

Chyey
3
11.0.11

Form II-21-37,000-12-11-45

Education & P.H.

(1946) Department.

Ms.

SERIES.

G.O. No. 1813 Edn.

Dated 20th Septr. 1946.

[Despatch Abstract.]

Audit Report - 1944-45 - Ele. Edn. Fund - Dist. Bd., Tinnevely -
Recorded.

Back Papers.

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

Farther Papers.

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

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TINNEVELLI DISTRICT BOARD FOR THE YEAR 1944-45.

Name of Auditor : Sri K. S. Ramasamy Ayyar,
District Inspector of Local Fund Accounts

Time taken for Audit: 21st August 1945 to
31st October 1945.

The Office of President was held by Sri Rao Bahadur
P. Muthusamy Reddiar during the year.

2. The receipts and payments during the year are shown in
the abstract of account appended, together with the opening and
closing balances. The opening balance is shown as 29744-14-4
against the last years closing balance of 29049-0-8 and the
difference of Rs. 695-13-8 is due to the advances pending adjust-
ment on 31st March 1944 but included as charge in 1943-44.

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 balances of the
various funds as per the abstract attached to the final account
for March 1945. And is in agreement with the Treasury and
Bank Pass Books after allowing for outstanding cheques and
unremitted revenue in hand at the close of the year.

3. Expenditure in Excess of Budget Provision

The total expenditure under both ordinary and capital
exceeded the provision in the Budget sanctioned in G.O. No. Ms.
164 Sdn., dated 4th February 1944 as shown below :-

Total expenditure	Budget Provision.	Actuals.
Ordinary.	Rs. 4,98,000	Rs. 5,31,937-6-11
Capital.	3,700	9,007-6-0

The sanction of Government was not obtained for the
excess expenditure.

4. The Elementary Education Fund account closed with a deficit of Rs. 92,661-15-10. This was due to the fact that against an estimated income of Rs. 2,15,200 under Education Tax a sum of only 99,530-4-0 was realised and credited to the funds.

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

6. PENDING OBJECTIONS OF PREVIOUS REPORTS.
Para 6 of the Audit Report for 1943-44.

(1) The paper manufacturing account of Karivalamvandanallur School still remained to be produced.

(2) Para 7 of the audit report for 1943-44. Stamped acknowledgments remained yet to be furnished in respect of the following cases:-

- (1) A. David Goamthinayagam Pay for December 1943. Rs. 23/-
- (2) Harihar Ayyar. Pay for November and December 1943. Rs. 22/-
- (3) Chelliah Davis. Pay for November 1943. Rs. 24/-

7. EDUCATION CESS BALANCE TO BE ADJUSTED.

A sum of Rs. 5990/- remained yet to be adjusted to the credit of Elementary Education account with reference to the final adjustment of the land and education cess. intimated by the collector as detailed below :-

Year.	Amount of education cess due as per collector's final figures.	Amount adjusted.	Difference.
1352	1,05,199-	94,855	10,344-
1353	96,731	1,01,085	5,948-
	Rs. 2,01,930	1,95,940	5,990/-

8. COLLECTOR'S INTIMATION OF FINAL CESS FIGURES NOT RECEIVED.

The final cess relating to fasli 1354 has not yet been received from the collector of Tinnevely. The sum of Rs. 99,530-4-0 in the progressive figures under education tax exceeding a sum of Rs. 92,661-15-10 and therefore subject to revision

on receipt of final figures from the collector. on G.O. 164 ddn. 4th February 1944

the rate of education cess was raised from 5 pias to 12 pias in the ~~xxxxxx~~ rupees of land revenue from 1st July 44 (Fasli 1354) and the collector was requested to see that the additional income due from Education Tax for 9 months in 1944-45 was adjusted to the credit of the District Board in the year itself against the ~~xxxxxx~~ ^{estimated} in come of Rs. 215200 only Rs. 98007 was actually credited. This would need to be explained. If the estimated receipts had been correctly credited the account would have closed with a surplus and this would affect the question of the District Boards eligibility for the dearness allowance grant. In G.O. 368 Education, 12th March 1945 a sum of Rs. 5040 only was ordered to be refunded out of the dearness allowance grant of Rs. 40538/- sanctioned in G.O. 1321 Education dated 11th September 1944 on the ground that the Elementary Education Fund was expected to close with a balance of only Rs. 5040. After this refund, the Board has still retained a sum of Rs. 35498/- . This would also need to be refunded when it is known that an amount in excess of this figures was due to be credited on account of the months by instalments of education tax realisations but wrongly withheld.

