 and 22 of item 36 of the Annual Objection Statement and sub item 17 of item 24 of the Annual Objection Statement and sub items 3 and 6 of item 6(a) of the Annual Objection Statement and items 65, 68 of the Annual Objection Statement.

(b) SANCTION OF THE DISTRICT BOARD WANTING :— The requisite prior sanction of the District Board for the payment of the arrears over 6 months was either not obtained or not pointed out in respect of 12 cases detailed in item 36 of the Annual Objection Statement (except sub items referred to at sub paragraph(a) above.)

22. EMPLOYMENT OF PEONS IN ELEMENTARY SCHOOLS - SANCTION ETC. WANTING :— According to the orders of Government in G.O.No.1149 Education and Public Health dated 24-6-40 , peons can be retained in service or employed in Elementary Schools only when the minimum strength of the pupils is not less than 200. But in 49 instances detailed in item 26 of the Annual Objection Statement, the necessity for the retention of the peons in the schools referred to in item 26 of the Annual Objection Statement was not examined with reference to the requisite minimum strength of 200 pupils. Unless the retention of the Peon's posts are justified on the basis of the strength of pupils in each school under the above Government Order, the expenditure incurred could not be admitted in audit.

23. PAYMENT OF DUTY ALLOWANCE TO HEADMASTERS - IN ELEMENTARY SCHOOLS - EXCESS PAID :— In District Board Resolution No.715 dated

dated 24—9—46, duty allowance was sanctioned to Head Masters of Elementary Schools as follows:—

School with 3 teachers at Rs.2/- P.M.
,, ,, 4 to 9 ,, ,, ,, 3/- P.M.
,, ,, over 10,, ,, ,, 5/- P.M.

But in respect of seven items detailed in items 18, 37 and 50 of the Annual Objection Statement duty allowance was paid in excess. The amount paid in excess would need recovery.

24. PAYMENT OF DEARNESS ALLOWANCE TO THE TEACHERS WORKING AS BRANCH POST MASTERS - EXCESS RATES :— As seen from letter No.B/5/37/A dated 11—8—47 of the Superintendent of Post Offices - Nilgris Division, the teachers of District Board Elementary Schools who were working as Branch Post Masters were paid Dearness Allowance at Rs.8/- P.M. by the Postal Department from 1—9—46 and hence the teachers were eligible to draw only the balance of Dearness Allowance as laid down in G.O.No.385 Education, dated 22—2—46 from the District Board Funds viz., Rs.8/- only from 1—9—46 to 27—9—48 till the issue of Government orders in G.O.No.2476 Education, dated 28—9—48 where in the Government ordered that the payment of by the Postal Department may be ignored for calculating the Dearness Allowance to be paid by the Local Bodies. But in 17 instances detailed in items 10, 20 & 34 of the Annual Objection Statement and item 87 of Objection Statement for I/Half of 47-48, the teachers in question were paid Dearness Allowance of Rs.14 P.M. from District Board Funds against Rs.8/- P.M. due. The excess paid in the seventeen cases referred to above would need to be recovered.

25. GRANT OF LEAVE - SERVICE REGISTERS AND LEAVE ACCOUNTS NOT PRODUCED :— The Service Registers and leave accounts in respect of 155 cases detailed in items 6(a), 24 and item 38 of the Annual Objection Statement and Item 84 of Objection Statement for I/Half of 47-48 were not made available for audit. The correctness of the leave granted and its admissibility could not therefore be verified in audit. The non production of records in so many cases is brought to special notice vide also paragraph 28 below.

26. FIXATION OF INITIAL PAY IN THE REVISED SCALES AND GRANT OF ADVANCE INCREMENTS - SERVICE REGISTERS NOT PRODUCED :— The Depart-

The Service Registers of teachers employed in Elementary Schools in the Avanashi, Dharapuram, Palladam, Erode and Bhavani Taluks and those employed in the Muslim Schools in the District and 118 Service Registers detailed in items 27 and 57 of the Annual Objection Statement were not made available to verify the correctness of the pay fixed in the revised scales of pay and the advance increments allowed and also to see whether the services of the teachers in question were verified for the year 1948 and certificate of such verification recorded in them.

27. EXPENDITURE ON PUBLIC LIBRARIES - MET FROM ELEMENTARY EDUCATION FUNDS - AUTHORITY WANTING :-- In G.O.No.2452 Education, dated 14--11--47 half grant of Rs.300/- was sanctioned for the supply of books to the District Board Public Library at Vellakinar and Ayyambalayam. On Vr.417/3-48 a sum of Rs.600/- was spent towards the cost of books supplied to the Public Libraries at Vellakinar and Ayyambalayam and the excess amount of Rs.300/- (Excess over the amount of grant received) was met from Elementary Education Funds. As the expenditure on Public Libraries is not an authrised item of expenditure debitable to the Elementary Education Funds, the amount of Rs.300/- would need to be recovered from the General Funds of the District Board and credited to Elementary Education Funds.

28. SCHOOL FEE COLLECTIONS - DEMAND COLLECTION & BALANCE STATEMENTS NOT PRODUCED :-- (a) As seen from the Miscellaneous Demand Register and accounts for 1947-48, a sum of Rs.3,245-12-0 was realised as school fees from the pupils of the Board Higher Elementary Schools in the District. The Demand Collection and Balance Statements received from the Head Masters concerned were not made available for audit .

(b) In proceedings Roc.25088/E2/47, dated 29-11-47, it was decided to abolish the levy of fees in the Higher Elementary Schools under the District Board, with effect from 1--12--47. Owing to the delay in communicating the orders to the Higher Elementary Schools concerned, the levy of school fees was continued till the end of December 1947; the order abolishing the levy of fees was thus given effect to only from 1--1--48. The sanction of the District Board for the collection of fees during December 1947 also was not obtain

29. EDUCATION - TAX REALISATIONS - EQUIVALENT GOVERNMENT CONTRIBUTION - DELAY IN CLAIM :-- The equivalent Government contribution due on the Education tax realisations during 1946-47 amounting to Rs.75,916/- was not claimed and credited to Elementary Education Funds till the close of 1947-48, but was claimed only during 1948-49. The deficit in the monthly account could have been reduced or even avoided in certain months if the claim had been made in time and realised within the close of the year besides avoiding the necessity to encroach upon the opening balance referred to in paragraph 6 above .

30. EXPENDITURE ON SERVICE POSTAGE ETC. - SHORT ADJUSTMENT TO ELEMENTARY EDUCATION FUNDS :-- (a) According to the stock account of postage stamps maintained by the store-keeper (~~several~~ general funds) postage stamps to the value of Rs.2,402-12-0 have been issued to the Elementary Education Fund, Section despatching clerk. But only a sum of Rs.1200/- had been debited to the Elementary Education Funds according to the register of Bills passed for payment. The discrepancy may be explained. The amount short debited would need to be debited at least now or waived and treated as contribution from General Funds with the sanction of the District Board.

