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Seott. II-27-37,004-13-11-45.

Edn. & P.H.

(1946) Department.

No. SERIES.

(14)

G.O. No. 1396 Edn.

Dated 19-7-46

[Despatch Abstract.]

Audit Report-1944-45-Elementary Education Fund-District Board,  
Muzaffargarh.

## Back Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

## Further Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

L. F. No. 2650

Examiner's Office.

7-116



With Report- Madras District Board- Elementary  
Education Funds- 1944-45- Replies.

8 - JUL 1942  
Forwarded to the Secretary to Government, Education and  
the President with the replies of the President and  
the resolution.

paras. 4, 8, 9, 10 and 13:- Orders of Government are awaited.

36075

Para 5:- The objection is pending from 1942-43 and the action taken would appear to be inadequate. Delay would only render a settlement of the differences more difficult.

Assistant Examiner of L. F. Accounts.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF  
THE MADIRA DISTRICT BOARD FOR THE YEAR 1944 - 1945.

28 MAR 1946

Name of auditor:- Sri D. Rajendran, District Inspector of  
Local Fund Accounts.Time taken for audit:- From 15th November 1945 to  
17th December 1945.

The Office of President was held by Sri P.A. Sounderapandia from the 1st April 1944 to the 3rd February 1945 and from 21st February 1945 to the 31st March 1945 and by Sri P. Nallagani Ambalam B.A., B.L. Member and President Delegate under section 23(3) of the Local Boards Act 1920 as amended from the 4th to the 20th February 1945.

1-13-16 info 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. A single cash book was maintained for both the General and Elementary Education Fund during the year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1945 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. The more important irregularities are noted below. Irregularities of a minor nature are detailed in the annual objection statement which should be read as part of this report.

## 4. PENDING ITEMS OF PREVIOUS YEARS.

2 of 620 620 30 1-13-16 info Paragraph 7 of the audit report for 1943-44. Payment of compensatory allowance.

reply on page 19 info In their order No. Ms. 647, Edn. & P.H., dated 25th April 1945 Government approved as a special case the grant of special pay to the teachers in the schools at five village under rules 11 and 12 of the Manual of Special Pay and Allowances and allowances to the teachers in 5 other schools in accordance with rule 16 ibid. The certificate prescribed under rule 11 that the

Teachers are not natives or domiciled in the school locality was not furnished in the pay bills. The certificates and other particulars called for specially to check the correctness of the allowances paid in 1943-44 and 1944-45 are still awaited.

(b) It was seen from the Service Registers that the following teachers are natives or domiciled in ~~xxxxx~~ their localities where the schools in which they are working are located, all the same they were paid special pay under rule 12 of the Special Pay and Allowances.

| Name of the teacher.                      | Payment made in |    |          |    |   |   |
|-------------------------------------------|-----------------|----|----------|----|---|---|
|                                           | 1943-44         |    | 1944-45. |    |   |   |
| Sri S. Natarajan in Thandikudi School     | 45              | 0  | 0        | 54 | 0 | 0 |
| P. Subramania Munnady in Uralpatti School | 51              | 14 | 0        | 47 | 1 | 0 |
| A. Perumal in Uralpatti School            | 54              | 8  | 0        | 54 | 0 | 0 |
| D. Rajamoni in Uralpatti Girls School     | 54              | 8  | 0        | 44 | 6 | 0 |
| M. Jacobb in Uralpatti School             | 54              | 3  | 0        | 45 | 0 | 0 |

The above payments are inadmissible and would need to be recovered and also similar payments in 1945-46 if any.

(c) Reference is invited to the statement furnished in the Reference No. 1-6993/45 dated 27th April 1945 of the President, District Board in reply to the letter L.F. No. 606 dated 5th July 1945 of the District Inspector of Local Fund Accounts, Madura. Payments made in 1943-44 and 1944-45 in excess of the rates admissible under G.O. No. Ms. 647 E & P.H., dated 25th April 1945, would also need to be recovered without further delay.

