

Education (1950) Department

MS. SERIES.

June
or

G.O. NO. 2774

Dated 6-10-50.

16

[Despatch Abstract.]

Audit Report 1948-49 - Ele. Education

Fund - Dt Board N. Arnot - Recorded

Back Papers.

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

Further Papers.

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

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE NORTH ARCOT DISTRICT BOARD FOR THE YEAR 1948-49. oo00oo

Name of Auditor:- .. Sri T.V.Bhimasena Rao,
District Inspector of
Local Fund Accounts.

Time taken for audit:- .. From 21.11.1949 to
25.2.1950.

The Office of Special Officer was held by Sri S.Raja-
gopala Iyengar, B.A., from 1.4.1948 to 8.8.1948 and by Sri
A. Dorai Raj, B.A., from 9.8.1948 to 31.3.1949.

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 pre-
vious year. The closing balance in the cash book viz.,
Rs.213-3-6 agrees with the balance in the account for
March 1949. The sum total of the closing balances accord-
ing to the cash books relating to the General and Elemen-
tary Education Funds is in agreement with the balance in
the Treasury Pass Book after allowing for uncashed cheques
and unremitted revenue on hand at the close of the year.

3. GENERAL REVIEW:-

Though the account closed with a balance of plus Rs.213-3-6
against minus Rs.67,811-8-0 at the close of the last year,
the financial position cannot be said to be sound. According
to the original estimate approved in G.O.Ms.No.1447, Edn.,
dated 12.6.1948, the Budget Estimate was expected to close
with a deficit balance of Rs.2/- lakhs. A special subsidy
of Rs.1,60,000 was sanctioned in Memo No.9833/49-4B2. Edn.,
dated 10.3.1949 to cover the deficit. Even after, this,
the budget was expected to close with a deficit balance.
While, passing orders on the revised estimate for 1948-49
in G.O.Ms.No.913, Education, dated 29.3.49, the Government
had again to sanction an additional subsidy of Rs.1,67,000
towards the anticipated deficit. However, the account
closed with a small surplus balance of Rs.213-3-6 as stated
above. Nevertheless a capital expenditure was continued to
be incurred and a sum of Rs.63,808-10-0 was spent on the

on the purchase of furniture and equipment, though only a sum of Rs.25,000 was provided for in the budget.

4. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in objection statement which should be treated as part of this report.

5. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT:

Against a provision of Rs.32,040 in the Budget, a sum of Rs.44,448-10-0 was incurred under "Interest on repayment of debt" (Expenditure ordinary) Again the total expenditure under Capital was Rs.85,912-8-0 against Rs.65,400 provided for in the Budget. The approval of the Director of Public Instruction for the former and the Government for the latter was not obtained with reference to G.O.No.139, Education, dated 29.1.1942.

6. PENDING OBJECTIONS IN THE PREVIOUS AUDIT REPORT:-

(a) Paragraph 6(a) of the Audit Report for 1947-48 and 1946-47.

" 16

TENDERS FOR THE SUPPLY OF FURNITURE AND APPARATUS.

The result of the suit is awaited.

(b) Paragraph 6(f) of the audit report for 1947-48 and 1946-47.

" 25

(INVENTORY OF UTENSILS PURCHASED Rs.5,794-6-6)

The vessels are still to be handed over to the District Educational Officer or the cost thereof credited to Government.

(c) Paragraph 17(a) of audit report for 1947-48.

PREVOCATIONAL ACCOUNTS PRODUCTION OF:

The accounts relating to the prevocational subjects were not produced at local audit.

(d) Paragraph 23 of audit report for 1947-48.

INCREMENTS UNDER CLAUSE (e) of audit report for G.O.No. 2035, Education, dated 19.9.1947.

The approval of the Examiner of Local Fund Accounts still remained to be got.

(e) Paragraph 25(b) of audit report for 1947-48.

EMPLOYMENT OF STAFF IN EXCESS OF SANCTIONED STRENGTH.