9. CANCELLED.

10. PAPER ACCOUNT OF KARIVALAMVANDANALLUR- NOT PRODUCED.

Paper making was introduced in the School at Karivalamvandanallur. The manufacturing account and connected records pertaining to the sale of paper were not produced for audit. In spite of the omission having been pointed out in previous reports vide para 6(1) supra.

11. TOOLS AND PLANT REGISTER DEFECTS.

Tools and plant registers were not written afresh for 1944-45. The purchases made during the year and the articles written off were noted only in the registers relating to 1943-44. The verification lists of Headmasters received in the District Board Office were not checked with the Registers in the Office.

12. ACQUITTANCES WANTING. On a last check of the acquittances it was noticed, that acquittances were wanting in 8 cases amounting to Rs.197-10-0 as detailed in item 13 of the Annual Objection Statement for 1944-45.

13. Acquittances not stamped. In several cases, as detailed in item 1 of the annual objection statement for 1944-45 acquittances furnished were not duly stamped, even though the gross pay drawn exceeded Rs.20/- in spite of the defect having been pointed out in para 7 of audit report for 1943-44.

14. APPROVAL OF THE DISTRICT EDUCATIONAL OFFICER WAS NOT OBTAINED.

Seven books for Poultry Farming to the value of Rs.23/- were purchased and paid for on voucher 109 of March 1945. The authority for the purchase may be pointed out and it may be stated whether the books are approved by the Text book committee.

15. Maintenance of Establishment-Audit Registers Defects.

The establishment audit registers were not properly maintained and posted. All orders sanctioning the posts transfers etc., were not correctly noted. The number of sanctioned posts and the scales of pay were not noted in the fly leaf. The sanctioned scales were not attested by the Secretary or by any other responsible officer. Postings were omitted to be made in many cases and the omissions had to be supplied in audit.

16. Arrear claims sanction of the Director of Public Instruction

wanting. Sanction of the Director of Public Instruction was not obtained as required by the rules in G.O.2834 L.A., 16, x: 41 read with G.O.No.936 Edn., dated 10th July 1943 in respect of the following arrear claims of teachers.

Voucher number.	Name.	Amount.
310/12-44.	S.James, Michael arrear increment from June 1943 to August 1944.	Rs. 13-5-0

Vr. 172/12-44.	Arunachala Mudaliar arrear increment from 1-9-43 to 30-6-44.	Rs.8-15-0
----------------	--	-----------

336/12-44.	Jabath Phai arrear increment from 19-9-43 to 31-10-44	26-15-0
------------	---	---------

165/12-44.	W. Mathern Tenpathai arrear increment from 11-9-1943 to 31-6-44.	12-4-0
------------	--	--------

647/3-45.	Sonam Gnana Gani Gorkadu arrear increment of pay from 8-7-1943 to 31-8-1944.	12-2-0
-----------	--	--------

400-0-0

73-7-2

17. Arrear audit fees - Not credited to Government.

A sum of Rs.115-11-0 was realized as receipts from endowments attached to the Katchanallur Board school lands. The audit fee due viz. Rs.14-0 would need to be paid to the credit of Government.

18. The general result of audit may be considered FAIRLY SATISFACTORY.

19. The gross receipts and charges for the year were Rs.4,18,537-14-9 and Rs.5,40,944-12-11 respectively.

20. 97 items of objections involving Rs.1279-4-8 were pending settlement as detailed in the annual objection statement.

D1 6
 36.792/46
 521/46

1941-42.	1	186-10-0
42-43.	6	24-9-0
43-44	10	1068- 1-8
44-45	80	1279- 4-8
	97	

T.K. SREENIVASAN
 Assistant Examiner of Local Fund
 accounts, South Circle,
 TRICHINOPOLY.