5. Paragraph 11 of the audit report for 1943-44 Verification Tools and Plant Registers.

Out of 640 schools, the verification in only 53 schools was done and the verification certificates recorded in the registers though the defect was pointed out in paragraph 9 of the audit report for 1942-43. The verification of the stock in the remaining schools should be expedited and the discrepancies reconciled.

(b) The closing balances were not struck in the registers where certificate of verification has been recorded. Articles written off in 1936 were not excluded from the book balances though they were included in the returns received from the Head Masters closing balances may be struck and carried forward to new stock

books

books in revised forms.

6. EXCESS EXPENDITURE OVER BUDGET ALLOTMENT SANCTION NOT OBTAINED.

The expenditure under the following heads of Account exceeded the budget allotment to the extent noted against each.

| Heads of Account.                                              | Budget.<br>Rs. | Actual.<br>Rs. | Excess.<br>Rs. |
|----------------------------------------------------------------|----------------|----------------|----------------|
| 1 Salaries - Masters                                           | 630060/-       | 655291/ 5/-    |                |
| Contribution to Provident Fund                                 | 25000/-        | 25300/-        |                |
| Travelling allowance.                                          | 2500/-         | 2696/ 5/-      |                |
| Total Staff.                                                   | 668860/-       | 694210/ 8/-    |                |
| 2. House Rent                                                  | 20000/-        | 21026/ 14/-    |                |
| Other items                                                    | 16000/-        | 18410/ 6/2     |                |
| Total <del>Expenditure</del> <sup>ordinary contingencies</sup> | 36100/-        | 39826/ 8/2     |                |
| Total expenditure ordinary                                     | 712760/-       | 739801/ 10/2   |                |

The sanction of Government was <sup>not</sup> pointed out for the expenditure in excess over the total budget allotment under 'ordinary' sanctioned in G.O. No. 717 Edn., dated 9th May 1944.

7. PAYMENT OF COMPENSATORY ALLOWANCE WANT OF AUTHORITY.

An elementary school was opened at Kilakkuchettipatti on 24th August 1944 in the Kodaikanal Taluk and the teacher of that school was being paid a compensatory allowance at Rs. 4/8/- per mensem. As the locality is not included in the lists of unhealthy or expensive localities in the Manual of Special Pay and Allowance or in G.O. No. 647 Edn., dated 25th April 1945 the payment of Rs. 31-8-0 as the allowance for the year would need to be recovered in the absence of special sanction of Government extending the concession to this place.

8. GOVERNMENT GRANT FOR DEARNESS ALLOWANCES IRREGULAR DRAWAL PENDING REFUND TO GOVERNMENT.

A sum of Rs. 53775/- was sanctioned in G.O. No. 1321 Edn., dated 11th September 1944, but a sum of Rs. 59750/- was actually drawn during the year. The excess drawal of Rs. 5976/- was due to wrong adjustment of the monthly instalment of March 1945 twice over the Excess drawal was not refunded to Government till the close of audit. Government have stated in their order No. Ms. 343 Edn., dated 8th March 1945 that the principle in sanctioning the subsidies of Dearness allowance to their employees was

to limit the subsidy to the extent to which the local body concerned was unable to meet the expenditure involved from its own source. As the Elementary Education Fund closed with a surplus balance of Rs.13112/6/- on 31st March '45 including the excess credit of Rs.5975/- referred above, the entire surplus balance of Rs.13112-6-0 would need re-fund to Government. If the above Rs. ~~5975/-~~ had been already adjusted the balance of Rs.7137-6-0 may be now re-funded.

9. CONTRIBUTION FROM GENERAL FUNDS SHORT RECOVERY.

In G.O.No.Ms.717 Edn., dated 9th May 1944 a sum of Rs. 110640/- was fixed as contributions from the General Funds but a sum of only Rs.110526/1/- was contributed in the year for general purposes and also another sum of Rs.1055/12/- towards prevocational training expenditure. The balance of Rs.113/5/- to make the general contribution to Rs.110640/- would need recovery from the General Funds and adjusted to the Elementary Education Fund. This amount would need to be finally credited to Provincial Funds with reference to paragraph 8 above as part of the closing balance.