(X)

EMPLOYMENT OF STAFF IN EXCESS OF SANCTIONED STRENGTH:

The sum of Rs.12/- needs to be recovered without further delay or the District Educational Officer's sanction obtained for having continued the teacher without authority.

7. REGISTER OF DEPOSITS:- AMOUNTS TO BE REFUNDED TO GOVERNMENT.

The following amounts which represent the sale proceeds of the materials purchased for running the midday meal centres are kept in deposits. As the materials were originally purchased out of the Government grants, the amounts should be refunded to Government without further delay.

April 1947 Rs.93 13 6 Sale proceeds of midday meals centre, Polur.

" Rs.499 5 0 " Arcot.

July 1947 Rs. 32 7 8 " Ambur.

8.DEFECTS IN THE PURCHASE OF SLATES AND THE PAYMENT TO THE SUPPLIER(File D.Dis.4772.48,..)

Tenders were invited on 29.2.48 for the supply of 3000 Black Stone polished slates and according to the tender notice the tenders should reach the District Board Office on or before 8.3.1948 and are to be opened by the Special Officer at 3.30 p.m- on 8.3.48. Thus, not even 10 days' time was given to the suppliers for the submission of their tenders. The slates required should be supplied in good condition, at the cost of the tenderer to the stations specified. The irregularity in not having fixed at least ten days interval for receipt of tenders has to be condoned by Government.

The tender of "Padma Book Depot" Vellore was accepted on 23.3.48 but there was no agreement from the supplier. The Proprietor, Padma Depot, in his letter dated 26.3.48 agreed to supply the slates before 30.3.48. In the letter dated 31.3.48, the supplier was informed "the slates deposited by you in the District Board Office are of inferior quality and they do not conform to the specimen shown at the time of tender. You are therefore requested to go over to the Dt. Board Office, assort them and supply a fresh as per specimen

(conttd.,)

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infr

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specimen shown and conditions of Tender". In his letter dated 15.4.48, the supplier stated "as per the instructions, the defective ones have been replaced. Orders may kindly be passed for distribution" In the letter dated 27.4.48, the supplier was again informed "the slates supplied were inspected. Most of them are not of approved quality; you are requested to send your agent to assort them to the quality of the sample and take back the rejected ones. The supplier thereon in his letter dated 1.5.48 requested that the slates supplied may be accepted at a rate lower than the tender rate by 6 pies per slate. This request was, however, rejected on 4.5.48 and on 13.5.48 the supplier agreed to take back the 1,500 rejected slates. After the long process of correspondence orders for the distribution of the slates were given on 7.7.48 and again reminded on 28.7.48 and 10.9.48. According to the suppliers own statement, and as per his letter at page 111 of the above file, the distribution was completed only by 22.9.1948.

All the same, the amount due to the supplier for all the 3000 slates viz., Rs.1,523-7-0 was drawn on a "self cheque" with reference to Vr.No.5208 of March 1948 and kept uncashed till 4.3.5.48. The "Self Cheque" was however cashed on 13.5.48 and the supplier was paid only Rs.761-11-0 and the balance of Rs.761-12-0 was refunded into the Treasury on 14.5.48 with that day's cash collections of Rs.124-3-0. When the supply and distribution of slates had actually been completed only to September 1948, it was not clear (1) why tenders were invited at such a short notice in March 1948 (2) why the amount was drawn in March 1948 itself i.e. 6 months in advance of the actual date of payment and that too on a "Self Cheque" instead of in the name of the supplier and (3) how and why the supplier was paid in May 1948 itself (i.e.) long before the actual supply and distribution. The entire procedure adopted was therefore not regular.

(conttd.,)

(b)

IRREGULAR GRANT OF INCREMENT.

9. Vr.No.1105/3-49. SUPPLEMENTAL BILL OF KANIAMBADI BOARD BOYS' SCHOOL FOR JANUARY 1948 TO JANUARY 1949.

Sri G.Kanniappan. His pay was refixed as follows and arrears paid on the above voucher.

