So. G. II-27-104,000-4-11-49.

(1)

Education (1950) Department.

closed.

MS. SERIES.

11/376

G.O. NO. 3350

Dated 21/12/1950.

2

(21)

[Despatch Abstract.]

Audit Report — Elementary Education fund accounts — District Board, Tiruchirapalli — 1948-49 — Recorded.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G O	3940	Edn.	23/12/49				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G.O	579	Edn.	12/3/51				

(7)

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF TIRUCHIRAPALLI DISTRICT BOARD ,TIRUCHIRAPALLI DISTRICT, FOR THE YEAR 1948-49..

Name of Auditor : Sri.A.V.Sabesa Iyer,
District Inspector of Local Fund Accounts.

Time taken for audit: From 18-1-50 to 31-3-50.

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The office of Special Officer of the District Board was held by Sri.V.V.Subramaniam,O.B.E.,I.C.S. from 1-4-48 to 8-7-48 Sri.S.Thayappa Thevar from 9-7-48 to 19-7-48 and Sri. V.N.Rajan I.C.S. from 20-7-48 to 31-3-49.

2. The opening balance in the cash book is inagreement with the closing balance of the previous year. Though a separate cash book was maintained for Elementary Education Fund,it was imperfect in all aspects and did not serve the purpose for which it was intended -Vide para 23(4)below.The closing balance in the cash books of the General and Education funds viz. Rs.~~18,85,850~~- 18,85,078-3-2 agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1949,and is inagreement with the balance in the Treasury Pass Book after allowing for outstanding cheques for Rs.141,140-6-0 and unremitted revenue in hand Rs.100-6-0,at the close of the year,excluding the excess and short credits of Rs.8-0-6 and Rs.1,506-7-9,respectively,in the Pass Book and the undisbursed amount of Rs.101-0-0.

3.The fund closed with a deficit balance of Rs.93870-11-1. The more important irregularities of a minor nature have been are mentioned below. Irregularities detailed in an objection statement which should be read as part of this report.

(a) OBJECTIONS PENDING OVER TWO YEARS:--

As many as One hundred and eighty nine objections,involving Rs.2,661-13-2,of more than two years old as detailed below were pending settlement at the close of audit. Early action should be taken for the settlement of the same:--

YEAR	NO.OF ITEMS	AMOUNT. Rs. Rs.
1942-43	2	
43-44	3	54/-
44-45	14	1862-15-3
45-46	111	744-13-11
46-47	59	
	189	2661-13-2

4.PENDING OBJECTIONS OF PREVIOUS YEARS .

(1) TOOLS AND PLANTS DISCREPANCIES :

Para 11 of Audit report 1943-44.
Para 5(1)of Audit report 1947-48 .

The discrepancies were not reconciled or accounted for.

(2) TOOLS AND PLANTS DISCREPANCIES IN VERIFICATION.

Para 10 of Audit report 1944-45.and
" 5(2) of 1947-48.

Similar defects and discrepancies noticed during 1944-45,were not also rectified till the close of audit.

(3) EQUIVALENT CONTRIBUTION ON ROYALTIES REALISED IN 1946-47.

Para 6 of the Audit Report 1946-47 and
" 5(3) of 1947-48.

The result of the correspondence with the Tahsildars may be expedited.

(4) MISAPPROPRIATION AND CONSEQUENTIAL SECOND PAYMENT

Para 11 of Audit Report 1946-47 and
" 5(4) of 1947-48.

The further action proposed to be taken in the matter ,may be detailed.

(5) EXCESS PAYMENT :

Para 13 of the Audit Report 1946-47 item 27 and
" 5(5) of 1947-48.

The revised leave account of the teacher was not produced even during the audit under report.

(6) DEFECTIVE MAINTENANCE OF REGISTERS:-

Para 16(2) of Audit report 1946-47 and
" 5(6) of 1947-48.

IMMOVABLE PROPERTY REGISTER:

No action was taken to write up the register,though promised.

(7) REGISTER OF TOOLS AND PLANTS.

Para 17 of the Audit Report 1946-47 and
" 5(7) of 1947-48.

The matter may be explained to Government and their orders obtained.

(8) Para 18 of Audit report 1946-47 and
" 5(8)of 1947-48.

The other registers maintained in the centres and the acknowledgment of the District Educational Officer called for were not produced during the audit under report.

(9) EDUCATION TAX EQUIVALENT CONTRIBUTION PARA 6(a)to(c)OF AUDIT REPORT 1947-48.

The result of the correspondence with the collector and the Tahsildar is awaited.

(10) SUPPLY OF MID DAY MEALS EXCESS DRAWAL OF SUBSIDY :

Para 7 of Audit report 1947-48.

Neither the excess subsidy drawn was refunded nor were the orders of Government obtained.

(11) COMPULSORY EDUCATION DRAWAL OF SUBSIDY

Para 8 of Audit report 1947-48.

The vouchers promised were not produced during local audit.

(12) INADMISSIBLE DEBIT :

Para 9 of Audit report 1947-48.

No action was taken to address the Government for sanction.

(13) FIXATION OF PAY EXCESS PAYMENTS:--

Para 10 of Audit report 1947-48.

No information was furnished as to the total excess paid so far in each case and the amount recovered and the balance pending recovery .Full details showing the above information may be worked out and shown to verify whether complete recoveries have been effected in all cases.

14)FIXATION OF PAY--SERVICE REGISTERS NOT PRODUCED

Para 14 of the Audit report 1947-48

Still in a number of cases the Service registers are pending production.

(15) PAY FIXATION SANCTION WANTING .

Para 15 of Audit report 1947-48.

The sanction called for was not pointed out, nor were records in support of the reply produced.

(16) ACQUITTANCES WANTING:

Para 16 of Audit report 1947-48

Still in a number of cases as detailed below, the acquittances are pending production:--

Item 167 of A.O.S. 47-48. @ 7 cases.
" 190 -do- 14 "

(17) VOUCHER NOT PRODUCED : Para 17 of Audit report 1947-48.

The money order receipts in support of the payment of Rs.114-4-0 in 249/14-48, were not produced.

(18) SERVICE REGISTERS NOT VERIFIED :-

Para 18 of Audit report 1947-48.

Still in a number of cases the service register are pending production.