10. PROVIDENT FUND CONTRIBUTION EXCESS PAYMENT PENDING RECOVERY FROM THE GENERAL FUNDS.

A lump sum of Rs.25000/- was transferred from the Elementary Education Fund to the General Funds towards the Provident Fund contribution on behalf of the Elementary Education staff in transfer entry Vr.129/3-45 but the correct amount due worked out to only Rs.23172/-. The balance of Rs.1828/- remained to be recovered from the general fund. This amount also would need refund to Provincial Funds - Vide Paragraph 8 above - as part of the closing balance.

11. GOVERNMENT GRANT PREVOCATION SUBJECTS EXCESS DRAWAL PENDING REFUND

Prevocation subjects were being taught in 30 schools. part time instructors were entertained in 27 schools and full time instructors were entertained in 3 schools. The rates of subsidy sanctioned were Rs.120/- a year for a full time instructor.

and Rs.50/- for a part time instructors as per G.O.No.2115 Edn., and P.H., dated 4th November 1940- The part time instructors were paid at Rs.10/- per mensem for 10 months only in a year. On a reference C-4-6766/43 dated 13th August 1943 from the President, District Board Madura, the ~~Dist~~ Director of Public Instruction in his proceedings Dis.No.3266/43 dated 30th August 1943 permitted the Board to raise the salary of part time instructors from Rs.10/- to 15/- per mensem on condition that the extra cost should be met from the general funds. The total charges towards the leave salary of the part time instructors were Rs.3167/4/- for the year and a sum of Rs.1055/12/- being the 1/3 share was recovered from the general funds on T.vr.159-3-45. Against the 1/3 grant of Rs.1055/12/-(being the 1/3 share was recovered from the general funds) on part time instructors and Rs.360/- for the full 3 time instructors ~~and Rs.1560/-~~ or Rs.1415/12/- due from Government, the full grant of Rs.1560/- sanctioned in G.O.No.674 Edn., dated 1st May 1944 was drawn.

The excess drawal of Rs.144-14-0 would need refund to Government. *if however the entire claim balance is refunded to Government as requested in Memorandum this refund would not arise*  
12. VOUCHERS PENDING PRODUCTION FOR AUDIT.

two  
The following/vouchers were not produced for audit

during the check of vouchers with the Posting Register. They should be produced for audit without further delay. The necessary records of them not being duly passed in audit may also be produced. (i) Vr 3654/11-44 for Rs.34/- gratuity to Sri T. N. Satyamurthi Ayya. (11) Vr.97/3-45 (transfer entry Vr.) for Rs.36/- Rent for a chatram building used as school.

13. TRAVELLING ALLOWANCE - IRREGULAR PAYMENT.

*do*  
Sri Vijayagiri Velayudhan, teacher was on leave on half pay from the 13th November 1944 to the 5th December 1944 on continuation of leave on average pay from the 8th ~~August~~ August 1944. On the expiry of the leave, he was transferred from the Ayakkudi School to the Markanpatty school and a sum of Rs.14/11/- being his transfer travelling allowance ~~was drawn~~ was drawn on Vr.5172/3-45 and paid to him. The payment of the transfer

8  
-6-  
travelling allowance in this case is inadmissible under Rule 74 of the Madras Travelling allowance rules. The amount needs scrutiny and refund to Provincial Funds - vide paragraph 8 above.

14. ARTICLES LOST BY THEFT PAPERS NOT PRODUCED REPORT NOT MADE.

Certain articles of the boys's school at Vadugupatty valued at Rs.12/- were stated to have been stolen away. The connected papers were not produced.