1.1.1947.	Rs.31
1.1.1948.	Rs.32
1.1.1949	Rs.33

But while he was serving under the District Board, Chingelput his increment was ordered to be postponed for a period of two years as per Roc.8506-44-C8 dated 6.10.1944. The next increment accruing after the date of this order was the one due on 28.6.46 raising the pay from Rs.22/- to Rs.23/- Though there was the order of punishment according to which the individual can get his increment from 28.6.48 only this increment was allowed. On account of this, a sum of Rs.6-2-0 was paid in excess from 28.6.46 to 31.12.46. This amount needs to be recovered. Thus on 31.12.46 he has undergone the punishment for a period of 6 months and 3 days only. The punishment was yet to be undergone on 1.1.47 for a period of 1 year 5 months and 27 days and this was not kept in view while refixing the pay as above. The orders of the appellate authority may therefore be obtained in the matter and the punishment given effect to in the revised scale of pay.

10. EXPENDITURE ON TRAVELLING ALLOWANCES TO REMIT THE ELEMENTARY SCHOOL LEAVING CERTIFICATE EXAMINATION FEES AUTHORITY:-

A sum of 0-12-0 has been paid on Vr.No.1098, of March 1949 to the:Elementary:sc:: Hariharan of Kilpennathur school, Tiruvannamalai Taluk for remitting the Elementary school Leaving certificate Examination fees at Tiruvannamalai Sub Treasury. Similar payments have been made to teachers of other Higher Elementary schools too. As the journeys performed does not appear to be in the interests of the district board, the amount paid would need recovery in the absence of proper sanction in this and in all similar cases.

11. EDUCATION CESS - EQUIVALENT GOVERNMENT CONTRIBUTION
EXCESS DRAWAL:

A sum of Rs.1,00,000 was drawn with reference to G.O.No. 41/NA/1949
Rt. Education, dated 11.5.1949 as equivalent Government contri-
bution on account of Education cess realised in 1948-49. But
a sum of Rs.89,432-4-0 only is due on this account. The excess
of Rs.10,567-12-0 would need to be refunded to Government -
vide details in item 48 of the annual objection statement

12. ARREAR CLAIM - SANCTION WANTING:-

Vr.No.144/May 1948 for Rs.43-5-0. SUPPLEMENTAL PAY BILL
OF AMBUR KRISHNAPURAM GIRLS SCHOOL FROM 23.5.1943 to 31.12.46
paid to S. Sakuntala Bai.

The sanction of the Director of Public Instruction for
the investigation and payment of arrears was not obtained.
The claim is over three years old and is learned by limitation
limitations. Unless special sanction of the Inspector of
Local Boards is obtained, the payment from 1943 to April 1945
cannot be admitted in audit. Vide paragraph 7 of G.O.No.76, 11/1/47
L.A., dated 21.1.1947.

13. The result of audit may be considered satisfactory.

14. The gross receipts and charges for the year were
Rs.17,20,682-6-6 and Rs.16,52,657-11-0 respectively.

15. Fifty four items of objections involving Rs.16,845-623
were pending settlement at the close of audit as shown below
and as detailed in the annual objection statement.

Year.	No. of items.	Amount. Rs.
1946-47.	2	5,794 6 6
1947-48.	3	12 0 0
1948-49.	49	11,038 15 9
	<u>54</u>	<u>16,845 6 3</u>

R.Gopala Ayyengar,
Asst. Examiner of Local Fund Accounts,
Western Circle, Salem.

FORWARDED to the President, North Arcot District Board, in
duplicate with the request that the report may kindly be returned
within 3 months to the District Inspector of Local Fund Accounts
North Arcot, Vellore with reply in triplicate duly approved by
the District Board for submission to Government.

(True copy)

Sd. X X X X
Superintendent, Office of the Examiner
of Local Fund Accounts, Madras. No. 2.