(19) DEFECTIVE MAINTENANCE OF REGISTERS:

Para 19 of Audit report 1947-48.

(1) ESTABLISHMENT AUDIT REGISTER:-- The defects pointed out still continue.

(2) IMMOVABLE PROPERTY REGISTER:-

The register was not written up.

(3) REGISTER OF TOOLS AND PLANTS:--No action was taken to write up the register and verify the same with the returns.

(4) ADVANCES RECOVERABLE:--Attempt was not made to write up the balances outstanding and to tally the same with the accounts.

(5) CASH BOOK:-- The correct procedure was not followed even during 1948-49.

5. EXCESS OVER BUDGET ALLOTMENT:--

The expenditure incurred during the year under the following heads of accounts, exceeded the budget allotment

sanctioned in G.O.No.1211 Edn dated 14-5-48 .The total expenditure under 'ordinary' and 'Capital' has nothowever exceeded the total allotment of Rs.13,09,080/-and Rs.45,000/- respectively sanctioned in the budget .Necessary re-appropriation of funds was not made with the sanction of the Director of Public Instruction as required by G.O.No.139, Edn dated 29-1-42.

HEAD OF ACCOUNT	BUDGET PROVISION.	EXPENDITURE.
ORDINARY	RS.	Rs.
I.Staff-Salaries. and allowances-District. Board Educational Officer.	2,400	3,028 9 0
Clerks and servants.	19,050	21,537 2 0
3.Repairs to buildings.	25,000	27,786 7 0
CAPITAL:--		
2.EQUIPMENT:--		
(1) Furniture and apparatus.	Rs.20,000	25,015 1 0
(11) Library Books and Maps.	5,000	5,159 5 0

6.CONTRIBUTION NOT PAID IN FULL:--

To meet the anticipated deficit of Rs.2,36,410/-a portion of the arrear toll compensation grant was ordered to be adjusted to the credit of Elementary Education fund in G.O.Ms.No.1211 Edn dated 14-5-48, approving the budget estimate for 1948-49. But while passing orders on the revised estimate for 1948-49 and the Budget estimate for 1949-50 , in G.O.No.Ms.821, Edn dated 23-3-49, it was ordered that the amount of Rs.2,90,030 taken credit for under contribution from General account, should be reduced to Rs.1,89,070/-(inclusive of the amount due towards one third cost of the District Board Educational Officer). It was also ordered that to wipe off the anticipated deficit, a sum of Rs.185,170 should be adjusted from the arrear toll compensation grant to this fund. Hence, on the while Rs.3,74,240 was to be credited to this account during the year against Rs.2,89,877-1-0 above actually credited. Hence the balance of Rs.84,362-15-0 is to be paid to the Elementary Education fund, or the specific orders of Government obtained for the short adjustment.

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7. INADMISSIBLE EXPENDITURE UNDER ELEMENTARY EDUCATION FUND:

The sanction of Government would need to be obtained for debiting to Elementary Education Fund, the expenditure in the following cases:--

(a) Voucher 190/3-49. Law charges paid to Sengamalam Pillai for conducting a case regarding the dispute of a compound wall of Board Elementary School, Chinnadarapuram Rs.26-12-0.

(b) Voucher 159/3-49. Advertisement charges paid to the Indian Express for advertising the tender notice for supply of furniture. Rs.20/-

(c) Voucher 158/3-49. Advertisement charges to Swedesamitran for advertising tender notice Rs.16/-

8. EDUCATION TAX EQUIVALENT CONTRIBUTION:

The rate of education tax in force prior to the amendments of section 39 of the Elementary Education Act 1941, was Rs.0-0-4 in the rupee of land revenue. The rate was increased to-0-0-7 from 1st July 1942, to Re 0-1-0 from 1st July 1944, to Re 0-1-2 from 1st July 1946, and to Rs.0-1-5 from 1st July 1947. The total amount of land and education cess adjusted to the credit of District Board funds during 1948-49 was as follows:—

LAST INSTALMENT OF FASLI:- 1357, that is for April 48 to June 48. Rs.67900 p.m.

First half year of fasli 1358, that is for July 48 to December 48. Rs.60410 p.m.

Second half of fasli 1358, that is for January 1949 to March 1949 Rs.58770/-p.m.

Arrears of fasli 1355 Rs.230/-

The above sums credited, were not properly allocated to the credit of Education and land cess in proportion to the rates in force during the respective faslis. If properly allocated, the amount of education cess creditable to Elementary Education Fund will work out to Rs.324394-3-2 and the equivalent contribution due from Government, calculated at 4 pies in the

rupee of land revenue, will work out to Rs.76337-1-0 against Rs.77547-8-0 sanctioned by Government in G.O.No.3940 Education dated 23-12-49, and drawn and credited to District Board funds during 1949-50. The excess subsidy thus drawn viz Rs.1,210-7-0 would subject to remarks in (b) and (c) below, need refund to provincial funds, as ordered in Government MemoNo.2317-c/50-3 Edn dated 18-3-1950.

(b) In addition sums aggregating Rs.9837-6-11 were credited as cess on royalties. This was also allocated between education and land cess in proportion to the rate in force in fasli 1358, which is not correct. As fasli war details were not available the correct amount creditable to Education Fund as education cess and the equivalent contribution due at 4 pies, could not be worked out. Details have how to be obtained, correct allocation made, and contribution due calculated,. The equivalent contribution on cess on royalties, thus arrived at may be set off against the excess in para(a) above.

(c) Besides the above, a sum of Rs.1726-12-0 was adjusted to the credit of District Board funds, from Madura District Board, as arrears of cess. As the connected papers containing the details of rates of collection and fasli, are not available the amount c creditable to Elementary Education Fund and the equivalent contribution due on this, could not be worked out. Details may now be obtained, correct allocation made, and the equivalent contribution due worked out. The contribution due, thus arrived at, may be set off against the excess referred to in para (a) above.

9. IRREGULAR FIXATION OF PAY AND CONSEQUENT EXCESS PAYMENTS:

In a number of cases, the fixation of pay on 1-1-47, in the new scale was not correctly made. Services which were not on a time scale and periods of stoppage of increments as a measure of punishment, were taken into account for granting advance

increments and this has resulted in excess payments. The full details of such cases are given in the Annual objection statement for 1948-49.Vide items detailed below. The amounts paid in excess would need recovery:--

Item No. in the A. O.S. 1948-49.	Amount. Rs.
89	246 7 0
205	12 0 0
207	36 0 0
211	78 0 0

10.OTHER EXCESS PAYMENTS:--

On accounts of irregular grant of increments and leave to the elementary school teachers,several cases of excess payments were noticed during audit.Vide items detailed below.The amounts paid in excess would need recovery.

