

Edu and P. H (1945) Department.

W

ms SERIES.

G.O. No.

205 Edu

Dated

20 5. 45

10

[Despatch Abstract.]

Audit Report

1943-44 -

E. E. Fund

1st 12

Tranquilly - Recorded.

Back Papers.

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

Further Papers.

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

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
TINNEVELLY DISTRICT BOARD FOR THE YEAR 1943 - 1944.

Name of auditor: Sri G.B. Sankara Ayyar, District Inspector,
of Local Fund Accounts.

Time Limit: 23rd October 1944 and from 2nd November 1944 to
24th November 1944.

President was held by Sri Rao Sahib P. Muthuswami
Reddiar from 1st April 1943 to 20th April 1943 and from 22nd May 1943 to
31st March 1944 and by Sri V.V. Dhanshokei B.A., Vice-President from 30th
April 1943 to 21st May 1943.

2. The receipts and payments during the year are shown in
the abstract of the annual account appended together with the opening and
closing balances.

A single cash book was maintained for both the general and
the elementary education funds. The closing balance in the cash book agrees
with the consolidated closing balance of the various funds as per abstract
attached to the final account for March 1944 and is in agreement with the
balance in the treasury pass book after allowing for outstanding cheques and
unremitted revenue in hand at the close of the year.

3. EXPENDITURE IN EXCESS OF THE BUDGET PROVISION: The total
expenditure under both 'Ordinary' and 'Capital' exceeded the provision in
the budget sanctioned in G.O.No. 578 Edn., dated 20th April 1943 as shown
below. But the sanction of Government was not obtained for the excess expenditure
although Government specially pointed this out while passing orders on the
budget estimate for 1944 - 45 vide paragraph 2 (4) of G.O.No.164 Mis.,
Edn., dated 4th February 1944.

	Budget provision.	Actuals.
Total expenditure-Ordinary..	4,17,520	4,47,825 12 8
Capital.	2,000	2,339 4 0

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

5. PENDING OBJECTIONS OF PREVIOUS REPORTS: (1) Paragraph 4 (b) of the audit
report for 1942 - 43: Paragraph 9 of the audit report for 1941 - 42: Irregular
fixation of pay: A sum of Rs.14/- still remained to be recovered.

(2) Paragraph 8 of the audit report for 1942 - 43: Irregular grant of
increments: The recovery by instalments remained to be completed in two cases.

(3) Paragraph 11 of the audit report for 1942 - 43: Stock account of manu-

Sanction in
Govt. memo.
no. 59746 A.1/64
dated 4.2.44
(D.O. 3319/44)

1944-45

DI. 1253 / 45

RG
12/1/45

1940 - 1941	1	14	0	0
1941 - 1942	41	867	15	0
1942 - 1943	37	1,451	0	0
1943 - 1944	66			
105		2,352	15	0

P.V. ANANTHANARAYANA AIYAR,
Assistant Examiner of Local Fund
Accounts: Southern Circle: TRICHY.

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

(TRUE COPY)

Examiner's Office,
Madras: D/9-1-1945.

SUPERINTENDENT.

END
9/11

Mvl.

Circulated to all clerks in Sec. Section for info. & submitting approved with connected records again fortnight.

RG
12/1/45

Secretary



Heads.

Actuals, 1943-44.

Total.

Final Budget
Appropriation.

SUBSIDIARY ACCOUNTS—cont.

C. ELEMENTARY EDUCATION ACCOUNT.

Receipts—Ordinary.