FORWARDED

to President, District Board TINNEVELLY
 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/

M. Sreenivasan
 SUPERINTENDENT.

Office of the Examiner of Local
 Fund Account., Kilpauk P. O.,
 MADRAS.

A.C.S. to take 2 copies of the report.

do
 14/5/45

re 10/4/45

Elementary Education account

Tinnevely District Board. (1944-45.)

	Actuals 1944-45.			Total			Final Budget appropriation.		
Opening Balance.				29144	14	4	2910	-	-
(1) <u>current.</u> (Education tax)	99530	4	-				2,15200	-	-
(3) Income from investments.	7	-	-	7	-	-		-	-
(4) School Fees. Endowment Receipts.	115	11	-	115	11	-	100	-	-
(5) Contributions.	1200	-	-				1200	-	-
(6) Other receipts.	333	14	6.				150	-	-
Provocational Subjects.	1620	1	3.						
(7) Government grant							54040	-	-
(i) Under Section 37 of the Ely. Edu Act.	49042	8	-						
current.	2122	8	-						
(ii) under proviso to Section 37 of the Elementary Education Act.	1,58,805	-	-						
Govt subsidy for dearness allowance.	35,478.						1,58,810	-	-
(8) Contribution from the General Account.									
(b) For other purposes.	70,000	-	-				70,000	-	-
Deduct Amount transferred to capital.	8744	6	-				3700	-	-
Total.	409530	8	9	409530	8	9	4,95,800	-	-
Grand total.	409530	8	9	409530	8	9	4,95,800	-	-

	Actuals			Total			Final Budget Appropriation		
	1944	1945		1944	1945		1944	1945	
B. Ely. Edu. Account (Conts)									
Receipts Capital.									
1. Sale of buildings.	263	-	-						
(b) Add. Amount transferred from ordinary.	8744	6	-			3700	-	-	
Total.	9007	6	-	9007	6	-	3700	-	-
Total ordinary and Capital.	4,18,537	14	9	4,18,537	14	9	4,99,500	-	-
Grand total including opening balance.	4,48,282	13	1	4,48,282	13	1	5,02,410	-	-

B. Ely. Edu. Account (Conts)

(1) Staff.

	Actuals 1944-45.			Total.			Final Budget Appropriation.		
	1944	1945		1944	1945		1944	1945	
Masters.	3,33,648	10	-				4,31,100	-	-
clerks and servants									
Contribution to General Funds.	5043	-	-				3200	-	-
Education. ~~Education~~ Teachers allowances.	1,29,588	2	-						
Contribution to Provident Fund.	17,357	-	-				17,500	-	-
Travelling Allowances.	753	2	-				1200	-	-
Gratuity.	20	-	-				100	-	-
Stipends of teachers sent for training.									
Provisional Subjects.	2,290	7	-						
2. Contingent & Equipment.									
House rent.	17560	4	-				17000	-	-
Other items.	15,495	2	-				16000	-	-
Equipment.									
Furniture and apparatus	103	12	-				1500	-	-
Library Books and Maps	16	2	-				1500	-	-
4. Repairs to buildings	10061	13	11				6000	-	-
5. Contribution to Malapalayam Panchayat Board.							2900	-	-
Total.	5,31,937	6	11	5,31,937	6	11	4,98,000	-	-

2

11/11/45
Dilich suspect
GIF Acenito
P.O. Thomarck
Munich

Printed at the Sundara Vilasam Press, Palamcottah — Copies 35

8 13
Proceedings of the District Board, Tinnevely Dated 31--5--46.
Resolution No. 3.

Read the Audit Report on the Elementary Education Fund accounts of the Tinnevely District Board for the year 1944--45 together with the draft replies furnished for the same by the President.

(D-1-6792/46).

Draft Replies approved.

1cc/1.6.

(True extract).

P. MUTHUSAMY REDDIAR,
President.

P. Kalyanduraiman chettiar
For President.

[Faint, mostly illegible handwritten text on a piece of paper, possibly a draft or a copy of a letter.]