Item No.in the Annual objection statement 48-49.	AMOUNT. Rs.
85, 86,88,91,92,93,94,95.	112 6 0
100,101,110,111,112,120, 134, 136, 244	73 7 0

11. SUPPLY OF BOOKS AND SLATES TO POOR PUPILS:

A sum of Rs.5073-0-0 towards the supply of books and slates was sanctioned in G.O.No.2852,Edn dated 15-11-48,and G.O.Ms.No.295,Edn dated 4-2-50 and the same was drawn and credited to District Board funds.But the actual expenditure incurred during 1948-49,for the supply of books and slates to poor pupils in compulsory area,was only Rs.4996-15-0.Thus there was excess drawal of subsidy of Rs.76-1-0,which would have refund to Government.

(2) Out of 9588 slates purchased acknowledgments were obtained from the Head masters of the schools only for the distribution of 4104.slates. In the absence of acknowledgments for the distribution of the remaining 5484 slates and for the books costing Rs.1040-0-0,the cost for the same can not be admitted in audit.

(3)Though slates to the extent of Rs.3956-6-0 were purchased no tenders were invited for the supply but only quotations were

invited. The approval of the Board was not also obtained for the acceptance of the lowest quotation.The irregularity may be got condoned by Government.

12.COMPULSORY ELEMENTARY EDUCATION DRAWAL OF SUBSIDY:

A sum of Rs.1,16,246/-as detailed below,was sanctioned in G.O.No.2852,Edn dated 15-11-48 and G.O.295 Edn dated 4-2-50 as subsidy for 1948-49,towards compulsory elementary education and the same was drawn and credited to District Board funds.

1.Pay and dearness allowance of teachers.	104130
2.Contingencies.	3087
3.Pay and dearness allowance of menials.	576
4.Rent for school building	3498
5.Cost of equipment	4962
Total.Rs.	1,16,246.

For the drawal of the above subsidy,a statement of expenditure as detailed below,was sent to Government R.

1. Pay and dearness allowance of teachers.	Rs.1,04,119	10 0
2. Contingencies. ...	3,087	6 0
3. Pay and dearness allowance of menials.	578	2 0
4. Rent of school building	3,498	12 0
5. Cost of m equipment	4,962	4 0

As paid vouchers in support of the expenditure referred to above,were not furnished during audit,the correctness of the amount spent and the grant admissible could not be verified and certified to in audit.The details of expedite better vouchers may be furnished for check.

13.PAYMENT OF SALES TAX NOT ADMISSIBLE:

A sum of Rs.288-5-0 was paid in voucher No.204/3-49,as sales tax to Messrs.St.Francis,Furniture Company,towards the supply of furniture. In the tender given by the company,no specific mention has been made about the payment of slaes tax and as such the company is not entitled for any payment in excess of that tendered for. The amount paid would need recovery in the absence of specific sanction of Government for the payment.

14.

14. EXCESS PAYMENT OF TRAVELLING ALLOWANCE:

Excess or inadmissible payment to the extent of Rs.38-1-0 was noticed in the Travelling allowance bills of the District Board Educational Officer -vide details in item 170 of the Annual objection statement for 1948-49. The amount paid in excess would need recovery and credit to District Board funds.

15.DOUBLE PAYMENT:

A sum of Rs.48/-was drawn in voucher 59/3-49,representing arrears of dearness allowance for the period from 1-1-48 to 31-8-48 at Rs.3/-p.m.and paid to Sri.P.Krishnamurthy Iyer,Head Master and Sri.S.Guruswamy ,Assistant of Chinnakarupur School. When the acquittance roll was examined during audit,it was found that the amount was refunded into the treasury in chalan No.1432/ 12-3-49,on the ground that the teachers had received a like amount for the same period,drawn in Voucher No.46/2-49.It is evident that the double payment arose on account of the disregard of rules that supplemental bills should not be drawn without the prescribed certificate of non-payment in previous bills,that payments should be posted in the register of bills passed and in the vouchers in which the original claims were made.

16. ARREAR CLAIMS-- SANCTION WANTING:

In a number of cases,leave salary was paid after a lapse of more than one year from the date of sanction of the leave,and as such,the payments made require the sanction of the Director of Public Instruction.Full details of such cases are furnished in items 96,107,118, 120,147,155,231,239,and 255 of the Annual Objection Statement for 1948-49.

17.NEW SCHOOLS OPENED ---SANCTION NOT POINTED OUT:

In respect of schools opened newly during 1948-49,the sanction of the District Board and the approval of the Educational authorities were not pointed out.Details of such cases are furnished in items 97,203,and 236 of the Annual Objection statement for 1948-49.

18.PAYMENT OF RENT FOR A BUILDING NOT APPROVED BY THE EDUCATIONAL DEPARTMENT:

A sum of Rs.39-12-0 being the rent for the building occupied by the Board girls school,Udayarpalayam,at Rs.7 per mensem for the period from 10-2-47 to 31-7-47,was paid in Voucher No.5/7-48,was to one Seetharama Chettiar. The approval of the Educational authorities as to the suitability of the building for the location of the school,was not pointed out. It is however seen from the papers filed with the vouchers, that the Sub-assistant Inspectors of schools,Tiruchirapalli North,has remarked in her Rc.4/47 dated 1-3-47 ,that the building of Seetharama Chettiar was not suitable and a separate building should be selected.Hence it is not clear how the building is continued to be occupied and rent paid for even now.The expenditure is inadmissible unless .....approval is obtained.

19.VOUCHERS NOT PRODUCED FOR AUDIT.

The vouchers detailed below were not produced for audit.

Vouchers No	Particulars.
26/11-48 for Rs.57-4-0.	Supplemental pay bill of Velangudi School from 13-3-46 to 23-4-46.
32/3-49 for Rs.675-10-0.	Paym bills Tiruchendurai School for February 1949.