The loss by theft was not reported to Examiner of Local Fund Accounts, Madras as required by rule 25(1) of the rules relating to Receipts and Expenditure.

15. DISBURSEMENT OF PAY ACQUITTANCES NOT PRODUCED.

In 4 cases aggregating Rs.62/2/- detailed in item No. 18 of the Annual Objection Statement the acquittances of the teachers were not produced for audit. Under Rule 188 of the Local Boards Manual pay for succeeding month should ~~be~~ not have been drawn unless acquittances for the previous month's had been received. The acquittances should be arranged to be produced.

16. ACQUITTANCES IRREGULARITIES.

The following are instances where acquittances of the teachers were obtained far in advance of the date on which pay was either remitted or disbursed to them. The procedure of taking acquittances in advance is objectionable.

(1) Ambasamudram Boys's School - Sri S.Srinivasan Teacher.

His pay of Rs.16/7/- for October 1944 was sent by Money Order on 27th November 1944 and actually disbursed to him only on 1st December 1944 <sup>while</sup> ~~which~~ his acquittance is dated 18th October 1944.

(11) Ganguvarpathi Girls' School - The pay of Rs.65/12/- for October 1944 was sent to the Head Master by Money order on 17th November 1944 but the teachers' acquittances are dated 18th October 1944.

17. GRANT OF LEAVE IRREGULARITIES.

Leave on loss of pay for more than two months at a time was granted to Officiating teacher. Instances are cited ~~shown~~ below. Such leave should not be granted for more than two months at a time, to officiating servants under Rule 23(ii) of the Madras Leave Rules. It has to be noted that taking such leave will be a termination ~~of~~ of duty forfeiting all the previous service.

1) Karunanethi in Ammayanaickannur School From 22-2-1943 to 25-4-1943 and From 2-6-1943 to 10-9-43.

2) S.Ramalingam in Errapatty School From 5-1-1944 to 23-3-44.

18. TEACHERS TRANSFERRED FROM OTHER DISTRICT BOARDS PROVIDENT FUND AMOUNTS PENDING TRANSFER.

J.Pushpan and R.Dvamani were transferred to this Board as teachers from Tinnevely and Nilgiris District Boards, respectively with the approval of the Director of Public Instructions. The provident Fund amounts standing to their credits in these District Boards were pending transfer to this Board.

19. LEASES AGREEMENTS NOT TAKEN.

Agreements were not taken in respect of the following leases. The lease amounts were however collected in full and kept in deposit.

(i) Lease of right to enjoy the usufructs in the compound of Mammaddimangalam school for 3 years from 1st April 1944 to 31st March 1947 for Rs.70 plus Rs.15/- or Rs 85/-.

(ii) Lease of right to occupy the school building at Tiruvadagam for 3 years from 15th February 1945 to 14th February 1948 for Rs.60/-.

(b) The sales in the above two cases were not approved by the Board.

(c) All leases and sales were not generally placed before the Board and its approval obtained. The omission may be avoided.

20. PERSONNEL SERVING IN MILITARY DEPARTMENT PROVIDENT FUND AMOUNTS PENDING RECOVERY,

Provident fund contribution and bonus remained to be recovered from the subscribers and Government respectively in respect of the following District Board teachers serving in the Military Department. Early action in the matter is called for.

| P.F. No. | Name                 |
|----------|----------------------|
| 1560     | Sri N. Raman         |
| 1951     | S. Venkateswaran     |
| 1137     | S. Venguswami Iyer   |
| 2356     | V. J. Baskaran       |
| 2350     | A. Arasan Chetty     |
| 2329     | S. Edward Sameul     |
| 2315     | A. V. Sampathgiri    |
| 2270     | S. S. Anukulan.      |
| 2623     | M. Mohammad Ibrahim. |

21. SERVICE BOOKS DEFECTS.

In several cases the leave accounts were not worked out. 7 instances are noted in item 20 of the Annual Objection Statement.