(b) In respect of forms and Stationery articles issued to the Elementary Education Funds during 1947-48, their cost was not worked out and debited to the Elementary Education Funds but met from the General Funds.

31. ESTABLISHMENT AUDIT REGISTERS - DEFECTS - NOT PROPERLY MAINTAINED :-- The Establishment Audit Registers of Elementary Schools in the District Elementary Education Fund Section were not maintained properly. The entries in the fly-leaf have not been brought upto date by entering particulars regarding the grant of increments and transfers etc. and in respect of the Muslim Schools in the District, the entries in the fly-leaf for 1947-48 were not at all written up and it is not known the pay bills were passed for payment by the District Board's Educational Officer month after month. The names of substantive holders, maximum and minimum pay admissible, actual pay drawn as on 1--4-- etc. were not entered in the fly-leaf of the Establishment Audit Register . The total dues per month under pay and allowances was

worked out and entered in column 8 of the register and attested and the differences as to excesses each month explained in the remarks column provided for that purpose. The sanctioned strength of the teaching establishment, house rent payable and contingencies admissible every month together with the sanction of the District Board and Educational Authorities for the expenditure were not got entered and got attested by the District Board Educational Officer. As regards the payments every month, the voucher No. was not noted in the columb provided in the register. The registers as maintained at present did not serve any useful purpose.

32. CONSOLIDATED TOOLS AND PLANT REGISTERS :— In spite of the objection being repeated continuously year after year since 1939-40 and the specific orders of Government in G.O.No.1348 Education, dated 30—4—49, the consolidated Tools and Plant registers relating to Elementary Schools continued to be imperfect and incomplete. The register was not at all written up for the years 1946-47 and 1947-48 and the returns due for the years were not received from the Head Masters concerned. Early action is called for in the matter as ordered by Governme in G.O.No.1348 Education, dated 30—4—49. The report referred to there in remained to be made till the date of close of audit.

33. REGISTER OF ADVANCES - DISCREPANCIES :— (a) In spite of the defects and discrepancies pointed out in paragraph 25(a) of the Audit Report for 46-47 the Register of Advances recoverable was not maintained properly and the figures shown in the register tallied with that shown in the accounts for 1947-48. In addition to the discrepancies pointed out during 1946-47, a sum of Rs.2,000/- shown as advances recovered during July 1947 did not find a place in the register. There was not entry in the Advances Register either of the original debit or subsequent credit. In fact this amount represented the amount deducted in the final bill as paid already and debited to the regular head of expenditure. The discrepancies would need to be reconciled and the figure according to the register agreed with the figure shown in the accounts.

(b) As already pointed out in paragraph 25(b) of Audit Report for 1946-47, the register of permanent advances was not maintained properly. According to the Accounts for 47-48 permanent advances re-

advances refunded was Rs.4,668-14-3 while according to the Register, it was Rs.4,574-7-3 and there was a difference of Rs.94-7-0. The difference would need to be explained and the figures reconciled.

34. REGISTER OF BILLS PASSED FOR PAYMENT - DEFECTS :— The Register was not maintained properly. The progressive totals under each taluk were not struck and the grand totals of all talaks each month and for the year were not struck and tallied with the account figures.

35. REGISTERS NOT MAINTAINED OR NOT PRODUCED:— The following records and registers were either not maintained for 1947-48 or not produced during audit though a similar defect was pointed out in paragraph 26 of Audit Report for 1946-47.

(1) Separate accounts for compulsory Elementary Education required to be maintained by Government.
(2) Register of permanent advances.
(3) Register of service books.
(4) Register of Probationers.
(5) Register of Increment Certificates.
(6) Consolidated Register of Bills passed for payment.
(7) Posting Register of receipts and charges.
(8) Stock account of stationery articles and forms.

36. The general result of audit may be considered not satisfactory.

37. The gross receipts and charges of the year were Rs.13,22,724/8/1 and Rs.13,52,092-3-0 respectively.

P. T. O.

L. F. 2797/30—7—49.

Audit Report on the Elementary Education Fund Accounts of the Coimbatore District Board, Coimbatore District for the year 1947—48.

Name of Auditor :	**Sri. V. Srinivasan, B. A.,** District Inspector of Local Fund Accounts.
Time taken for audit :	21—3—49 to 16—5—49.

The Office of Special Officer was held by F. W. A. Morris, Esq., O. B. E., I. C. S., during the period under audit.

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. 98,311—7—7 agrees with the balance in the account for March 48 subject to the adjustments and alterations detailed hereunder. The sum total of the closing balance of the General and Elementary Education Fund cash books 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.

	Rs.	A.	P.
Closing balance as per cash book ..	98,111	7	7
Add :—			
Lease amount of A. D. School building Bhavani wrongly included in the General Fund accounts now transferred to Elementary Education funds in March final account but not included in cash book. ..	500	0	0
Total	98,611	7	7
Deduct :—			
Amount of library grant brought to Elementary Education Fund Cash book but not brought to account in the accounts. ..	300	0	0
Closing balance as per accounts.	98,311	7	7

The defects above may be set right.

3. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT :—

The expenditure incurred under the following heads of account exceeded the allotment in the budget estimate approved in G. O. No. Ms. 1,500—Education and Public Health, dated 10—7—47. The excess expenditure was not regularised by obtaining the necessary reappropriation of funds with the sanction of the District Board required in G. O. No. 139, Education, dated 29—1—1942.

20

Para 3. Sanctioned in District Board resolution No. 1117 dated 23-11-49.

Para 4: Noted: The normal budget of the elementary education account of the district board has a deficit balance of about Rs. 5 lakhs. Hence the defect pointed out could not hot have been avoided.

" " " "

" " " "

" " " "

Para 6: Out of the amount of Rs.112--4--0, Rs.8/- has subsequently been collected on 4--8--49. A sum of Rs.50/- which was found to have been already collected and remitted in chalan No. 104 dated 5--3--46 has been arranged to be adjusted to district board funds. The balance of Rs. 99--4--0 (112--4--0 - 13/-) due has also been reported to have been already recovered from the two clerks Vis. Sri K.Ramaswamy naidu, Rs 16--4--0 and Sri C.Balasubramania pillai, Rs.83/- . These amounts, it is said, were credited to Provincial funds instead of District Board funds. The Divisional Engineer who actually recovered the amount from the pay bills have been addressed to arrange for the re adjustment of the amounts to the credit of District board funds. As soon as the replies are received from the Divisional Engineer, Coimbatore and Erode the amounts will be credited to the District Board funds.

21 12

Expenditure—ordinary.