20.ACQUITTANCES WAITING:-- In several cases detailed in items 81,54, 182,191, 210,222, 234 of the Annual Objection Statement for 1948-49,acquittances stamped wherever necessary were not obtained and produced for audit.

21. SERVICE REGISTERS--DEFECTS:

(1)In a number of cases,detailed in items 80,52,196,260 and 267 of the Annual Objection Statement for 1948-49,the certificate of verification of services for the year ending 31-12-1948,was not recorded.

(2) In a number of cases detailed in items 53,66,108,125, 136, and 208 of the Annual Objection Statement for 1948-49,the service registers were not produced during audit,for the

verification of increments granted and of certificate of verification of services.

22. A ADJUSTMENT OF COST TOWARDS THE PAY AND ALLOWANCES OF DISTRICT BOARD EDUCATIONAL OFFICER NOT CORRECTLY MADE.

The expenditure incurred towards the pay and dearness allowance of the District Board Educational Officer, in each month was debited entirely to the ~~Executive~~ Elementary Education Fund and at the close of the year, 1/3rd of the total expenditure so incurred was debited to general funds of the District Board by transfer adjustment to the credit of Elementary Education Fund in T.E.158/3-49. As per correct calculation, the amount works over to Rs.1,184-15-4 , against Rs.1077-1-0 actually adjusted . The balance of Rs.107-14-0 may be credited to Elementary Education Fund.

(b) The entire travelling allowance of Rs.216-4-0 paid during 48-49 was debited to Elementary Education fund against 2/3 rds. The excess debit may be readjusted by credit from general funds.

23. IMPERFECT MAINTENANCE OF REGISTERS.

(1) ESTABLISHMENT AUDIT REGISTERR:--

In spite of the objections in previous years, the audit register was continued to be maintained in an imperfect manner. The sanctioned strength and the authority for the establishment were not noted and got attested by any responsible officer. Many arrear and supplemental bills were not posted in the audit registers vide instances in items 151 ,177,179, and 229 of the Annual Objection Statement for 1948-49. For new schools opened the recognition granted was not also noted.

(2) REGISTER OF TOOLS AND PLANTS.

(a) Out of seven Taluks, only in respect of five Taluks namely Perambalur, Karur, Kulitalai, Musiri, and Lalgudy, the Tools and Plants registers were produced for audit. The Tools and Plants registers in respect of Udayapalayam and Tiruchirapalli Taluks were not produced for audit.

~~The Tools and Plants registers in-~~

(b) Even in the case of registers produced, the balances which existed as on 31-3-49 only, were written up. The correctness or otherwise of these balances could not be verified in audit, as the registers for the previous years, that is, from 1943-44 onwards, were not written up and the purchases ~~made~~ made during 1948-49 were not also brought to account.

(c) There were also discrepancies in the numbers shown as existing in the Tools and Plants registers maintained in office and that shown as existing in the returns received from the schools. The excess or shortages were not accounted for. Instances of this kind are given in item 159, 200, 87 of the Annual objection Statement for 1948-49 .

(d) In respect of some schools the returns showing the Tools and Plants existing as on 31-3-49, were not also received. Vide items 270, 199, of the Annual Objection Statement for 1948-49.

(3) REGISTER OF ADVANCES RECOVERABLE:--

This register is maintained only from 1948-49. In this, only the advances, recovered during 1948-49 and advances paid during 48-49 Have been shown. The advances pending as on 1-4-48, and the balances outstanding as on 31-3-49, have not been struck and tallied with the accounts . Unless the register is written up completely and balance struck and tallied with the accounts, the register maintained will not serve the purpose for which it is intended.

(4) CASH BOOK:--In spite of the objection in the last year, the correct prodedure in the maintenance of cash book was not followed even during 1948-49. On the receipt side of the cash book, cash receipts and Treasury adjustments are not exhibited but only the voucher adjustments are exhibited. On the payment side, bills paid by cheques are only written up. The closing

balance struck at the end of month did not represent the correct closing balance of the Elementary Education Fund nor has the closing balance struck in the cash book for March 1949, any bearing with the closing balance as per the annual account for 1948-49. Hence the maintenance of a ~~xxx~~ separate cash book does not shown the purpose for which it is intended.

24. REGISTERS NOT MAINTAINED:

The registers mentioned below were not maintained during 1948-49:-

Reply on p 82 infra

1. Register of immovable properties.
2. Register of ~~x~~ bills passed for payment.
3. Register of service books.
4. Register of miscellaneous sales.

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

26. The gross receipts and charges of the year were Rs.10,09,811-2-4 and Rs.12,51,042-15-9 respectively.

27. Six hundred and thirty two items of objections involving Rs.1,64,248-13-7 ,as detailed below were outstanding at the close of audit:--

YEAR	NO. OF ITEMS	AMOUNT. Rs.
1942-43	2	--
1943-44	3	
44-45	14	54-0-0
45-46	111	1868-15-3
46-47	59	744-13-11
47-48	160	8628--9-6
48-49	283	1,53958-6-11
	632	1,64,248-13-7

S.V.Sarma,
Assistant Examiner of Local Fund Acc
Southern Circle,Tiruchirapalli.

Forwarded to the President,District Board,Tiru... in duplicate ~~cate~~ with the request that the report may kindly be returned within 3 months to the District Inspector of Local Fund Accounts,Tiruchirapalli with reply in triplicate duly approved by the District Board for submission to Government.

/TRUE COPY/

Superintendent,
Office of the Examiner of Local Fund Accounts,Mount Road,Madras-2

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(9)

Statement of Receipts and ~~Charges~~ on the

ELEMENTARY EDUCATION FUNDS ACCOUNT OF THE .Tiruchirapalli District Board For the year 1948 - 1949.