(ii) In several cases, the service registers were not produced for verification in audit 109 instances are detailed in item 5, 6, 19, 79, 80, 83 to 91 of the Annual Objection

Statement.

(iii) In a very large No. of cases, the months and the year in which the teacher was born, were <sup>alone noted</sup> not in his service register and ~~the~~ not the date of his birth. 32 instances in Madurai Taluk alone were noticed. Vide item 6(c) of the Annual Objection Statement.

(iv) The certificate of completion of probation satisfactorily was not recorded in the service books in many. in some cases the teachers have completed more than 3 years service and in some cases the teachers have already been confirmed.

22. The result of audit may be considered as fairly satisfactory.

23. The gross receipts and charges for the year were Rs. 223197-1-8 and 745896-14-3 respectively.

24. ONE HUNDRED AND FORTY NINE items of objections involving

Rs. 54079-9-3 were pending settlement as detailed below.

| Year    | No. of items | Rs. | Amount    |
|---------|--------------|-----|-----------|
| 1942-43 | 3            |     |           |
| 1943-44 | 11           |     | 3185 4 0  |
| 1944-45 | 136          |     | 50894 5 3 |
| Total   | 149          | Rs. | 54079 9 3 |

P. V. ANANTHANARAYANA AYYAR,  
Assistant Examiner of Local Fund Accounts,  
Southern Circle, TRICHINOPOLY.

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

Knar/21.3

/TRUE COPY/

G. R. Thotha aon.

SUPERINTENDENT,  
Office of the Examiner of Local Fund  
Accounts, Kilpauk P.O., M A D R A S.

263.

Annual Account of the receipts and charges of the Elementary Education  
Fund of the Madura District Board for the year

1944-45

| Heads                                                             | Actuals 1944-45 | Total | Final Budget Appropriation. |
|-------------------------------------------------------------------|-----------------|-------|-----------------------------|
| Opening Balance                                                   | 35 812 3 -      |       | 18390                       |
| Receipts-Ordinary.                                                |                 |       |                             |
| 1. Education tax                                                  | 2,69,456 6 -    |       | 2,67,000                    |
| 2. Fees and penalties under the Elementary Education Act.         |                 |       |                             |
| 3. Increment from investment                                      |                 |       |                             |
| 4. School fees.                                                   |                 |       |                             |
| 5. Endowments.                                                    |                 |       |                             |
| 6. Contributions.                                                 |                 |       |                             |
| 7. Other receipts.                                                | 2351 5 -        |       | 1500                        |
| 8. Government grant:-                                             |                 |       |                             |
| (i) Under section 37 of the Elementary Education Act.             | 96106 .         |       | 97510                       |
| (ii) Under Proviso to section 37 of the Elementary Education Act. | 2,22,561 - -    |       | 2,22,760                    |
| Act. grant towards D.A.                                           | 16370 - -       |       | 2250                        |
| Deduct refunds.                                                   |                 |       |                             |
| 9. Contribution from the General Account.                         |                 |       |                             |
| (a) For payment of temporary allowance of Rs.4/-                  |                 |       |                             |
| (b) For other purposes.                                           | 1,11,582 - -    |       | 1,10,640                    |
| 10. Investments realised.                                         |                 |       | 2200                        |
| 11. Advances recovered.                                           | 2769 15 8       |       |                             |
| Deduct-refunds                                                    |                 |       |                             |
| Deduct - Amount transferred to capital                            | 4195 4 6        |       | 9490                        |
|                                                                   | 7,17,001 13 2   |       | 6,94,370                    |