L.P. No. 3475
68 ub
Examiner's Office.
Subject: Audit Report- Tinnevely District Board-
Elementary Education Fund 1944-45.
44910
Forwarded to the Secretary to Government, Education
and Public Health Department, Madras with copies of
the President's replies and the resolution of the
District Board.
Para 8 of the audit report: In G.O. No. 164, Edn.,
dated 4th Feb. 1944 the Collector was requested to see
that the additional income due from the education sur-
cess for nine months in 1944-45 was adjusted in the
year itself. This was not done with the result that
Elementary Education Account closed with a deficit
of Rs. 92,661-15-10. It has not been explained why
the adjustment was not made within the year. If
the amount had been adjusted within the year, the
Board would not have been eligible for the dearness
allowance grant during 1944-45. It is therefore for
the consideration of Government whether the non-adjust-
ment should be investigated and whether the District
Board should be given the benefit of drawing the
grant.
Assistant Examiner of Local Fund
Accounts.

16

44/209

Edu and P.H. Dept

Audit Report - 1944-5. E.E. Fund -
At Board & Tinnelly - Recorded

From the Examiner of d.P.A.

No. 3475-8 6-8-46

Order 1813 (Edn) 20. 9. 46

one for
consider that
no further action
is called for

10/9/46

Recorded

Para 3 of the report Excess
expenditure over budget estimates

one action of 100 dt.

dt. in having incurred expenditure
in 1944-45 over under ordinary &
under capital in excess of the
estimates provided in the budget

3. Para 8 of the report - Non-
adjustment of 25.00

16.5.46

To Mr P.D.B. Tinnelly
& 2. P. Smith copy of
the report

11. 12. 46

10/9/46

NOTE Examiner's observation on f15 note

or is true that a subsidy
might not have been paid in 1944-45 if the
annual income from the tax at the enhanced
rate was adjusted in that year itself. The
subsidy due for 1945-46 would have been fixed
at a higher figure. As the extra income was
been adjusted in 1945-46 as areas, there was
no loss to the d.P.A.; nor was there
any loss to Govt. as the subsidy for 1945-46
was fixed after taking into account the
opening balance for that year which
included the annual income from the
No further action is called for

16.9.46

should we not give a
reply to the Examiner on
the point raised by him?
Better amplify the draft.

10/9/46

-1-6792/46.
Enc:- One D.B.R.

From

Sri Rao Bahadur P. Muthusamy Reddiar,
President, District Board, Tinnevely.

Tinnevely District Board Office,
Dated the 3rd June 1946.



The Secretary to Government of Madras,
Education and Public Health Department, Madras.

Education - Elementary - Tinnevely District - Excess expenditure over Revised Budget allotment for 1944--45 - Sanction requested.

31013

In passing orders on the Revised Budget for 1944--45 and the Budget estimate for 1945-46 of the Elementary Education fund of this District Board, the Government have in para 2(3) of G.O.No.Ms.726 Edn. dated 8-5-45 ordered that the District should obtain the sanction of Government for the expenditure both under "Ordinary" and under "Capital" in excess of the provision in the sanctioned Budget as required by the Rules in G.O.No.139-Edn., dated 29--1--42.

The Budget estimate for 1944--45 was approved in G.O.No.Ms.10 Edn., dated 4-2-44 and the revised budget was approved in G.O.No.Ms.7 Education dated 8-5-45. There has been excess expenditure over the revised budget allotment for 1944--45 in the following items and the District Board has in its resolution No.2 dated 31--5--46 -copy enclosed, sanctioned the excess expenditure from savings in other items.

I request that Government may be pleased to accord their sanction for the expenditure incurred in excess over the Revised Budget allotment during 1944--45.

Particulars.	1944--45.	
	Revised Budget allotment.	Actuals.
	Rs.	Rs.
Ordinary.		
Salaries - Clerks & servants.	3920/-	5043- 0-0.
Contingent - other item.	15100/-	15495- 2-0.
Capital.		
Furniture & apparatus.	2630/-	2636- 4-0.
Books and Maps.	..	28- 0-0.

P. Muthusamy Reddiar
President.

Tsc/4.6.

A fare has been added to the

18/9/46

17.9.46.

PROCEEDINGS OF THE
MEMORANDUM

Post Box No. _____

Telegraphic Address _____

Name _____

No. _____

, dated _____

194 .