Head of account.	Actuals. Rs	Final ~~Finance~~ Budget Appropriation. Rs
RECEIPTS. ORDINARY.		
Opening balance.	147361-2-4	80740
1.Education tax.		
Gross collection.		
Deduct collection charges.		
N e t.	3,29,577-0-6	331550
2.Fines and penalties under the Ely.Education Act.		60
3. Income from ~~inyestments~~ etc.	17-10-0	20
Endowments.		20
4. School fees.		
5. Contributions.		
6. Other receipts.	2136-6-10	1400
7. Government Grants.		
(i) Under section 37 of the E.E.Act.	163471-0-0	108370
(ii) Under the proviso to Sec.37 of the Ely.Edn.Act. Compulsory education	335025-0-0	205490 98230
(iii) Subsidy for DEARNESS ALLOWANCE Midday meals.		
8. Contribution from the General Account.	289877-1-0	286790
For other purposes.		
9. Investments realized.		
10.Advances recovered.	805-2-0	3000
Deduct refunds.	111098-2-0	
Deduct Amount transferred to Capital	31163-2-0	45000
T o t a l.		
ADD amount relating to Endowments.		
Grand total.	978648-0-4	991930

CAPITAL.		
1. Government grants.		
2. Contributions.		
3. Loans.		
4. Contributions from General A/c		
5. Investments realized.		
6. ADD amount transferred from Ordinary.	31163- 2 - 0	45000
Total.		
ADD amount relating to endowments		
Grand Total.	31163- 2 - 0	45000
TotalReceipts. Ordinary and Capital	1009811- 2 - 4	103.6930
Grand total including opening balance.	1157172- 4 - 8	1117670
EXPENDITURE. ORDINARY.		
**		
1. Staff.		
District Board Educational Officer	2479- 0- 0	2400
Salaries and Dearness allowances.	549- 9- 0	
Contribution for pension and leave allowance	525- 5- 0	540
Masters. Travelling allowance	259- 11- 0	500
	664572- 15- 0	
	407194 - 13- 0	3 1146250
Clerks and servants.	19911 - 0- 0	
	1626- 2- 0	3 19050
Contribution to Provident Fund.	26804 - 0 - 0	35970
Travelling Allowance.	1013- 9- 0	2000
Stipend of teachers sent for training.		
Gratuity-	462 - 8- 0	1200

Head of account.	Actuals. Rs.	Finance Budget Appropriation. Rs
EXPENDITURE. ORDY. contd.		
2. Contingencies & equipment.		
Contingencies.		
House rent.	34003- 12- 0	36560
Other items.	30265- 5-9	32640
Midday Meals	624 -4- 0	
Equipments.		
Furniture & Apparatus.		1100
Library Books and maps.	407- 6 - 0	400
Other items	88- 8- 0	2420
3. Prizes & scholarships.		50
4. Repairs to Buildings.	27786- 7- 0	25000
5. Interest on & repayment of debt.		
6. Investments made.		
7. Advances Recoverable.	1231- 6 - 0	3000
Total.		
ADD amount relating to endowments		
Grand total.	1219805-13-9	1309080
EXPENDITURE. CAPITAL.		
1.Lands and buildings.	142 - 15- 0	15000
2.Equipment.		
1. Furniture and apparatus.	25015- 1- 0	20000
2.Library, books & maps.	5159- 5- 0	5000
3. Investments made.		
4. Other items.	919- 13- 0	5000
Total.		

EXPENDITURE. CAPITAL.		
Total.	31237- 2 - 0	45000
Add amounts relating to Endowments.		
Grand total.		
Total expenditure. Ordinary & Capital.	1251042-15-9	1354080
Closing Balance.	93870 - 11- 1	236410
Grand total including closing balance.	1157172-4-8	1117670

District Inspector of L.F.Accounts,

Tiruchirappalli.

TIRUCHIRAPPALLI DISTRICT BOARD.

**

REPLIES

to the Audit Report on the Elementary Education Fund Accounts of the District Board, Tiruchirappalli for the year 1948 - 1949.

*****

Para 1. Calls for no reply.

Para 2. Calls for no reply.

Para 3. OBJECTIONS PENDING OVER TWO YEARS.

Due action has been taken to clear off the objections referred to in this paragraph. The items will be settled during local audit.

Para 4 (i) . TOOLS AND PLANT DISCREPANCIES.

** Government are being addressed in the matter and their orders will be communicated soon after.

Para 4 (2). ** TOOLS AND PLANT. DISCREPANCIES IN VERIFICATION.

Government are being addressed in the matter and their orders will be communicated soon after.

Para 4 (3). ** EQUIVALENT CONTRIBUTION ON ROYALTIES REALIZED IN 1946-47.

The details for the remittances made into the treasury were worked out and furnished to the Tahsildars with a request to furnish details regarding the period to which the remittances relate, and the rate of tax levied. Replies have been received from five Tahsildars and the others are since reminded. On receipt of replies from the

from the remaining Tahsildars, steps will be taken to claim the Government Grant due.

Para 4 (4).
** MISAPPROPRIATION AND CONSEQUENTIAL SECOND PAYMENT.

The Sub Inspector of Police, Manachanallur has reported that the case is still pending trial in C.C. 561/47 and as the accused is absconding, the case has been treated as long pending in the Court. (C.No.E.2. 9980/49).

Para 4(5).
Excess payment.
**

The leave account of the teacher has already been revised and the file will be shown during audit (D.Dis. 12764/548 dated 23/12/48).

Para 4(6).
** Defective maintenance of Registers. **

IMMOVABLE PROPERTY REGISTER.

The register is since opened and will be shown during local audit.

Para 4(7).
REGISTER OF TOOLS & PLANT.

Government are being addressed in the matter and their orders will be communicated soon after.

Para 4(8). OTHER REGISTERS. The registers will be produced during local audit.

Para 4(9). EDUCATION TAX. EQUIVALENT CONTRIBUTION.

The matter is under correspondence with the Tahsildars. Reply is awaited from the Tahsildar, Perambalur.

Para 4(10).
SUPPLY OF MIDDAY MEALS. EXCESS DRAWAL OF SUBSIDY.

Government have since been addressed. Reply will be furnished on receipt of orders.

Para 4(11).
COMPULSORY EDUCATION. DRAWAL OF SUBSIDY.

Either the vouchers will be produced or the correct amount arrived at will be shown to the audit to see whether any amount is to be refunded.

Para 4(12). INADMISSIBLE DEBIT.

Government have since been addressed to admit the expenditure of Rs 80/6/0. The Government order will be shown during audit on receipt.

Para 4(13).
FIXATION OF PAY. EXCESS PAYMENTS.

The details regarding the total excess paid so far in each case, and the amount recovered and the balance pending recovery have been worked out. This will be shown during the next local audit with reference to every case covered by the items and with reference to the credits in the cash book..

Para 4(14).
SERVICE REGISTERS NOT PRODUCED.

The service registers are kept ready and will be produced during local audit.