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Opening balance ..				466 85	2	1	281 22	-	-
1. Education tax <i>cont. tax</i> ..	60 25 85	-	-				93 00	-	-
2. Fines and penalties under the Elementary Education Act.									
3. Income from investments, etc. ..									
4. School fees ..									
5. Endowments ..	306	4	-				100	-	-
6. Contributions ..	1207	8	-				1200	-	-
7. Other receipts ..	216	3	6						
8. Government grant— (i) Under section 37 of the Elementary Education Act. ..	1462	13	-				600	-	-
(ii) Under proviso to section 37 of the Elementary Education Act. ..	45988	6	-				50 60	-	-
9. Contribution from the General Account— (a) For payment of temporary allowance of Rs. 4. ..	158805	-	-				158805	-	-
(b) For other purposes ..									
10. Investments realized ..	120 000	-	-				120000	-	-
11. Advances recovered ..	1956	14	9						
Deduct—Refunds ..									
Deduct—Amount transferred to Capital ..	- 2339	4	-				2000	-	-
Total ..									
Receipts—Capital.				4301 89	11	3	421 805	-	-
1. Government grants ..									
2. Endowments and contributions ..									
3. Loans ..									
4. Contributions from General Account—Ordinary.									
5. Investments realized ..									
Add—Amount transferred from Ordinary ..	2339	4	-				2000	-	-
Total ..				2339	4	-	2000	-	-
Total, Receipts—Ordinary and Capital ..				4325 28	15	3	423805	-	-
Grand total, including Opening balance ..				4792 14	1	4	457927	-	-

DI-1253/45

RUG
12/1/45

1940 - 1941	1	14	0	0
1941 - 1942	21	867	15	0
1942 - 1943	37	1,451	0	0
1943 - 1944	66			
105	2,332	15	0	0

P.V. ANANTHANARAYANA AIYAR,
Assistant Examiner of Local Fund
Accounts: Southern Circle: TRICHY.

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

(TRUE COPY)

Examiner's Office,
Madras: D/9-1-1945.

Mvl.

[Signature]
SUPERINTENDENT.
9/11

Circulated to all clerks in Sec. Section for info. & submitting approved with connected records within fortnight.

RUG
12/1/45

Secretary



Heads.	Actuals, 1943-44.		Total.		Final Budget Appropriation.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
SUBSIDIARY ACCOUNTS—cont.						
C. ELEMENTARY EDUCATION ACCOUNT.						
Receipts—Ordinary.						
Opening balance ..			466 85	2 1	287 22	- -
1. Education tax <i>ent. tax</i> ..	10 25 85	- -			93 000	- -
2. Fines and penalties under the Elementary Education Act.						
3. Income from investments, etc. ..						
4. School fees ..						
5. Endowments ..	306	14 -			100	- -
6. Contributions ..	1207	8 -			1200	- -
7. Other receipts ..	216	36				
8. Government grant—	1462	13 -			600	- -
(i) Under section 37 of the Elementary Education Act. ..	45988	10 -			50 600	- -
(ii) Under proviso to section 37 of the Elementary Education Act. ..	15 8805	- -			15 8805	- -
9. Contribution from the General Account—						
(a) For payment of temporary allowance of Rs. 4. ..						
(b) For other purposes ..	120 000	- -			120000	- -
10. Investments realized ..						
11. Advances recovered ..	1956	149				
Deduct—Refunds ..						
Deduct—Amount transferred to Capital ..	- 2339	4 -			2000	- -
Total ..						
Receipts—Capital.						
1. Government grants ..						
2. Endowments and contributions ..						
3. Loans ..						
4. Contributions from General Account—Ordinary.						
5. Investments realized ..						
Add—Amount transferred from Ordinary ..	2339	4 -			2000	- -
Total ..			2339	4 -	2000	- -
Total, Receipts—Ordinary and Capital ..			4325 28	15 3	423805	- -
Grand total, including Opening balance ..			4792 14	1 4	457927	- -

Heads.	Actuals, 194 -4 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—cont.									
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED)—cont.									
Receipts—Capital.									
1. Loans									
2. Investments realized									
3. Contributions									
4. Contribution from General Account—Ordinary.									
5. Investments realized									
Add—Amount transferred from Ordinary ..									
Total ..									
Total, Receipts—Ordinary and Capital ..									
Grand total, including Opening balance ..									
Expenditure—Ordinary.									
1. Staff—									
Salaries and allowances									
Contribution to Provident Fund									
2. Contingencies									
3. Repairs to buildings, plant, etc. ..									
4. Interest on and repayment of debt ..									
5. Investments									
Total ..									
Expenditure—Capital.									
1. Lands and buildings									
2. Purchase of machinery									
3. Equipment									
4. Investments									
5. Other charges									
Total ..									
Total, Expenditure—Ordinary and Capital ..									
Closing balance ..									
Grand total, including Closing balance ..									