Heads of account.	Budget allotment.	Expenditure.	Excess.
	Rs.	Rs.	Rs.
MAINTAINED :—			
1. Staff 1 (c) Clerks & servants (Salaries & allowances)	24,910	31,831	6,921
2. Contribution to Provident Fund	37,980	46,800	8,820
2. CONTINGENCIES AND EQUIPMENT :—			
1 (b) Contingencies—other items.	27,770	29,200	1,430
(2) Equipment—ordinary repairs to furniture.	750	940	190

4. ELEMENTARY EDUCATION FUNDS--DEFICIT MONTHLY CLOSING BALANCES—DEFECTS :—

The year opened with a balance of Rs. 1,27,679—2—6 and closed with a balance of Rs. 98,311—7—7 thereby encroaching upon the opening balance to an extent of Rs. 29,367—10—11.

The Elementary Education Funds closed with a deficit balance every month from May 1947 to February 1948, the deficit ranging from Rs. 17,970—1—3 in May 1947 to Rs. 5,10,349—15—5 in January 1948 and Rs. 3,04,279—12—5 in February 1948.

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

6. PENDING OBJECTION OF THE PREVIOUS AUDIT REPORT.

(a) Paragraph 6 (a) of the Audit report for 46—47.
" 7 " 44—45.
" " " 39—40 and

THE SPECIAL AUDIT REPORT REGARDING DEFAULCATION

A balance of Rs. 112—4—0 still remained to be reconciled.

p 3 p 3 p 5 (I) (II) (V)

23

6(b) Tools and plant registers for all schools have since been maintained from the school year 1949--50 rectifying the defects.

6 (c) The amount of Rs.72-13-0 constituted the following.

1. Balance of advance paid for the purchase of vessels for the midday meals centres at Maduvahahally remitted in chalan No.200 dated 27--3--46 Rs- .37--13-
2. Permanent advance of the pre vocational section at Vettalkarampudur refunded in cash book item No.8 of May 45
3. -do- -do at Ayyampalayam Cash book item No. 4 of June 46 Rs. 25--0-
Rs. 10--0-

Item No.1 has already been shown in the register of advances recoverable vide page 11 of the register for 1946-47.

Item No. 2 and 3 have been noted in the permanent advance register for Pre vocational section.

Para 6(d) Government have been addressed and orders are awaited.

No yet

Para 6(e) Out of eight centres--records for 4 centres have been produced and the objection dropped. vide item 26 of 1946--47 - records for other 4 centres are kept ready.

Para 6(f) Connected records have been shown to the audit and the objection dropped 9vide item No. 34/46--47.

Para 6(g) connected records have been shown to the audit and the objection dropped.

23 B

(b) Paragraph 6 (i) of the Audit report for 46—47
" 18 " 45—46

REGISTER OF TOOLS AND PLANTS AND OFFICE FURNITURE :

Final reply requesting the reconciliation of the difference pointed out may be expedited.

(c) Paragraph 6 (j) of the Audit report for 46—47.
" 20 " 45—46. The difference of Rs. 72—13—0 still remained to be reconciled.

(d) Paragraph 11 (a) of the Audit Report for 46—47.
LEASE OF ADI DRAVIDA SCHOOL, BHAVANI :

REPLY : Regarding the action taken to recover the avoidable loss of Rs 72—2—0 from persons responsible may be expedited.

6.(e) Paragraph 12 (b) of the Audit Report for 46—47.

MIDDAY MEAL CENTRES :

Accounts in respect of eight more centres still remained to be produced. They may be produced early.

(f) Paragraph 12 (d) of the Audit Report for 46—47 :

PURCHASE OF UTENSILS FOR MIDDAY MEALS CENTRES :

The return of the cloth $17\frac{3}{4}$ yards to the value of Rs. 5 —11—9 (Kuniamuthur centre) may be made expeditiously or its a lue returned to Government.

(g) Paragraph 15 (a) of the Audit Report for 46—47

IRREGULAR GRANT OF INCREMENTS AND EXCETS PAYMENTS :

The recovery of Rs. 12 still due from one teacher would need to be effected early.

24

Para 6 (h) Recovery of Rs. 26--1--0 effected and the connected records shown and admitted. vide item No. 28 of the objection statement 1946--47.

Para 6(i) 1. Necessary reconcilation was made and records produced for audit and admitted.

vide item No. 29 of the objection statement for 1946--47.

Para 6(i)2. The circumstances were explained and admitted in audit (vide item No. 30 of annual objection statement 1946--47.

Para 6(j) All service registers are kept ready and they may be perused.

Para 6.(K) One Vr. for Rs. 5/- i.e. vr. No.372/3--47.

The voucher has been misplaced and will be produced as soon as it becomes available. The corresponding acquittance will be produced and it may be perused.

Para 6(l) Tools and plant register for all elementary schools have been since written up from the school year 1949--50.

25

(h) Paragraph 15 (b) of the Audit Report for 46--47.

The Recovery of Rs. 26—1—0 still due from 2 teachers would need to be effected early and credit pointed out.

(i) Paragraph 17 of the Audit Report for 46—47.

DEMAND, COLLECTION AND BALANCE STATEMENTS OF ELEMENTARY SCHOOLS. DEFECTS :

(1) The discrepancies pointed out still remained to be set right. It would need to be reconciled and the fact reported in the replies to the Audit Report.

(2) The amount collected in August 1946 was remitted only in March 1947. The long delay in remitting amounts leads to temporary misappropriation and has to be explained.

(j) Paragraph 19 of the Audit Report for 1946—47

SERVICE REGISTERS AND LEAVE ACCOUNTS NOT PRODUCED :

Service Registers and leave accounts in respect of 53 cases still remained to be produced. The defects pointed out would need to be rectified and the Service Registers brought upto date and the fact reported in the replies to the audit report.

(k) Paragraph 21 of the Audit Report for 1946—47.

VOUCHERS NOT PRODUCED :

One voucher for Rs. 5 still remained to be produced for audit.

(l) Paragraph 24 of the Audit Report for 1946—47.

TOOLS AND PLANT REGISTERS :

The registers remained to be opened. The discrepancies pointed out remained to be rectified.

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Para 7-. Sanction for the appointment of additional teachers for the 0 schools mentioned in the objection statement has been obtained kept ready and may be perused during local audit.

Para 8. Connected records sanctioning the appointment of unqualified teachers are kept ready, and they may be perused during next local audit

Para & 9. As no age limit has been prescribed for appointment of teachers there is no question of exemption from age limit. In this connection attention is invited to Government memo 2541 1.Al.,L.A.,dated 10-9--38.

Para 10: Connected records containing the sanction may be perused during the next local audit.

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7. SANCTION WANTING :

APPOINTMENT OF ADDITIONAL TEACHERS. SANCTION OF THE DISTRICT BOARD NOT POINTED OUT. APPROVAL OF THE 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 (2+14+7) 23 schools detailed in items 33 plus 71 of the Annual objection statements and in item 80 of the objection statement for 1st half of 47—48.