Para 4 (15).
PAY FIXATION. SANCTION WANTING.

The sanction in fixing the pay will be pointed out and the records in support of the reply will also be produced during the next local audit.

Para 4 (16).
ACQUITTANCES WANTING.

Acquittances will be shown during local audit.

Para 4(17). VOUCHER NOT PRODUCED.

Will be produced during local audit.

Para 4(18). SERVICE REGISTERS NOT VERIFIED.

The ✗ service registers are duly verified and will be produced during local audit.

Para 4(19) (1). DEFECTIVE MAINTENANCE OF REGISTERS.

(1). ESTABLISHMENT AUDIT REGISTER.

The defects pointed out have been rectified and the ✗ instructions are noted for guidance.

Para 4(19) (2). (2). IMMOVABLE PROPERTY REGISTER.

The Register is since opened and will be produced during ✗ local audit.

Para 4 (19) (3). REGISTER OF TOOLS & PLANTS.

Government are being addressed in the matter and their orders will be communicated soon after.

Para 4 (19) (4). ADVANCES RECOVERABLE.

The balances outstanding have been written up to date and tallied with the accounts. The opening balance and closing balance have been settled and entries made up -to-date. The Register will be shown during local audit.

Para 4 (19) (5).

(5) Cash book.

The correct procedure is being followed - vide reply furnished against para 23 (4) of this Report.

Paragraph 5.

EXCESS OVER BUDGET ALLOTMENT.

Sanction of the Director of Public Instruction, Madras, will be obtained and furnished during the next local audit.

Para 6. CONTRIBUTION NOT PAID IN FULL.

The Government in their Order Np.606 L.A.,dated 25/3/1949 had instructed to reduce the General Fund contribution of ₨ 2,88,800/- provided in the Revised Budget Estimate for 1948-49 to ₨ 1,87,840/- excluding ₨ 1230/- towards the proportionate cost of the District Board Educational Officer. Inasmuch as the above orders were not received in time, the sum of ₨ 2,88,800/- was paid as General Fund contribution to Elementary Education on 31/3/49. As regards the payment of arrear toll compensation amount of ₨ 1,85,170/- to Elementary Education Account to meet the deficit, a sum of ₨ 2,63,000/- has been paid as extra contribution to make up the deficit in the Elementary Education account anticipated at the end of 1949--50 over and above the sum of ₨ 2,88,800/- provided as contribution for 1949-50 i.e., ₨ 5,51,800/- on the whole, as per ørders of Government in their Memo No.88540-B-2/49-Education dated 5/12/49. Hence there is no need to pay any further contribution from the General Fund Account to Elementary Education Account. The objection may be dropped.

Para 7. INADMISSIBLE EXPENDITURE UNDER ELEMENTARY EDUCATION FUND.

Government have been addressed on 28/7/50. Reply will be furnished on receipt of sanction from Government.

Para 8. EDUCATION TAX. EQUIVALENT CONTRIBUTION.

a). The sum of ₨ 1210/7/0 was refunded to Government to the credit of Provincial Funds in chalan No. dated 27--4--1950 -Cash book voucher No. 91 dated 27/4/1950). Will be shown during local audit.

(a) & (b). The rate of Education tax in force ~~is~~ was 17 pies from 1/4/48 to 31/3/1949. The amount of land and education cesses adjusted was properly allocated as per the rate in force and the amount of education tax thus worked out comes to ₨ 3,24,413--14--7 and the equivalent contribution due from Government calculated at 4 pies in the rupee is ₨ 76,332--11--0 against ₨ 77,547/8/0 sanctioned by Government in G.O.No.3940 Education dated 23/12/1949. Cess collected on Royalties at 17 pies and allocated to Education Fund is ₨ 4024/9/11 as per entry in the Miscellaneous Demand Register and the equivalent contribution due at 4 pies works out to ₨ 946/15/0. For the Education tax of ₨ 1138--8--0 adjusted from Madhurai District Board for the period from 1/7/45 to 30/9/1945 at 12 pies , the Government grant due comes to ₨ 399/8/0. Thus, the total grant due to this Board comes to ₨ 77,679/2/0. Inasmuch as the sum of ₨ 1210/7/0 was ~~a~~ refunded to Government as per para 8 (a) the net grant due to this District Board will be ₨ 1342/1/0. Government are being addressed in the matter.

(c). The sum of ₨ 1726/12/0 adjusted from the Madhurai District Board relates solely to land cess. Hence, no further action is necessary. The connected records will be produced during ~~Y~~ø local audit.

Para 9. IRREGULAR FIXATION OF PAY AND CONSEQUENT EXCESS PAYMENTS.

Orders have been issued in this office

office RC.11360/1950 d/ 29/5/50, and amount recovered in instalments. Reply has also been furnished in this office RC.11360/50 dated 24/7/50 against the paragraph in the warning letter. Out of the total recovery of ₨ 372/7/0, a sum of ₨ 363/0/0 has so far been recovered as detailed below and the balance will be recovered in further instalments. The credit for the recovery may be verified during local audit.

Item No. in A.O.S.	Total recovery. ₨	Amount recovered. ₨	
89.	246 7 0	243 0 0	
205.	12 0 0	12/0/0	in Vr.30/ ø 6-50 and 2/7-50.
207.	36 0 0	36/0/0.	
211.	78 0 0.	72/0/0	
	372 7 0	₨ 363 0 0.	

Recoveries have also been ordered for the excess payments made after 1/4/1949 till date and credit for the recoveries may be verified during next local audit.

Para 10. Other excess payments. Orders have been issued in this office memorandum Rc.11360/50 dated 29/5/50 and recoveries are being effected in instalments. The amount to be recovered is ₨ 194/13/0 and not ₨ 189/13/0 as noted in the Audit report. Out of the total recovery of ₨ 194/13/0, a sum of ₨ 184/5/0 has so far been recovered as detailed below and the balance will be recovered in further instalments. The credit for the recoveries may be verified during next local audit.