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| Heads.                                           | Actuals 1944-45 |     |     | Total    |     |     | Final Budget Appropriation. |     |        |
|--------------------------------------------------|-----------------|-----|-----|----------|-----|-----|-----------------------------|-----|--------|
|                                                  | Rs.             | as. | ps. | Rs.      | as. | ps. | Rs.                         | as. | ps.    |
| Receipts-Capital                                 |                 |     |     |          |     |     |                             |     |        |
| 1. Government Grants.                            |                 |     |     |          |     |     |                             |     | 1510   |
| 2. Endowments and contributions                  |                 |     |     |          |     |     |                             |     |        |
| 3. Sale proceeds of school buildings and books.  | 2000            | -   | -   |          |     |     |                             |     |        |
| 4. Contribution from General Account - Ordinary. |                 |     |     |          |     |     |                             |     |        |
| 5. Investments realized.                         |                 |     |     |          |     |     |                             |     |        |
| Add - Amount transferred from ordinary.          | 4195            | 4   | 6   |          |     |     |                             |     | 9490.  |
|                                                  | 6195            | 4   | 6   | 6,195    | 4   | 6   |                             |     | 11000  |
| Total Ordinary and Capital                       | 7,23,197        | 1   | 8   | 7,23,197 | 1   | 8   |                             |     | 705370 |
| Grand total including opening balance            | 7,59,009        | 4   | 8   | 7,59,009 | 4   | 8   |                             |     | 723760 |

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| Heads                                  | Actuals 1944-45 |     |   | Total |  |  | Final Budget Appropriation. |  |           |
|----------------------------------------|-----------------|-----|---|-------|--|--|-----------------------------|--|-----------|
|                                        |                 |     |   |       |  |  |                             |  |           |
| Expenditure-Ordinary                   |                 |     |   |       |  |  |                             |  |           |
| 1. Staff: De Board Educational Officer | 2100            | -   | - |       |  |  |                             |  | 2900      |
| Salaries and allowances                | 562             | 8   | - |       |  |  |                             |  |           |
| Masters                                | 192             | -   | - |       |  |  |                             |  |           |
|                                        | 55              | 2   | - |       |  |  |                             |  |           |
| Clerks and Servants.                   | 6,51,095        | 14  | - |       |  |  |                             |  | 6,30,060  |
| Education Tax-Collection charges.      | 8013            | 4   | - |       |  |  |                             |  | 8400      |
| Contribution to Provident Fund         | 25300           | -   | - |       |  |  |                             |  | 25000     |
| Travelling allowances                  | 2696            | 5   | - |       |  |  |                             |  | 2500      |
| Stipend of teachers sent for training. |                 |     |   |       |  |  |                             |  |           |
| 2. Contingencies and equipment         |                 |     |   |       |  |  |                             |  |           |
| Contingencies                          |                 |     |   |       |  |  |                             |  |           |
| House Rent                             | 21026           | 14  | - |       |  |  |                             |  | 20000     |
| Other items                            | 18410           | 6   | 2 |       |  |  |                             |  | 16000     |
| Equipment:-                            |                 |     |   |       |  |  |                             |  |           |
| Furniture and apparatus                | 205             | 12  | - |       |  |  |                             |  | 300.      |
| Library books and maps                 | 181             | 8   | - |       |  |  |                             |  | 400       |
| Other items                            |                 |     |   |       |  |  |                             |  |           |
| 3. Prizes and Scholarships             |                 |     |   |       |  |  |                             |  |           |
| 4. Repairs to buildings.               | 2512            | 3   | - |       |  |  |                             |  | 5000      |
| 5. Contribution to Panchayats.         |                 |     |   |       |  |  |                             |  |           |
| 6. Interest on and repayment of debt.  |                 |     |   |       |  |  |                             |  |           |
| 7. Manual Training.                    | 4195            | 7   | - |       |  |  |                             |  |           |
| 8. Advances recoverable.               | 3154            | 7   | - |       |  |  |                             |  | 2200.     |
| Total                                  | 739701          | 102 |   |       |  |  |                             |  | 7,12,760. |

(R) The budget allotment for this has been included in Rs 6,30,060/- for masters.