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

Unqualified teachers were employed during 1947—48 without the requisite prior sanction of the District Educational Officer for their employment or continuance in service. Instances have been given in item 78 of the Objection Statement for 1st half year, 47—48 and item 30 of the Annual Objection Statement.

9. APPOINTMENT OF OVER-AGED TEACHERS—APPROVAL OF THE SPECIAL OFFICER—DISTRICT BOARD—NOT POINTED OUT :

Three teachers aged 40, 40 and 31 years were appointed during 1947—48 without obtaining the previous approval of the President, District Board for exempting them from the age limit as required under Executive Instruction (261) of the Local Boards Manual though a similar defect was pointed out in para 9 of audit report for 1946—47. Particulars of such instances are given in item 29 of the Annual Objection Statement.

10. RE-EMPLOYMENT OF RETIRED TEACHERS—SANCTION NOT POINTED :

Three teachers, as detailed in item 31 of the Annual Objection statement were retained in service after the date of compulsory retirement. The sanction of the District Educational Officer or the Inspectress of Girls' schools as laid down in G. O. No. 22, Education and Public Health dated 7—1—47 for allowing them to continue in service was not pointed out.

Para 11: Connected records containing the recognition of the educational authorities for several schools opened during the year as mentioned in item No. 32 of the objection statement for 1947--48 are kept ready and may be perused during local audit.

Para 12: 1. Gobi compulsory school : The school was not closed during 1947--48. Reports from the headmasters concerned along with other records may be perused during local audit.

Para 12(ii) Nallagoundampalayam compulsory school.

Three teachers are working in the school. Hence there is necessary for two separate buildings.

Vide reply in annual objection statement.

Para 13: The connected papers R.F.31-No. 28531/47 and D.Dis.4856/48 which were shown to the auditors will again be produced for local audit. These files contain the information as to how the figures were arrived at. No separate registers are maintained for compulsory education. All entries are made in the Common Audit Posting Register along with entries relating to ordinary sections of the schools.

11. INADMISSIBLE EXPENDITURE ON RECOGNISED SCHOOLS.

Recognition of the Educational authorities for several schools, opened during the year was not shown. The approval of the Educational authorities for fixing the strength of the teaching staff was also not pointed out. In the absence of recognition, the expenditure incurred on the maintenance of such schools is inadmissible. Details are given in the Annual Objection statement, item 32.

12. AVOIDABLE EXPENDITURE ON HOUSE RENT—IR-REGULARITY.

(i) The Gobichettipalayam, compulsory school remained closed throughout 1947—48 but the building rent at Rs. 20 p. m. was paid to the owner throughout the period and also subsequently upto date. The necessity to keep the building in possession when there was no prospect of the school being opened could have been considered and the building vacated to avoid wasteful expenditure on honse rent on unoccupied building.

(ii) *Nallagoundanpalayam Compulsory School.*

Two separate buildings were occupied and paid for at Rs. 10 and 8 p. m. respectively when the strength of the teaching staff was only one teacher. It is not clear how a single teacher could be present in both the buildings to justify the payment of rent for two separate buildings.

Several other instances in which vacant and unoccupied buildings were kept in continued possession and rent paid are also detailed in item 53 of Objection statement for 1st half of 1947—48 and items 23 and 5 of Annual objection statement for 46—47.

13. SUBSIDY TOWARDS COMPULSORY EDUCATION DETAILS WANTING :--

(a) A total grant of Rs. 84,468—0--0 was sanctioned in G. O. No. 2,366, Education and Public Health, dated 14—11--47 and in G. O. No. 618, Education and Public Health, dated 23—3—48 towards compulsory Education and supply of midday meals. The expenditure incurred out of the above amount with details were not kept separately and produced for audit to ascertain, if there was any unspent balance to be refunded to Government. The connected registers and records in support of the figures shown in the accounts would need to be produced for audit.

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Para 14: That two chairs have since been distributed to the headmaster, Velandipalayam and the acknowledgment kept ready - vide D.Dis.26777/45.

Sitting planks: Planks were broken during transit from the Supervisor's office (Highways) and found unserviceable and the same was ordered to be sold in auction vide R.F. No.59--C/3357/49

Black board also was broken during transit. This matter is under correspondence with the Supervisor (Highways) Coimbatore (File 4071/S1/49)

Since there did not appear to be keen competition for the supply of articles of furniture at the rates already accepted the original tender was not cancelled. The omission was in view only of the exegencies of public service and the instructions are noted for further future guidance. The sanction of the Board was obtained (vide) Dist. Board Res. No.1023 dated 10--10--47.

Acknowledgments have not been obtained from all the headmasters but the Supervisor (Highways) Coimbatore West has reported to have distributed them (D.Dis. 26777/45)

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(b) According to the account for 1946—47 the expenditure under 'Midday Meals and compulsory Education' was Rs. 62,288—14—0 and according to the Register, the expenditure for 1946—47 including those paid in April 1947 and May 1947 was Rs. 77,826—15—0 thus leaving a balance of Rs. 15,548-1-0. Out of this a sum of Rs. 4,469-5-0 was disallowed by Government as this represented the repair charges to temporary sheds. So the balance of subsidy payable works out to Rs. 11,078—12—0 against which a sum of Rs. 11,470 was claimed and sanctioned in G. O. No. 3,326, Education dated 28-12-48. Details for the sum of Rs. 11,470 incurred in, during 3/47 but paid in 1948—49 together with the concerned registers and accounts were not made available for audit to check the correctness of the claim.

14. SUPPLY OF FURNITURE TO ELEMENTARY SCHOOLS—TENDERS—DEFECTS :—

(a) PURCHASE OF CHAIRS, ETC., FROM SRI RAMAKRISHNA INDUSTRIES, KARAIKUDI— DEFECTS :—

Out of the articles to the value of Rs. 3,075 purchased from Messrs. Ramakrishna Industries, Karaikudi etc., the following artilces were neither distributed to the Schools concerned, nor accounted for otherwise; the cost of the unaccounted furniture would need to be recovered from the persons responsible.

				Rs.	A.	P.
Chairs.	2 Nos.	.. Cost	..	26	0	0
Sitting planks.	1 No.	.. ,,	..	9	0	0
Black Board	1 No.	.. ,,	..	12	6	0
		Total	..	47	6	0

(ii). The Board's approval for the selection of the tenders was not pointed out.

(iii). The acknowledgments of the headmasters concerned for the receipt of the furniture supplied were not produced.

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St. Joseph's carpentary works rates was Rs. 2200/- for chairs is obviously excluding delivery charges. His tender quotes Rs. 060/- as dolivery charges for all items of tender (i.e) whole tender. Tenderers did not give transport charges separately for each item. If as stated in the objection the tender was spilit up and the lowest rate for individual items had been accepted and the contract settled the board could have incurred enormous additional expenditure by way of transporting charges from one centre in each taluk to the several elementary schools which he distributed throughout the distric and these charges will by no means be small but will be huge as the different kinds and numbers of articles intended to the several schools would have to be carried by different agencies whose charges it is not possible to estimate.