Item No. in A.O.S.	Total Recovery.	Amount recovered.	
	Rs	Rs	
85.	5/0/0	5/0/0	in Vr. 14/6-50.
86.	20/0/0	20/0/0	in Vr.90/6-49 and 52/7-49.
88.	8/3/0.	8/3/0.	in Vr.83/6-50.
91.	31/15/0.	31/15/0	in Vr.61/6-50 and91/7-50.
92.	12/0/0	12/0/0	in Vr. 61/6-50.
93.	7/4/0.	7/4/0.	in Vr.104/6-50.
94.	2/0/0	2/0/0	in Vr. 61/6-50.
95.	26/0/0	26/0/0.	" 61/6-50 and 91/7-50.
100.	1/12/0 .	1-12-0	in Vr.96/6-50.
101.	5/0/0	5.0..0.	in Vr.14/6-50 .
110.	21/0/0	21/0/0.	44/7-50 Genl.fund Vr. 158/8-50. ,, ,,
111.	6/12/0.	6/12/0.	in Vr.96/6-50.
112.	1/10/0	1/10/0.	" " "
129.	6/5/0.	6/5/0.	
134.	12/0/0	12/0/0.	inVr. 6/6-50 and 16/7-50.
138.	3/0/0	3/0/0	in Vr. 51/6-50.
244.	25/0/0	14/8/0.	" 55/6-50.
	194/13/0.	184-5-0	

Recoveries have also been ordered for the excess payments made after 1/4/49 till date and credit for the recoveries may be verified during local audit.

Para 11.

SUPPLY OF BOOKS AND SLATES TO POOR PUPILS.

The excess drawal of Rs 76/1/0 as pointed out has been refunded to the credit of Provincial Funds and remitted in Huzur treasury on 22/6/50.

Acknowledgments relating to the distribution

of books and slates which were wanting have been called for and will be obtained, and produced during local audit. Acknowledgments are ready for 8826 slates and 2923 books supplied and for the remaining 762 slates and 95 books , steps have been taken to secure the same.

The slates were purchased with the approval of the Board and the Board's resolution was obtained in D.B.Resolution No.336 dated 1/7/1950 for the acceptance of the lowest quotations. Orders of the Government for the condonation of the irregularity in having purchased slates without calling for tenders for want of time have been obtained vide Government Memorandum No.21301-C/50-1-Education dated 4/8/1950.

Para 12.

COMPULSORY ELEMENTARY EDUCATION. DRAWAL OF SUBSIDY.

The statement of expenditure and the vouchers will be produced during local audit.

Para 13.

Payment of sales tax not admissible.

.*.*.*.*

The Government have accorded sanction and approved the payment of Rs 288/5/0 as sales tax to the Furniture company vide Government Memorandum No.14941/C.50-1 Education dated 6/7/1950.

Para 14 .

EXCESS PAYMENT OF TRAVELLING ALLOWANCE.

The ex-District Board Educational Officer, Tiruchirappalli Sri K.Mahalingam Pillai, was addressed to refund the excess payment made to him. In the absence of any report from him, the matter has specially been referred to the District Educational Officer, Tiruchirappalli and the Director of Public Instruction has issued orders to the above Office. Recovery will soon be effected and pointed out.

Para 15.
------- DOUBLE PAYMENT.
---------- Circular has been issued demanding certificate of non-payment in previous bills so far as the claims covered by the supplemental bills. Due action is being taken to post the payments in the Register of bills and in the vouchers in which the original claims were made. The instructions will be strictly followed in future.

Para 16.
------- Arrear claims -Sanction wanting.

..*.*.*.*.*

Sanction of the Director of Public Instruction, Madras, has been obtained so far as certain cases are concerned; and the sanction for the rest has been ~~applied~~ for. The relevant sanction and files will be shown during next local audit.

Para 17.
-------- NEW SCHOOLS OPENED .
SANCTION NOT POINTED OUT.

The ~~xxxx~~ authority and connected records in support of the recognition accorded by the District Educational Officer,Tiruchirappalli and the approval of the Board are available and will be produced during local audit. Out of the 16 schools detailed in the Annual Objection Statement recognition has been accorded for 15 schools and for the remaining one, the matter is under correspondence with the District Educational Officer.

Item 97 of A.O.S.

Eramanaickampatty.
K. Naickanvalasu.
Periamanjuveli.
Kodalikaruppur.
Udayarpalayam A.D.
Poyyur.
Tamaraikulam
Venmankondan. } Recognition accorded.

Pallapatty - new school -District Educational Officer addressed.

Item 203 of A.O.S.

Pulivalam.
Valasiramani
Pythambarai
Pappapatti. } Recognition accorded.

Item 236/ A.O.S.

Varaguppai.
Chinnamareddipalayam.
Maniankuruchi. } Recognition ~~ordered~~ accorded.

Para 18.
--------- PAYMENT OF RENT FOR A BUILDING NOT APPROVED BY THE EDUCATIONAL DEPARTMENT.

The Sub Assistant Inspectress of schools,North, Tiruchirappalli Girls range, was addressed to grant suitability certificate but she permitted to run the school till 1/5/1947 temporarily. As no other suitable building could be secured she was again addressed to continue the school in the same building after 1/6/47. The rent of the building was not paid from 1/7/48, presumably as it was vacated. The concerned H. M. has been addressed to report in detail about the grant of permission from 1/6/47 to 30/6/48 by the Sub Assistant Inspectress. On receipt of his report, further reply will be furnished.

Para 19.
--------- VOUCHERS NOT PRODUCED FOR AUDIT.

The two vouchers referred to viz., ~~X~~ Vr.26/11-48 for ₨ 57--4--0 and Vr. 32/3-49 for ₨ 675/10/0 have been traced out and will be produced during next local audit.

Para 20.
------- ACQUITTANCES WANTING. The acquittances and records referred to in items 81, 54, 182, 191, 210 222 and 234 of A.O.S.1948-49 have been traced out and are available for verification and the same will be produced during local audit.

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Para 21 - SERVICE REGISTERS. D E F E C T S.

(1).The certificates of verification of services for the year ended 31/12/1948 in respect of items referred to in the Audit Report have been recorded and they will be shown during next local audit.

(2). The service registers will be produced during audit for the verification of increments granted with regard to the items referred to in the Audit Report.

Para 22.

--------- Adjustment of cost towards pay and allowances of District Board Educational Officer, NOT CORRECTLY MADE.

**

A sum of ₹s 107/14/0 was credited to Elementary Education Fund in T.E.Vr.No.87/ 13-9-1950. Will be shown during local audit.