Heads.	Actuals, 1943-44.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—cont.									
C. ELEMENTARY EDUCATION ACCOUNT—cont.									
Expenditure—Ordinary.									
1. Staff—									
Salaries and allowances—									
Masters	329773	7	9				360620	-	-
Clerks and servants	55607	40	-						
Education tax collection charges	3673	-	-				3200	-	-
Contribution to Provident fund	16620	12	11				16000	-	-
Travelling Allowance	159	-	-				600	-	-
Stipend of teachers sent for training	599	4	-						
2. Contingencies and equipment—									
Contingencies—	16927	5	-				16500	-	-
House rent									
Other items	15731	15	-				16000	-	-
Equipment—									
Furniture and apparatus	6	-	-				200	-	-
Library books and maps	-	0	56						
Other items	24	-	-				150	-	-
3. Prizes and scholarships									
4. Repairs to buildings	5052	13	-				4250	-	-
5. Interest on and repayment of debt	25	-	-				2000	-	-
6. Investments made									
7. Advances recoverable	1970	-	-						
Total, Elementary Education				4478	25	12 8	417520	-	-
Expenditure—Capital.									
1. Lands and buildings	1631	14	0				500	-	-
2. Equipment—									
(1) Furniture and apparatus	665	12	-				1500	-	-
(2) Library books and maps	41	10	- 3						
(3) Investments made									
(4) Other items									
Total				2339	4	-	2000	-	-
Total, Expenditure—Ordinary and Capital				450165	-	8	419520	-	-
Closing balance				29049	-	8	32407	-	-
Grand total, including Closing balance				479214	1	4	451927	-	-

G. M. Sankar asst
District Inspector
13 12 44

Heads.	Actuals, 194 -4 .			Total.			Final Budget Appropriation.	
	RS.	A.	P.	RS.	A.	P.	RS.	A. P.
SUBSIDIARY ACCOUNTS—cont.								
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.								
<i>Receipts—Ordinary.</i>								
Opening balance ..								
1. Water-supply—								
(1) Water-tax—								
Gross collections ..								
Deduct—Collection charges ..								
Net ..								
(2) Collection for excess water ..								
(3) Fines, penalties, etc. ..								
(4) Government grants ..								
(5) Deduct—Refunds ..								
Total ..								
2. Meters—								
(1) Meter rents ..								
(2) Fines, fees, etc. ..								
(3) Deduct—Refunds ..								
Total ..								
3. Drainage—								
(1) Drainage tax—								
Gross collection ..								
Deduct—Collection charges ..								
Net ..								
(2) Miscellaneous receipts (sewage farms).								
(3) Government grants ..								
(4) Deduct—Refunds ..								
Total ..								
4. Contributions from General Account ..								
Deduct—Amount transferred to Capital								
Total, Water-supply and Drainage ..								
<i>Receipts—Capital.</i>								
1. Water-supply—								
(1) Grants from Government ..								
(2) Investments realized ..								
(3) Contributions ..								
(4) Loans ..								

Draft reply to the Audit Report on the Elementary Education fund account of the Tinnevely District Board for the year 1943-44.

PARA 3: Sanction of Government was obtained in their memo No. 59746-A-1-44, Edn. & P. H., dated 5-1-45 and a copy of the order was communicated to the District Inspector of L. F. accounts, Tinnevely in L. Dis. 33191/44 dated 14-1-45.

PARA 4: The annual objection statement is awaited.

PARA 5: (1) *Para 4 (b) of the Audit Report for 42-43.* The balance amount of Rs. 14 was recovered from R. Pichandikrishna Iyer as noted below. Rs. 6 was recovered in December. 44 and Rs. 8 in January, 45 in the pay bills. So the recovery is effected in full.