| Heads                                  | Actuals 1944-45 | Total        | Final Budget Appropriation |
|----------------------------------------|-----------------|--------------|----------------------------|
| Expenditure-Capital                    |                 |              |                            |
| 1. Lands+buildings.                    | 3937 1 -        |              | 5000.                      |
| 2. Equipment:-                         |                 |              |                            |
| (1) Furniture and apparatus.           | 161 1 -         |              | 1500                       |
| (2) Library books and maps             |                 |              | 2000.                      |
| 4 other items                          |                 |              |                            |
| (3) (Manual Training)                  | 2097 26         |              | 2500.                      |
| (4) other items.                       |                 |              |                            |
| Total                                  | 6195 46         | 6195 46      | 11,000                     |
| Total Expenditure-Ordinary and Capital | 7,45896 148     | 7,45,896 148 | 7,23,760                   |
| Total-Closing balance                  | 13112 6 -       | 13,112 6 -   | -                          |
| Grand total including closing balance  | 759009 48       | 759009 48    | 7,23,760                   |

Madura.

M. Jayaram

District Inspector  
of Local Fund Accounts.

Proceedings of the Madura District Board, Madura.  
No.152. Dated 29-5-46.

Audit report of the Elementary Education Fund Account  
of the Madura District Board, for the year 1944-45 with replies.

Note:-- The Report and the replies have been placed on the  
table,

Resolution:-- Approved.

/True Extract/

(Sd) W.P.A.Soundrapandian,  
President.

(Sd) C.Vedachalam,  
3-6-46.  
Secretary.

/True Copy/

(True copy)

M. Jayaram

Dt. District  
21/6

18

11

DRAFT REPLIES TO THE AUDIT REPORT FOR 1944-45  
OF THE ELEMENTARY EDUCATION FUND ACCOUNT OF THE MADURA DISTRICT BOARD.

Paragraph 4 :-

Government have been addressed in the matter in this office Ref. C.1. 6993/45 dated 30-3-46 and a copy thereof sent to the Examiner and District Inspector of Local Fund Accounts, Madura.

Paragraph 5:-

Verification certificates have been recorded in the case of 35 schools more. The work is in progress and it will be completed as expeditiously as possible.

Paragraph 6:-

The expenditure in excess of the budget allotment has been sanctioned in Government Memorandum No. 4892 - B.2 46-1 Education dated 25-2-46.

Paragraph 7:-

A copy of G.O. No. Ms. 488 Education dated 6-3-46 according sanction for the payment of the compensatory allowance with effect from 24-8-44 at the rate of Rs. 4-8-0 per mensem has been communicated to the District Inspector of Local Fund Accounts in District Board's Ref. C.1. 5434/45 dated 12-3-46.

Paragraph 8:-

The excess subsidy of Rs. 5,975/- credited to the board in March 1945 has since been refunded to Government. Government have been requested to waive recovery of the surplus balance of Rs. 7,137-6-0 and a copy of the reference is enclosed.

Paragraph 9:-

The balance of contribution of Rs. 113-5-0 due from General Funds has been adjusted to Elementary

Order issued in  
Memo No.

18347 B<sub>2</sub>-2

15.6.46

35-880 No. 647 Edn  
(b) 25.6.46

Page 53 of  
80 No. 717 Edn  
(E) 9.5.44

CNO. 29433

Referred to  
Examiner  
on 11/6/46

(over)

Handwritten signature/initials

20  
Education Account in Transfer Entry Voucher No. 138/  
3-46. Government have been requested to waive  
recovery of this amount.

Paragraph 10:-

The excess amount of provident fund contribution of Rs. 1,828/- paid to General funds on behalf of the Elementary Education staff has been readjusted to the credit of Elementary Education Fund Account on 16-5-46 in T.E.R. No. 8 dated 16-5-46. Government have been requested not to ask for refund of this amount to Provincial funds.

Paragraph 11:-

Rs. 144-4-0 has <sup>since</sup> been refunded to Government in chalan No. dated of the Madura Treasury.

Paragraph 12:-

The vouchers and the records referred to will be searched for and produced during local audit.