(True copy)

3/8 For the President

ANNUAL ACCOUNT OF THE NORTH ARCTIC DISTRICT BOARD
ELEMENTARY EDUCATION FUND.
1948-49.

Head of Account.	Actual for the year Rs.	Final budget appropriation Rs.
1.	2.	3.
RECEIPTS - ORDINARY.		
Opening Balance.	67,811 8 0	67,810 0 0
1. Education Tax.	5,03,731 0 0	5,40,360 0 0
Gross collection.		
Deduct collection charges.		
Net.		
2. Fines and penalties under the Elementary Education Act.		
3. Income from investments etc.,		
4. School fees.		
5. Contributions.	5,462 13 6	3,000 0 0
6. Other items of receipts.	94,000 0 0	
Grant for dearness allowance.		94,000 0 0
7. Government grant:-	1,00,966 0 0	
(i) under Sec.37 of the Ele. Education Act.	84,480 0 0	~~2,12,660 0 0~~
(ii) Under proviso to Sec.37 of the Ele.Edn., Act.	2,16,120 0 0	2,12,660 0 0
Compulsory Grant.	99,051 0 0	1,01,320 0 0
	2,01,756 0 0	3,12,640 0 0
	40,656 0 0	
8. Contribution from the General Accounts.	72,480 0 0	72,480 0 0
(a) Contribution for payment of temporary allowances of Rs.4/- Arrear toll compensation.	2,01,413 13 0	2,01,420 0 0
	3,993 0 0	
(b) For other purposes. To cover deficit.	1,06,000 0 0	
9. Investments realised.	382 0 0	
Basic Training Grant.	421 10 0	
10. Advances recovered.	-18,644 14 0	-51,550 0 0
Deduct Refunds.		
Deduct amount transferred to Capital:-	-77,498 8 0	-1,03,790 0 0
Total:-		
Add amount relating to endowments shown under H. Endowments Account (For details vide subsidiary account)		
Grand total.	16,34,769 14 6	13,82,540 0 0
RECEIPTS - CAPITAL:		
1. Government grants.	2,844 0 0	8,280 0 0
2. Contributions.		
3. Loans.		
4. Contributions from general Account-Ordinary.	5,570 0 0	5,570 0 0
5. Investments realised.		
6. Add amount transferred from Ordinary.	77,498 8 0	51,550 0 0
Total:-	85,912 8 0	65,400 0 0

(Conttd.,)

Add amount relating to endowment
as shown under H. Endowments
Accounts (For details vide sub-
sidiary account.)

Grand Total:-

Total receipts - Ordinary and
Capital.

17,20,682 6 6 14,47,940 0 0

Grand total including
Opening Balance.

16,52,870 14 6 13,80,130 0 0

EXPENDITURE - ORDINARY.

1. Staff.

Salaries and allowances
Masters.
Clerks & Servants.

12,93,216 8 0 11,49,710 0 0

46,041 13 0

2,932 0 0

300 0 0

471 7 0

35,397 0 0

Contribution to F.Fund.
Travelling allowance.

Teachers: to

Stipend to teachers send for
Gratuity
Collection charges.

1,814 8 0

369 0 0

1,431 8 0

40,610 0 0

39,500 0 0

2,500 0 0

2,080 0 0

2. Contingent & Equipment.

Contingencies.

House rent.

Other items.

Equipment.

Furniture and apparatus.

Library Books and maps.

Other items.

52,563 10 0

43,693 15 0

3,173 10 0

983 14 0

25,000 0 0

40,200 0 0

9,680 0 0

2,000 0 0

2,000 0 0

5,000 0 0

3. Prizes and Scholar ships.

4. Repairs to buildings.

5. Interest on & repayment of debt.

6. Investment made.

37,604 13 0

44,448 10 0

45,000 0 0

32,040 0 0

3,12,640 0 0

7. Advance recoverable.

2,302 15 0

Total:-

15,66,745 3 0 17,07,960 0 0

Add amount relating to endowments
shown under H. Endowments Accounts
(For details vide subsidiary account)

Grant total:-

EXPENDITURE CAPITAL.