(2) *Para 8 of the Audit Report for 42-43. Abdul Kadir Sahib Kayatar* The teacher is not in service now. The amount of Rs. 11 objected to will be recovered when refunding the Provident Fund amount.

Alice Ratnambal The amount of Rs. 26-15-0 objected to was already short drawn in the pay bills as noted below and a reply was furnished to the District Inspector in November 44 on the further remarks received.

Pay bill of Board Girls School, Kayattar for January, 44	Rs. 5
do. do. February 44	Rs. 5
do. do. March 44	Rs. 5
do. do. April 44	Rs. 5
do. do. May 44	Rs. 5
do. Villiseri June 44	Rs. 1-15-0

(3) Para 11 of the Audit report for 1942-43. and Para 6 Records are kept ready and may be perused as early as possible.

PARA 7. Stamped acquittances are obtained in all cases where the gross pay including P. F. subscription exceeds Rs. 20/- The instructions are noted.

PARA 8. *Irregular grant of increments.*

(1) S. Arumuga Nainar — The amount of Rs. 42-9-0 was short drawn in the pay bill of Board Boys school, Peikulam as noted below:—

June, 44.	Rs. 12-9-0	paid in July, 44.
July, 44.	Rs. 5-0-0	" August, 44.
August, 44.	Rs. 5-0-0	" September, 44.
September, 44.	Rs. 5-0-0	" October, 44.
October, 44.	Rs. 5-0-0	" November, 44.
November, 44.	Rs. 5-0-0	" December, 44.
December, 44.	Rs. 5-0-0	" January 45.
	<u>42-9-0</u>	

(2) P. Venkatarama Iyengar — Against a sum of Rs. 50 3 0 due, a sum of Rs 45 - 3 - 0 has been short drawn in the pay bill of Board Muslim school, Campbellabad as noted below. The balance will be recovered in the pay bill for February 45.

June, 44.	Rs. 10-3-0
July 44 to January 45 } for 7 Months	Rs. 35-0-0
	<u>Rs. 45-3-0</u>

(3) G. Nambi Iyengar — The sum of Rs. 56-6-0 was recovered and credited as noted below:—

Pay bill of Board Muslim school, Puliangudi for May, 44	Rs. 10.
Do Do June 44	Rs. 10.

Recovered from Provident Fund and paid in C. B.

Vr. No. 641 of January 45

Rs. 36-6-0

56-6-0

(4) M. Shunmugam Pillai — A sum of Rs. 33—11—0 has been recovered from the teacher in the pay bill of Board Boys school, Ilandaikulam North as noted below:—

Supplemental bill for August 44	paid in December 44	Rs 6.
do.	September 44	Rs 6.
do.	October, 44	Rs 6.
do.	November, 44	Rs 6.
Pay bill for	December 44	Rs 6.
do.	January 45	Rs 3-11-0.
do.	February 45	Rs 3-11-0.
		<u>Rs 33-11-0.</u>

(5) S. Gopalsami Naidu - Against a sum of Rs. 40—15—0 noted as excess payment, the actual over payment is only Rs. 38—15—0 and against this a sum of Rs 30 has been recovered as noted below and the balance will be recovered in subsequent pay bills.

Pay bill of Board Boys School, Sankaralingapuram.		
For August, 44	Rs 5	
September, 44	Rs 5	
November, 44	Rs 10	
December, 44	Rs 5	
January, 45	Rs 5	
Total Rs 30		

PARA 9. *Irregular procedure in sanctioning increment certificates.* Increments to teachers are sanctioned only once in each year i.e. in July. Though increments are to be sanctioned as and when they accrue as per rule 24 of the F. R. this is not feasible due to the inadequacy of staff and also scarcity of forms required for the sanctioning of increment certificates during the present conditions of war. Hence the procedure is adopted.

PARA 10. It is the practice hitherto followed in drawing the pay for a full month on behalf of a teacher in the school where he is transferred for the days he worked in the previous school. Information regarding the period upto which the teacher worked in the previous school etc, is given to the school to which he is transferred from the school in which he was working and the records are filed in the respective schools.