In view of the above facts the objection may kindly be dropped.

18(ii) Checked and passed by personal assistant on 25--3--48 - Vide page 18 and 19 of D.Dis. 27129/47

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(b) SUPPLY OF FURNITURE TO ELEMENTARY SCHOOLS, LOWEST TENDER NOT ACCEPTED. DEFECTS:

Tenders for the supply of furniture to the Elementary schools in the District were called for on 23-11-47 and the tender of Sri. P. R. Kandaswamy Gounder and A. Abdul Kareem Sahib of Pollachi was accepted as lowest, apparently taking the total amount of the tender into account ignoring the low rates offered for individual items by the other companies as shown below:

Name of article	Accepted rate of Sri. P. R. Kandaswami and Abdul Kareem Sahib, Pollachi	Lowest Rate	Name of firm quoted the lowest	Difference.
	Rs. A. P.	Rs. A. P.		Rs. A. P.
Tables. Nos. 200	7,505-8-0	6,000-0-0	Janaki vilas Saw Mills, Etc.	1,505-8-0
Chairs Nos. 200	2,958-8-0	2,200-0-0	St. Joseph's carpentary works.	758-8-0
Black boards Nos. 200	2,429-0-0	4,400-0-0	Janaki vilas Saw Mills	2,029-0-0
Record Boxes Nos. 10	650-0-0	331-8-0	S. A. N. Swami R. S. Puram.	318-8-0
				4,611-8-0

When accepting the tenders, in office note and Special Officer's orders dated 30—12—47 it was stated that the tender of Sri. P. R. Kandaswamy Gounder and Janab A Abdul Kareem Sahib of Pollachi was lowest taking the difference in total cost between the different firms, without taking into consideration the rates quoted by the firms for each individual items though the rates quoted by each firm for each individual item had been much lower; if only the contract had been split up the supply entrusted to the firms quoting the lowest rate for that item as was done in the previous year regarding similar supply of furniture by Sri Ramakrishna Industries Karaikudi and K. K. & Company, etc., a sum of Rs 4,611-8-0 as worked out above together with the sales tax due thereon could have been saved to the District Board Funds especially when no company had stipulated that the entire tender should be accepted and the tender notice contained sufficient provision for adopting the most economical course in the financial interest of the District Board. The reasons for not accepting the lowest tender for each individual item from the different firms were also not recorded. The deviation from the principles followed for acceptance of the tenders had thus resulted in an avoidable loss of Rs. 4,611-8-0 as pointed out above and would need to be recovered unless sufficiently justified with recorded reasons.

14. (ii) The measurement and check measurement certificate for the articles received was not pointed out.

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Acknowledgments of the headmasters concerned for the receipt of the furniture will be produced vide D.Dis.No. 27129/47.

Para 15: A consolidated statement showing the No. and amount of voucher on which the expenditure was incurred has since been prepared; this will be produced during local audit.

Para 16 : There are no rules requiring the impose a condition prescribing af fee for payment with applic ation. Hence there is no case for getting any sanction of Government.

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(iii) The acknowledgments of the headmasters concerned for the receipt of the furniture supplied were not made available for audit. In the absence of the acknowledgments of the headmasters concerned proof of supply of the furniture was wanting, especially so, in the absence of the maintenance of a consolidated tools and plant registers in the District Boards Office.

15. SUPPLY OF SWEETS TO SCHOOL CHILDREN ON INDEPENDENCE DAY. DETAILS OF EXPENDITURE INCURRED NOT PRODUCED :

On Vr. No. 393/12—47 a sum of Rs. 4,303 was adjusted to the credit of Ele. Education Funds from General Funds towards the charges incurred on the distribution of sweets to 68,848 children in the Elementary schools at one anna per child during the celebrations of Independence Day with reference to the orders in G. O. No. 1,380, Special L. A , dated 8—8—47. A consolidated statement of expenditure incurred together with the number and date of the voucher on which the expenditure incurred was not prepared and produced in support of the claims. The correctness of the adjustment could not therefore be ascertained. The unspent balance if any requiring to be refunded was not stated nor a certificate that sweets at the rate of one anna per pupil for 68,848 pupils were distributed on the Independence Day was recorded in the file. The accounts for 1947—48 did not show separately any expenditure incurred on this account. It was stated that the amount of Rs. 4,303 adjusted was due to be distributed to the several head-teachers who had already spent certain amounts on the celebration of the Independence. The exact amount thus spent by each head-teacher and the number of pupils entertained or supplied with sweets etc., was not ascertained and the Government grant drawn distributed into the proper claimantis. The entire amount was however found credited to the Elementary Education Fund without any corresponding debit, on this account.

16. EXPENDITURE ON ADVERTISEMENT CHARGES — CONDITIONS NOT FULFILLED — SANCTION OF GOVERNMENT — WANTING :

On voucher No. 446 a sum of Rs. 36 was incurred towards expenditure for advertisement charges calling for applications for appointment of teacher. The condition regarding payment of a small fee along with the applications not having been fulfilled, the sanction of Government for the debit of the expenditure to Elementary Education funds would need to be obtained.

17. DELAY IN FIXATION OF PAY IN THE REVISED SCALES:

Final orders regarding the fixation of pay in the revised scales of pay sanctioned in G. O. No. 2035, Education dated 19- 9—47 were passed only in Roc. No. 22660/E2/47 dated 5—6—48. The revised

Para 17: The revised scales have since be entered in the service register and they will be produced during local audit. The service registers were not verified in time for want of particulars regarding leave, transfer, increment etc. Hence the delay. Since they have been completely verified the necessary certificates recorded in all cases

Para 18(a) Action is being taken to recover the excess.

Vide reply to Aud Item 39 for 47-48
And the initial pay has since been fixed correctly

Para 18 (b) An amount of Rs. 5--4--0 (1--4--0 under item No. 47 and Rs.4-0-0 under item No. 54 have been ordered to be recovered (C.No. 25586/E4/48). As regards item No. 56 and 64 necessary particulars called for have been furnished in the replies to objection statement.

Para 19: The acquittances in these cases are kept ready and will be produced for audit.

initial pay has not been entered in the Service Registers and the Service books were not produced in most of the cases. Discrepancies, if any in the fixation of initial pay could not be checked in audit (except in few cases) with reference to the length of Service in the existing scale of pay etc. The Service Books may be brought upto date and produced for audit in accordance with the statement of initial pay fixed in the proceedings quoted above.

18. IRREGULAR FIXATION OF PAY IN THE REVISED SCALES AND CONSEQUENT EXCESS PAYMENTS :

(a) Instances in which, the initial pay and advance increments have been wrongly given to the teachers, noticed in audit, have been detailed in item 39 of the Annual Objection Statement, item 81 of Objection statement 1st half of 47—48. The excess paid in the 23 instances detailed in the Annual Objection Statement and objection statement for 1st half of 47—48 would need to be recovered from the pay of the teachers concerned and pay refixed and future increments regulated as indicated in the Annual objection statement.