Paragraph 13:-

The inadmissible travelling allowance of Rs. 14-11-0 has been recovered from the pay of the teacher for March 1946 paid in April 1946. As regards its refund Government have been addressed.

Paragraph 14:-

The connected file L.Dis. 12502/43 dated 5-12-44 will be produced during local audit. A sum of Rs. 12/- being the approximate value of the articles was recovered from the person responsible. A report has since been made to the Examiner of Local Fund Accounts.

Paragraph 15:-

The instructions given in Rule 123 of the Local Board Manual are being strictly followed. A periodical

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register is being maintained to check the receipt of the acquittances for the payments made in the previous month. In the four cases reported the payments were on supplemental claims and acquittances have been received in three cases and they were mislaid. Two of them amounting to Rs. 46-12-0 have been traced and will be produced during local audit. The acquittance for 3-15-0 will be traced and produced. As regards fourth item for Re. 0-14-0 the postal authorities have been addressed, the total amount works out to Rs. 51-9-0 and not Rs. 62-2-0 as shown in the Audit Objection Statement.

Paragraph 16:-

Noted for future guidance.

Paragraph 17:-

Orders passed confirming the teachers in question have been revoked.

Paragraph 18:-

The Provident fund accounts of J. Pushpan and R. Dhanamani have been transferred from the Tinnevely and Nilgris District Boards respectively.

Paragraph 19:-

- (a) Agreements will be obtained and produced
- (b) The lease has been approved in District Board Resolution No. dated 29-5-1946.
- (ii) The lease has been approved in District Board Resolution No. 4<sup>2</sup> dated 2-2-1946.
- (c) The omission will be avoided in future.

Paragraph 20:-

Provident fund subscribers Nos. 1560, 1951, 1137, 2356, 2250, 2329, 2315, 2623 and 2270 have not remitted any subscription to Provident fund during 1944-45. Hence the recovery of contribution from Government does not

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arise. Besides their address in the Military Service are not known, hence no action could be taken.

Paragraph 21:-

The Service registers noted in item 20 of the Audit Objection Statement will be shown with the leave accounts worked out.

(ii) The service registers referred will be produced during local audit.

(iii) The service registers referred to were ~~newly~~ mostly opened at the time when the elementary schools were under the management of defunct taluk boards. The omission might be due to want of particulars in the T.S.L.C. books of the teachers. The instructions laid down in rule 6 of the rules relating to the maintenance of service registers are being followed while preparing the list of teachers to retire every year.

(iv) The certificate of completion of probation satisfactorily will be recorded in future.

Paragraph 24:-

1942-43:- One item has been settled. The other will be settled early.

1943-44:- Three items have been settled. The remaining 8 items will be settled early.

1944-45:- 38 items have been settled. The remaining 98 items will be settled early.

*W. Srinivasan*  
President, District Board,  
Madura.

*B. N. S.*  
N.N. 29-5-46.

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Edn and P.H. Dept  
C.I.

Audit Report - 1944-5 - Elementary Edn  
Fund. It Board, Madura - Recorded.

From the Examiner of A.F.A. of  
No: 2650 of 5-7-46.

Order 1396 (Edn) dt. 19.7.46.  
M.B.

Recorded

2 Para 4 of the audit report

Orders have been issued in Govt  
Memo No: 18347 B<sub>2</sub>-2 Edn dt 15.6.46.

3 Paras 8, 9, 10 and 13

The attention of the Examiner  
is invited to Govt. Endt No: 29433C, -1 Edn dt  
11.6.46.

Plcf  
(Sent for remarks)

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P/P

3 Para. 5 of the report

A copy of the further remarks  
of the Examiner of FA is commd: to  
the P. D. B. Madras. The matter should  
not be delayed any further.

h/cf

16/7/46.

16/7/46

Copy with  
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neg

✓ The P.D.B. Madras  
with estimate  
of Examiner  
✓ to D.P.C. with  
copy of  
the report  
✓ Examiner  
D.F.A.

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