PARA 11: The records were promised to be shown during audit. But during local audit, they were not called for and in subsequent further remarks issued, they were again required to be produced. On the presumption that they were available in as much they were not called for during local audit, it was replied on 8-6-43 and 13-9-43 and 22-12-43 that they may be perused. Lastly in August, 44 the papers were again called for and when traced, it was found that they were destroyed in record branch in June 43. and a reply to that effect was given. The sale amount of Re. 0-4-0 was remitted into the Huzur Treasury on 29-8-41 and the credit was also verified in audit.

PARA 12: *Audit Fees:* The sum of Rs. 2-5-0 was remitted into the Imperial Bank of India, Tinnevely to the credit of provincial funds on 25-1-45 in Chalan No. 300,

P. Muthuswamy Reddiar,
President.

Nealy am uille
For President.
28/1/45

Printed at the Sri Saraswathi Vilasam Press, Tirunelveli Junction-2-45-C. 35.

Proceedings of the District Board, Tinnevely, dated 22-2-45.
Resolution No. 64.
Read the Audit Report on the Elementary Education Fund Account of the Tinnevely District Board for the year 1943-44 together with the draft replies furnished for the same by the President.

(7-1-1253/45).

REPLIES APPROVED.

Tee/27.2.

(True extract).

P. MUTHUSWAMY REDDIAR,
President.

Nealy am uille
For President. *28/1/45*

LF: 475
21-4-45

Examiner's Office.

Subject:- Audit Report- Tinnevely District Board
1943-44-Elementary Education Fund-Replies.

Forwarded to the Secretary to Government, Edn., & P.H.
Department with copies of the President's replies and
the resolution of the District Board.

Para 4 of the audit report:- The annual objection
statement was despatched on the 3rd March 1945 and
was received back on 14-4-45 with replies.

Para 6 of the audit report:- Records still remained
to be produced in some cases.

Para 9 of the audit report:- The reply is not accept-
able. The increment certificate should be put up for
the orders of the President, District Board, soon after
the increments accrued either individually or at least
once in a month for the increments accrued in the pre-
vious month.

Manantho Anandam
Assistant Examiner of L.F. Accounts.

For President.

52/25

Audit Report - 1943-44
Elementary Edn. Fund -
Dr. Board Turnover
Recorded.

12
25. 4. 45
cf. 1776-A from the Examiner of Local
Fund Accounts dt. 4.7.5 of 21.4.45.
Gub. 705 Enq 25.1945
Recorded.

12/2

12/2

Enqd with encls
K.M.
3-5-45

2. Para 6 & 9 of the audit
report. An extract from the
remarks of the Examiner of Local Fund
Accounts is forwarded to the O.D.B.
for necessary action.

27.4.45

28.4.45
28.4.45

✓ The O.D.B. Turnover
✓ one Enq. (under 1776-A)
✓ the O.D.B. (under 1776-A)
✓ (2 replies)

Enc:

FROM

Sri Rao Sahib P. Muthusamy Reddier,
President, District Board,

To

The Secretary to Government of Madras,
Education and Public Health Department,
M A D R A S.

Sir,

Audit Report - 1943--44- Elementary Education Funds- Tinnevely District Board - Reply to review.

Ref:- G.O.No.Ms.705 Edn., dated 2--5--45.

I submit herewith my further replies to paragraphs 6 and 9 of the Audit Report in view of the Examiner's remarks.

Paragraph 6:- The records required have been got ready and will be produced to the District Inspector of L.F.Accounts, T during next local audit.

Paragraph 9:- The procedure suggested, has already been adopted.

Tsc/18.5. ✓

President.

Tinnevely District Board Office.
Dated. 18th May 1945.

revelly.

21 MAY 1945

SECRETARY TO GOVERNMENT

nt,

22756.

W/2/5
22750 A1
26.5.45
W/2/5

Examination of 4 days

Communicated to the Engh 24.

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W/2/5
21.5.45

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25.5.45

May be filed with foot
70525, 9 2.5.45 cpl issue.

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The En 2.7.45 ✓
per pd
K.M.
29.5.45

W/2/5
21/5/45
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