(b) Similarly instances in which inadmissible pay and leave salary etc., were claimed and passed for payment amounting to Rs. 13—4—0 have been detailed in items 47, 54, 56 and 64 of the Annual Objection statement. The amount involved would need to be recovered early.

19. ACQUITTANCES OR ACKNOWLEDGMENTS NOT PRODUCED.

A test check of the acquittances revealed that in as many as 108 cases involving Rs. 7,042—3—0 (as detailed in items 3, 4, 7, 9, 23, 25, 28, 52 and 61 of the Annual objection statement and item 76 of Objection statement 1st half of 47—48) proper payees acquittances or acknowledgments stamped where necessary, were not forthcoming during audit. Proof of payment was therefore wanting in these cases. Inspite of similar defects having been pointed out in the previous years audit reports no action has been taken to follow the prescribed procedure in the matter of passing pay bills of the school teachers each month.

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Para 20 : Vouchers are kept ready and they may be perused during local audit.

Para 21 (a) and (b)

Necessary sanction will be pointed out during local audit.

Vide reply to item No. 36 of annual objection statement 47—48.

Para 22: The strength and attendance of the schools were more than 200 during 1947—48 and 1948—49 and the certificate of the headmaster will be produced.

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20. VOUCHERS NOT PRODUCED FOR AUDIT :

Six vouchers involving Rs. 3,518—6—0 as detailed below were not produced for audit.

1.	Vr.	2/10—47	for Rs.	310	13	0
2.	,,	172/10—47	,,	25	2	0
3.	,,	88/3—48	,,	12	0	0
4.	,,	115/3—48	,,	80	4	0
5.	,,	144 ,,	,,	3	8	0
6.	,,	351 ,,	,,	3086	11	0
				3518	6	0

They would need to be produced at a very early date.

21. ARREAR CLAIMS SANCTION WANTING :

(a) Sanction Of The Director Of Public Instruction : Not Pointed Out :—

The requisite prior sanction of the Director of Public Instruction for the investigation and payment of the arrear claims as laid down in G. O. No. 936, Education, dated 10—7—43 was either not obtained or not pointed out in 15 cases detailed in sub items 2, 6, 9, 10, 11, 13, 14, 20, 21 and 22 of item 36 of the Annual Objection Statement and sub item 17 of item 24 of the Annual objection Statement and Sub items 3 and 6 of item 6(a) of the Annual Objection statement and items 65, 68 of the Annual objection statement.

(b) Sanction Of The District Board Wanting :—

The requisite prior sanction of the District Board for the payment of the arrears over 6 months was either not obtained or not pointed out in respect of 12 cases detailed in item 36 of the Annual Objection Statement (except sub items referred to at sub paragraph (a) above)

22. EMPLOYMENT OF PEONS IN ELEMENTARY SCHOOLS SANCTION ETC. WANTING :—

According to the Orders of Government in G. O. No. 1,149, Education and Public Health, dated 24—6—40, peons can be retained in service or employed in elementary schools only when the minimum strength of the pupils is not less than 200. But in 49 instances detailed in item 26 of the Annual Objection Statement, the necessity for the retention of the peons in the schools referred to in item 26 of the Annual Objection statement was not examined with reference to the

Para 23: Action is being taken to recover the excess amount from the concerned persons--Vide reply to Item Nos 15,37 and 50 of objection statement 1947--48.

Para 24: Action is being taken to recover the excess payment of dearness allowance from the concerned persons who are also worked as Branch Postmasters--Vide reply to item No. 10,20, and 34 , 50 of the objection statement for 1947--48.

Para 25 : All service registers have been verified and leave accounts worked out.

requisite minimum strength of 200 pupils. Unless the retention of the peon's post are justified on the basis of the strength of pupils in each school under the above Government Order, the expenditure iucurred could not be admitted in audit.

23. PAYMENT OF DUTY ALLOWANCE TO HEADMASTERS IN ELEMENTARY SCHOOLS—EXCESS PAID :

In District Board Res. No. 715 dated 24—9—46, duty allowance was sanctioned to headmasters of elementary schools as follows :—

School with	3 teachers at	Rs. 2	p. m
,,	4 to 9 ,;	Rs. 3	p. m.
,,	over 10 ,,	Rs. 5	p m.

But in respect of seven items detailed in items 15, 37 and 50 of the annual objection statement duty allowance was paid in excess. The amount paid in excess would need recovery.

24. PAYMENT OF DEARNESS ALLOWANCE TO THE TEACHERS WORKING AS BRANCH POST MASTERS. EXCESS RATES :—

As seen from the letter No. B5/37/A dated 11—8—47 of the Superintendent of Post Offices—Nilgris division, the teachers of District Board Elementary schools who were working as Branch Post Masters were paid dearness allowance at Rs 8 p. m. by the Postal Department from 1—9—46 and hence the teachers were eligible to draw only the balance of dearness allowance as laid down in G. O. No. 385, Education, dated 22—2—46 from the District Board Funds Viz Rs. 8 only from 1—9—46 to 27—9—48 till the issue of Government orders in G. O. No. 2476. Education, dated 28—9—48 wherein the Government ordered that the payment of by the Postal Department may be ignored for calculating the Dearness allowance to be paid by the Local Bodies. But in 17 instances detailed in items 10, 20 and 34 of the Annual Objection Statement and item 87 of Objection Statement for 1st half of 47—48 the teachers in question were paid Dearness allowance of Rs. 11 p. m. from Dist. Board funds against Rs. 8 p. m. due. The Excess paid in the seventeen cases referred to above would need to be recovered.

25. GRANT OF LEAVE. SERVICE REGISTERS AND LEAVE ACCOUNTS NOT PRODUCED :—

The Service Registers and leave accounts in respect of 135 cases detailed in items 6(a), 24 and item 38 of Annual Objection Statement and item 84 of Objection Statement for 1st half of 47—48 were not made available for audit. The correctness of the leave granted

Para 26 : The service registers mentioned in item No. 27 and 57 of the annual objection statement have since verified and the pay fixed and they will be produced during next local audit.

Para 27 : The amount has already been adjusted to elementary education funds (Vide(Cash book item No. 29 of October 1948.

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Para 28 : The Demand Collection and balance statements will be produced during local audit.

and its admissibility could not therefore be verified in audit. Then on production of records in so many cases is brought to special notice—vide also paragraph 28 below :

26. FIXATION OF INITIAL PAY IN THE REVISED SCALES AND GRANT OF ADVANCE INCREMENTS : SERVICE REGISTERS NOT PRODUCED :—

The Service Registers of teachers employed in Elementary Schools in the Avanashi, Dharapuram, Palladam, Erode and Bhavani taluks and those employed in the Muslim schools in the District and 118 Service Registers detailed in items 27 and 57 of the Annual Objection Statement were not made available to verify the correctness of the pay fixed in the revised scales of pay and the advance increments allowed and also to see whether the services of the teachers in question were verified for the year 1948 and certificate of such verification recorded in them.