(b). An excess debit of ₹s 72/1/0 was re-adjusted by credit from the General Funds to Elementary Education being one-third expenditure against travelling allowance of the District Board Educational Officer paid during 1948-49 , in T.E. Vr.No.88/ dated 13/9/1950. The same will be produced during local audit.

Para 23.

-------- IMPERFECT MAINTENANCE OF REGISTERS.

(1).ESTABLISHMENT AUDIT REGISTER. The sanctioned strength and the authority for the establishment are noted from the subsequent years and got attested by the District Board Educational Officer. All the bills are posted in the Register. The instructions are noted for guidance. The Register will be shown during next local audit.

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(17)

Para 23. cont.

(2).

REGISTER OF TOOLS & PLANT.

(a). The returns due from Udayarpalayam taluk have all been received and they are being entered in the Tools and Plant Register. The same will be shown during audit. As for Tiruchi taluk returns,they are being called for from the Licence Inspectors. On receipt of the same, they will be entered in the Tools and Plant Register and shown during the local audit.

(b). Government are being addressed in the matter.

(c) and (d) - vide replies given in the A.O.S.1948-49 against items Nos.159, 200, 87, 270 and 199.

(3). REGISTER OF ADVANCES RECOVERABLE.

The advances pending on 1/4/1948 and the balances outstanding as on 31/3/1949 have since been arrived at and struck and tallied with the accounts. The Register will be shown during next local audit.

(4). CASH BOOK. Reply to this was already furnished in para 19 of the Audit report for 1947-48, a # copy of which is given below :-

" The Elementary Education section has been placed in charge of the District Board Educational Officer who has been delegated also with powers of passing pay bills of the elementary schools and of issuing cheques. The issue of cheques against the General Funds has been reserved to the Vice-President. Hence to facilitate accounting, a separate cash book has been maintained in the Elementary Education Section and the same is only subsidiary to the cash book maintained in the General section. As such, the need for exhibiting the other items of receipts in the cash book does not arise".

It is also not possible to maintain a separate cash book

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/14/

in the Elementary Education account for all receipts since there is no separate pass book and ledger at the Treasuries. The District Board Educational Officer is also not empowered to issue receipts for the dues relating to Education Account and the power of issuing receipts has been specifically delegated only to the Secretary. The objection may, therefore, be dropped.

Para 24.
---- REGISTERS NOT MAINTAINED.

1. REGISTER OF IMMOVABLE PROPERTIES. Since opened and the same will be shown during local audit.

2). Register of bills passed for payment.
.*.*.*.*.

This is not maintained for 1948-49. However this is maintained from 1949-50. Will be shown during local audit.

3). REGISTER OF SERVICE BOOKS. This was shown during audit. However, this will be shown again during next local audit.

4). REGISTER OF MISCELLANEOUS SALES.

The Register is being maintained and will be produced during next local audit.

Para 25.
---- RESULT OF AUDIT. Calls for no reply.

Para 26.
---- Calls for no reply.

Para 27.
-- Calls for no reply.

Rajahmun
PRESIDENT,
TIRUCHIRAPPALLI DISTRICT BOARD.

asv..17/10/50.p

17.X.50

L.F.No. 7487
25/11/50.

Office of the Examiner of Local Fund Accounts, Madras.

18

Subject:- Audit Report on the Elementary Education Fund Accounts of the Tiruchirappalle District for 1948-49. returned with replies.

ASSISTANT SECRETARY 37787 24 NOV 1950 EDUCATION DEPARTMENT

Forwarded to the Secretary to Government, Education Department, with copies of President's replies. The resolution of the District Board will be forwarded on receipt.

Paragraphs 4 (I) (2), (7) and 23 (2) (b). Orders have been issued in Government memorandum No. 28613-C 50 2 Edn dated 26.10.50.

Paragraph 23 (4). The attention of the President District Board may be invited to the orders of Government in paragraph 4 of G.O.No. M.S 1063 Edn dated 31.3.50 recording the auditreport-Elementary Education Fund 1947-48.

Assistant Examiner of Local Fund Accts

W 1/11/50

35 (19)

Edn. dpttt (C)

Subt:- Audit report - Elt. Edn. fund accounts - Dt. Bd. Tiruchirapalli - 19 kp - 49 - Recorded.

Read:- From the Examiner of L. F. Accts No. 7987 dated 25.11.50.

Order No. NO- 3350 Edn. dated- 21-12-50 Recorded.

Para 4 (11), (21), (71) and 23 (2) (bb) of the report

The attention of the President, Dt. Bd. Tiruchirapalli is invited to the orders issued in ref. cited No- 2663 13-9/50-2 Edn. dated 26.10.50. Para 23 (bb) of the report

The attention of the President, Dt. Bd. Tiruchirapalli is invited to the orders of ref. in para 4 of ref. No. 1063 Edn. dated 31.3.50.

To

The President, Dt. Bd. Tiruchirapalli

The D.P.I.

The Examiner of L.F. Accts

(with a copy of the audit report, regular, marked "C" at (T))

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37 (29) 1

EXTRACT from the proceedings of the Tiruchirappalli District Board at its meeting held on 9/12/1950.

--

Read -

Audit report of the Elementary Education Fund account of the Tiruchirappalli District Board for 948--49 and the replies of the President thereon.

Resolution No.875.

APPROVED.

sd/- Raja Chidambaram
President.

True extract/

Tiruchirappalli District Board's D.Dis.11360/50 d/13-12-50.

Communicated to the District Inspector of L.F. Accounts, Tiruchirappalli IN TRIPLICATE.

Rchandracharan 14/12
For President

asv.14/12/50.p

C. 39 (21) 3

I.F.No. 8757 14/1/51

Office of the Examiner of Local Fund Accounts, Madras.

ASSISTANT SECRETARY
16 JAN 1951
EDUCATION DEPARTMENT

Subject:- Audit report on the Elementary Education fund accounts of the Tiruchirappalle District Board for the year 1948-49 replies Copies of resolution of the District Board.

Forwarded to the Secretary to Government Education Department in continuation of this department L.F.7989 dated 25.11.1950.

P33/(W) 90 3350 Edn 21/12/50

Assistant Examiner of Local Fund Accounts.

Ke 5/1

Edn. Deptt.)

(c)

May be filed with (W)

Ku 21/1/51

Ag 28/1/51

Sig 24/1/51