1. Land and Buildings.

(1) Furniture & Apparatus.

(2) Library Books and Maps.

(3) Investments made.

(4) Other items.

20,817 0 0

63,808 10 0

1,286 14 0

40,400 0 0

25,000 0 0

65,400 0 0

Total:-

85,912 8 0

(Conttd.,)

Page No. 3.

1. 2. 3.

16,52,657 11 0 17,73,360 0 0

Grand total:-

Total Ordinary and Capital.

Closing Balance.

Grand total including balance

213 3 6 - 3,93,230 0 0

16,52,870 14 6 13,80,130 0 0

Sd. T.V. Bhimasena Rao,
District Inspector of Local Fund
Accounts, Vellore.

(True copy)

For President

3/8

Page No. 3.

1. 2. 3.

16,52,657 11 0 17,73,360 0 0

Grand total:-

Total Ordinary and Capital.

Closing Balance.

Grand total including balance

213 3 6 - 3,93,230 0 0

16,52,870 14 6 13,80,130 0 0

Sd. T.V. Bhimasena Rao,
District Inspector of Local Fund
Accounts, Vellore.

(True copy)

For President

3/8

Para 5:- The Sanction of the Director of Public Instruction Madras and the Government for the transfer of allotment on both the cases will be produced during next local audit (Roc.H4.No.13374-50)

Para 6(a):-The suit was decreed for Rs.17,600-8-0 in favour of the District Board and the connected files will be shown at the next local audit.

Para 6(b):-The list of articles handed over to the Educational Department will be produced at the next local audit.

Para 6(c):-The accounts relating to Prevocational subjects which are in the office will be shown at the next local audit.

Para 6(d):-The approval of the Examiner of Local Fund Accounts, Madras was obtained and shown during the last local audit and the objection was also dropped. However approval of the Examiner will be shown at the next local audit (Roc.G8.9906-49)

Para 6(e):-The approval of the District Educational Officer, North Arcot for the post of an additional Secondary Grade teacher has not yet been received and on its receipt it will be shown.

Para 7:- The following amounts have been remitted into the Vellore Huzur Treasury in chalan No.271 dated 19.7.50 to the credit of Provincial Funds.

Polur.	..	Rs.93	13	6
Arcot.	..	499	5	0
Ambur.	..	32	7	3
Total:-	..	625	9	9

Para 8:- The manager of the Hindu and The Mail were addressed in this office letter No.4772-48 dated 24.2.48(despatched on the same day) for publishing the advertisement regarding the invitation of tenders for slates. The last date for the receipt of the tenders was fixed as 8.3.48 under the impression that the advertisement will be published by the press on or before 27.2.48 in which case there would have been an interval of 10 days. Unexpectedly the press published the advertisement on 29.2.48. The objection may kindly be dropped since this came to pass beyond usual expectations. The slates were supplied on 30.3.48 and on a cursory perusal it was found that some of them were not upto the specification prescribed and specimen supplied. In order to obviate the need for retaining the bill beyond the official year 1947-48 as an unpaid item it was passed and a self cheque was drawn to complete the assortment and distribution by the supplier. The rush of work at the fag end of the year was the main difficulty to complete the transaction. Good slates conforming to the specification were selected and payment was restricted only for this number. The encashment of the cheque was delayed just to have a hold on the supplier till the slates were assorted and distributed to the respective entries as per terms of the contract.

So everything:everyy everything was done with the best of intentions, taking care to see that quality slates were supplied. In the circumstances the procedure considered to be irregular in audit may kindly be condoned. This will be avoided in future.

(Conttd.,)

Page No. 3

And amount relating to endowment shown under H. Indowment account (For details vide subsidiary account)

Grand total:-
Local Ordinary and Capital.
Closing Balance.