27. EXPENDITURE ON PUBLIC LIBRARIES MET FROM ELEMENTARY EDUCATION FUNDS. AUTHORITY—WANTING :—

In G. O. No. 2452, Education, dated 14—11—47 half grant of Rs. 300 was sanctioned for the supply of books to the District Board Public library at Vellakinar and Ayyampalayam. On Vr. 417/3-48 a sum of Rs. 600 was spent towards the cost of books supplied to the Public Libraries at Vellakinar and Ayyampalayam and the excess amount of Rs. 300 (Excess over the amount of grant received) was met from Elementary Education Funds. As the expenditure on Public Libraries is not an authorised item of expenditure debitable to the Elementary Education funds, the amount of Rs. 300 would need to be recovered from the General funds of the District Board and credited to Elementary Education Funds.

28. SCHOOL FEE COLLECTIONS—DEMAND, COLLECTION AND BALANCE STATEMENTS NOT PRODUCED :—

(a) As seen from the Miscellaneous Demand Register and accounts for 1947—48, a sum of Rs. 3,245—12—0 was realised as school fees from the pupils of the Board Higher Elementary Schools in the district. The Demand, Collection and Balance Statements received from the headmasters concerned were not made available for audit.

Para 28 (b) The subject has been marked for the next meeting of the District Board (to be held on 22--11--49) for sanction.

Sanctioned in Dist.Board Res. No. 1116 dated 22--11--49.

Para 29 : Usually particulars are called for and regarding the amount of education cess collected by the Director of Public Instruction. But as no such communication was received during the year, a statement was prepared and sent from this office on 26--1--48 (i.e) more than two months before the close of the official year. But Government orders sanctioning the contribution were received only on 3---4--49 (i.e. just after the close of the year. The heavy deficit could not have been avoided even if this amount had been realised. The instructions are however noted.

Para 30 (a) Sanction of the District Board will be obtained at its next sittings for waiving the excess debit as contribution from general fund.

Para 30(b) The cost of forms only can be adjusted to elementary education funds. But it is difficult to adjust stationery. Approximatly a percentage can be adjusted. This will be done in future.

(b) In proceedings R. O. C. 25088/E2/47 dated 29—11—47 it was decided to abolish the levy of fees in the Higher Elementary Schools under the District Board, with effect from 1—12—47. Owing to the delay in communicating the orders to the Higher Elementary Schools concerned, the levy of school fees was continued till the end of December 1947: the order abolishing the levy of fees was thus given effect to only from 1—1—48. The sanction of the District Board for the collection of fees during December 1947 also was not obtained.

29. EDUCATION TAX — REALISATIONS — EQUIVALENT GOVERNMENT CONTRIBUTION—DELAY IN CLAIM.

The equivalent Government contribution due on the Education tax realisations during 1946—47 amounting to Rs. 75,916 was not claimed and credited to Elementary Education Funds till the close of 1947—48, but was claimed only during 1948—49. The deficit in the monthly account could have been reduced or even avoided in certain months if the claim had been made in time and realised within the close of the year besides avoiding the necessity to encroach upon the opening balance referred to in paragraph 6 above.

30. EXPENDITURE ON SERVICE POSTAGE ETC. SHORT ADJUSTMENT TO ELEMENTARY EDUCATION FUNDS :—

(a) According to the stock account of postage stamps maintained by the store keeper (General-Funds) postage stamps to the value of Rs. 2 402—12—0 have been issued to the Elementary Education Fund Section despatching clerk. But only a sum of Rs. 1200 had been debited to the Elementary Education Funds according to the register of bills passed for payment. The discrepancy may be explained. The amount short debited would need to be debited at least now or waived and treated as contribution from General Funds with the sanction of the District Board.

(b) In respect of forms and stationery articles issued to the Elementary Education Funds during 1947—48, their cost was not worked out and debited to the Elementary Education Funds but met from the General Funds.

Para 31. The audit registers are since being maintained properly as instructed in the audit report.

Para 32: Annual returns for tools and plant have been received from the headmasters and registers are being maintained for each and every school from the school year 1949--50.

Para 33 (a) The amount of Rs. 2,000/- shown as advances recovered during 1947--48 in the account is not, as stated in the objection any advance recovered. No advance was made and no advance was recovered. By mistake in noting the account head of debit in Vr. No. 175/9-47 for Rs.2196-11-0 the amount was shown as advances recovered. But in the whole amount of Rs. 2196--11--0 was debited to proper head of account i.e the sum of Rs. 2000/- which was deducted from the bill and which was paid previously and debited to the same head of account was debited a second time. Now that there has been both a debit and a corresponding credit by adjustment those entries do not alter the closing balance. Under these explanation no action appears necessary and the objection may kindly be dropped.

31. ESTABLISHMENT—AUDIT REGISTERS—DEFECTS—NOT PROPERLY MAINTAINED: —

The Establishment Audit Registers of Elementary Schools in the District, Elementary Education Fund Section were not maintained properly. The entries in the fly-leaf have not been brought upto date by entering the particulars regarding the grant of increments and transfers etc, and in respect of the Muslim schools in the District, the entries in the fly-leaf for 1947—48 were not at all written up and it is not known how the pay bills were passed for payment by the District Board's Educational Officer month after month. The names of substantive holders maximum and minimum pay admissible, actual pay drawn as on 1—4—47 etc, were not entered in the fly-leaf of the Establishment Audit Register. The total dues per month under pay and allowances was not worked out and entered in column 3 of the Register and attested and the differences as to excesses each month explained in the remarks column provided for that purpose. The sanctioned strength of the teaching establishment house rent payable and contingencies admissible every month together with the sanction of the District Board and Educational Authorities for the expenditure were not got entered and got attested by the District Board Educational Officer. As regards the payments every month, the voucher No. was not noted in the column provided in the register. The registers as maintained at present did not serve any useful purpose.

32. CONSOLIDATED TOOLS AND PLANT REGISTERS:—

Inspite of the objection being repeated continuously year after year since 1939—40 and the specific orders of Government in G. O. No. 1348, Education, dated 30—4—49, the consolidated tools and plant registers relating to Elementary schools continued to be imperfect and incomplete. The register was not at all written up for the years 1946—47, 1947—48, and the returns due for the years were not received from the Headmasters concerned. Early action is called for in the matter as ordered by Government in G. O. No. 1348, Education dated 30—4—49. The report referred to therein remained to be made till the date of close of audit.

33. REGISTER OF ADVANCES DISCREPANCIES:—

(a) In spite of the defects and discrepancies pointed out in paragraph 25 (a) of the Audit Report for 46—47 the Register of Advances recoverable was not maintained properly and the figures shown in the register tallied with that shown in the accounts for 1947-48. In addition to the discrepancies pointed out during 1946-47, a sum of Rs. 2,000 shown as advances recovered during July 1947 did not find a place in the Register. There was no entry in the advance Register either of the original debit or subsequent credit. In fact this amount represented the amount deducted in the final bill as paid already and debited to the regular head of expenditure. The discrepancies would need to be reconciled and the figure according to the Register agreed with the figure shown in the accounts.

Para 33 (b) The amount of Rs.94—7—0 constitutes the following:

I. Sale proceeds of balance of articles of midday meal centres at.

1. Kollegal—Cash book item No.30 —Rs.54-13-0 ch.No.494 D. 17—4—47.

2. Gobi. -do- 45 Rs. 3—8—0 Ch.No.379 D. 22-4—47.

3. Sulur. -do- 45 Rs. 6—8—0 Ch.No..361 D.3-4-47.

4. Kannampalayam.No.4. of June 47 Rs. 1—7—0

5. Vettaikarampudur.No. 7 of June 47 Rs.17—8—0

Rs. 83—8—0

II) Amount received by adjustment in Vr. No.355/9-47 -Cash book item 18 being portion of permanent advance for pre-vocational section at Madathukulam. 11—1—0

94—7—0

As the above items are not advances, relating to midday meals centres, these were not shown in the registers although this is shown under advances recovered in the accounts.

Para 34: The register of bills passed for payment will be maintained properly as per instructions given and the defects pointed out will be rectified.

Para 35: 1. Separate accounts are maintained by opening separate heads of accounts in the account form for compulsory education under the relevant heads concerned.

2. Register of permanent advances as far as compulsory education is concerned was maintained shown and audited. The register relating to the schools will be shown during local audit.

3,4,5,and 6 : These registers are maintained and they will be produced during annual audit for 1946—47.

7. Posting register which was originally considered not necessary has since been opened with effect from 1949—50.

Para 36 :- noted

Para 37 ..

(b) As already pointed out in paragraph 25(b) of Audit Report for 1946—47, the register of permanent advances was not maintained properly. According to the Accounts for 47—48, permanent advances refunded was Rs. 4,668—14—3 while according to the register it was Rs. 4,574—7—3 and there was a difference of Rs. 94—7—0. The difference would need to be explained and the figures reconciled.

34. REGISTER OF BILLS PASSED FOR PAYMENT—DEFECTS :

The Register was not maintained properly. The progressive totals under each Taluk were not struck and the grand totals of all taluks each month and for the year were not struck and tallied with the account figures.

35. REGISTERS NOT MAINTAINED OR NOT PRODUCED :—

The following records and registers were either not maintained for 1947—48 or not produced during audit though a similar defect was pointed out in paragraph 26 of Audit Report for 1946—47.

(1) Separate accounts for compulsory Elementary Education required to be maintained by Government.

(2) Register of permanent advances.

(3) Register of service books.

(4) Register of probationers.

(5) Register of increment certificates.

(6) Consolidated Register of Bills passed for payment.

(7) Posting Register of receipts and charges.

(8) Stock account of stationery articles and forms.

36. The general result of audit may be considered not satisfactory.

37. The gross receipts and charges of the year were Rs. 13,22,724-8-1 and Rs. 13,52,092-3-0 respectively.

38. One hundred and seventy seven objections involving a sum of Rs. 25,062–7–6 as detailed below and in the Annual Objection Statement were pending settlement at the close of audit.

Year	No. of items	Amount Rs.	A.	P.
1938—39	1	..		
1939—40	4	112	4	0
1944—45	7	..		
1945—46	19	13	11	6
1946—47	33	1,544	9	0
1947—48	113	23,391	15	0
Total	177	25,062	7	6

[True copy]

(Sd.) R. GOPALA IYYENGAR,
ASSISTANT EXAMINER OF
LOCAL FUND ACCOUNTS,
WESTERN CIRCLE, SALEM.

FORWARDED :—To the President, District Board, Coimbatore in duplicate with the request that the report may kindly be returned within three months to the District Inspector of Local Fund Accounts, Coimbatore with reply in Triplicate duly approved by the District Board for submission to Government.

[True copy]

(Sd.) T. SREENIVASA RAO,
Superintendent,
OFFICE OF THE EXAMINER OF
LOCAL FUND ACCOUNTS,
No. 35/12, MOUNT ROAD, MADRAS.

Sanjivi Power Press, Dharmapuri—49

53

Copy of proceedings of the Dist.Board, Coimbatore, Dated 29-12-49

Read:

Audit report on the elementary education fund of the Coimbatore District Board for the year 1947--48 received from the Examiner of Local Fund accounts, Madras in L.F. 2797/30--7--49 and replies furnished by the President thereto.

Dist.Board Res.No.1207.
Replies to the audit report is approved.

Sd/ V.K.Palaniswami Gounder.
President.Dist.Board.

/True extract /

for President Dt Board 29/12/50

29/12/50

54

55

L.F. NO. 1520 Dated 15/5/50.

Office of the Examiner of Local Fund Accounts, Mount Road, MADRAS. 2.

Sub: Audit Report - Elementary Education Fund a[illegible]batore District Board for the [illegible] Replies of the President and the Resolution of the District Board.

ASSISTANT SECRETARY
10 MAY 1950
11585
EDUCATION DEPARTMENT

Forwarded to the Secretary to Government, [illegible] Department with copies of the President's replies and the resolution of the District Board.

Paragraph 2 of the Audit Report:- No reply has been furnished.

6(d)

Paragraphs 6(b) 6(d) and Para 32: Consolidated Tools and Plant Register:

Inspite of the defect having been pointed out in this and in previous years audit reports and the

P.T.O.

orders No.Ms.1348 E dated 30-4-49, the consolidated Tools and Plant Register have not been written up and the discrepencies reconciled.

Asst. Examiner of L.F. Accts.

To
The Secretary to Government,
Education Department.
MADRAS.

Edn (C)

Subs:- Audit report – Ele. Edn. fund Accounts – Dt. Bd, Coimbatore – 1947–48 – Recorded

Read:- From the Examiner of L.F Accts No. L.F. 1520 dated 15.5.50.

Order No. No. 1830 Edn. dated 20/6/50

Recorded.

2. Para 2 of the report

The DAB is requested to report to the audit whether the defect noticed has been set right.

3. Paras 6(b), 6(c) & 12 of the report

The report received from the President is forwarded to the Examiner of Local Fund Accounts.

19/6/50

To
THE PRESIDENT,
Dt. Bd,
Coimbatore

THE D.P.I
(With a copy of the A.R, the replies of the President and further remarks of the Examiner at (I))

The Examiner of Accts
(With a copy of the letter from the D.P.I (II))