Grand total including balance 16,52,870 14 6

84.T.V. Bhaskaran Rao,
District Inspector of Local Fund
Accounts, Vellore.

(True copy)

For
3/8

Para 9:- The President, District Board, Chengleput has since informed that the order of postponement of increment for a period of two years was not taken into account while fixing the pay of G. Kanniappan in the revised scale of pay from 1.1.47 and he, therefore, requested to revise the increment order and to recover the excess pay. The pay of the teacher will be refixed in the revised scale of pay, taking into account the punishment order and the excess pay due to the revision will be recovered from his pay for July 1950.

Para 10:- The Government have been addressed in this office Roc.No.G7.13369-50 dated 3.5.1949 to accord sanction for the travelling allowance already paid and also to issue necessary orders in the matter of payment of travelling allowance for the journey to be performed in connection with the remittance of fees for the VIII Standard Examination into the treasuries by the Headmasters of Board Higher Elementary schools in the District. Their orders are awaited.

Para 11:- The sum of Rs.10,567-12-0 has been remitted into the Vellore Muzur Treasury in chalan No. 280 dated 20.7.1950 to the credit of Provincial Funds.

Para 12:- The Director of Public Instruction, Madras has been addressed on 4.6.50 to accord sanction for the payment of the arrear claim and it will be obtained and shown at the next local audit on receipt.

North Arcot Dt.Bd's Office,

Vellore, dated 2nd Aug. '50.

ms.2/8.

Annoia
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FOR PRESIDENT.

3/8

17 (17)
Extract from the minutes of proceedings of the District
Board North Arcot, Vellore passed at its meeting held on 26.7.1950.

Resolution No. 250: Read Audit Reports of the General Fund
and Elementary Education Fund Accounts
of this Board for 1948-49.

Read also the replies to the reports for approval.

Approved.
True extract.

Sd. M. Ramachandra Reddi,
President.

(True copy)

ms. 2/3,

Annoy
3/8
FOR PRESIDENT.

SS
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L.F. NO. 5760 Dated 2/19/50

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



Sub: Audit Report - Elementary Education funds -
1948-49 - North Arcot District Board - replies
forwarded.

Forwarded to the Secretary to Government
Education Department with copies of the President's replies
and the resolution of the District Board.

Para 8 of the Audit Report:- Keeping
a bill unpaid on 31st March when supplies were not properly
made is not merely not an irregularity but is obligatory.
Instead of adopting this obligatory and proper course,
irregularities were un-necessarily committed and should not
recur. The irregularity in not allowing 10 days interval
between date of notice and date of receipt of tenders,
has to be condoned by Government.

To
The Secretary to Government,
Education Department,
MADRAS.

Asst. Examiner of L.F.Accts.
J. G.

9/8/48 002



(15)

T.M.

Edn (C) Dept.

from the Assistant Secy to Govt, W. B. S. J.

To The Examiners of Local Fund Accounts

10/28/48

Sub: Audit Report - Elementary Education Funds - 1948-49 - North Arcot District Board - Replies - Forwarded.

Kindly refer me to the number and the date of the G.O. wherein the audit report of the Elementary Education Fund Account of the District Board North Arcot was recorded.

Issued
G.B.
27.9.50

Post copy to go.

25/9/50

26/9/50

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Edn Cc) Dept.

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6/10

From

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From The Examiner of Local Fund Accounts &
L.F. No 5760 dated 21.9.50.

Sub: Audit Report 1948-49 - Ele. Education
Fund District Board N. Arcot. Recorded

Order
MS

2774

dated 6.10.50.

✓

Recorded.

To

2. Para 8 of the Report: The irregularity

The P.D.B.N. Arcot. in not ^{having} allowed an interval of ten days between
the D.P. 9. (with the date of notice and the date of receiving ^{receipt} of
a copy of the Report) tender is condoned as a special case.

The Exr of L.F.A.

MC
SIP.

3/10

4/10/50