Short title _____

Read—the following:—

Proceedings of the District Board, Pinnevely Dated 31--5--46.
Resolution No. 2.

Read President's note requiring Board's sanction for the expenditure incurred in excess over the Revised Budget allotment for 1944--45 under Elementary Education funds, the excess having been met from savings in other items.

Ely. Education ordinary.

Salaries clerks and servants
Contingencies other items.

Capital

Furniture and Apparatus.
Books and maps.

Revised Budget
allotment 1944-45.

Actuals

1944-45

R. 3020- 0-0.

R. 5043- 0-0.

15100- 0-0.

15495- 2-0.

2630- 0-0.

2635- 4-0.

28- 0-0.

(0-1-6792/46).

SANCTIONED.

The P. D. B. Z. Muthusamy, President.

(True extract).

President.

13

$\frac{13}{176}$ $\frac{10}{176}$

119

x k v

20

19-6-ub

$$\frac{0.001}{24/6/46}$$

Handwritten notes on lined paper, including:

- Ref: Letter from the T. A. B. dated 3.8.46
- E. E. Fund - Excess in 1944-45 in excess of budget allotment.
- Mr. P. A. B. Tinniveilly
- 44-539

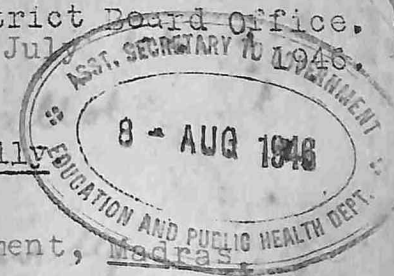
No. D.1.6792/46.

Enc:
From

Sri Rao Bahadur P. Luthusamy Reddiar,
President, District Board, Tinniveilly

To
The Secretary to Government of Madras,
Education and Public Health Department, Madras.

Tinnevelly District Board Office.
Dated 31st July 1946



Sir, Sub:- Elementary Education Fund - Tinniveilly District Board -
Expenditure in 1944-45 - in excess of budget allotment.

Ref:- Government Memorandum No. 31013-B.2.46-1. Education dated 15-6-46.

I have to state that no copy of the audited statement of receipts and charges of the Elementary Education Fund for 1944-45 is retained in this office. The District Inspector of L.F. Accounts, Tinniveilly, whom I requested for a copy of the statement for submission to Government has stated that the statement of receipts and charges together with my replies to the Audit report for 1944-45 is under submission to Government. I request that the original statement with the Audit Report and replies kindly be referred to on receipt.

Tpa.3.8.

P. Luthusamy Reddiar
President.

8/ the receipt of the audit report
may be available

14.8.46
14/8/46

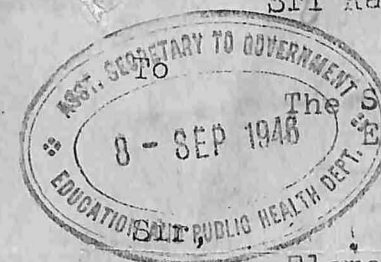
No. D-1-6792/46.

Enc:

From

Sri Rao Bahadur P. Muthusamy Reddiar,
President, District Board, Tinnevely.

Tinnevely District Board Office.
Dated. 28th August 1946



To
The Secretary to Government of Madras,
Education and Public Health Department, Madras.

Elementary Education Fund - Tinnevely District Board - Expenditure
in 1944--45 in excess of Budget allotment - Sanction requested.

Ref:- Government Memorandum No.31013-B-2/46-1-Edn., dated 15-6-46
and this office letter No.D-1-6792/46 dated 31-7-46.

I request that early sanction may be accorded.

P. Muthusamy Reddiar
President.

Tsc/31.8.

C. no. 44910 C1

2

~~1989/00~~

Short title.

Name

PROCEEDINGS
MEMORANDUM
OF THE

C.F.

2 JULY 1948

Alexander H. H.
 President
 Dr. B. D. Miller

26.7.46

In person.

C.P. 28.

26.7.46

Education 4PH DEPARTMENT.

REMINDER

To THE

President, District Board
Tiruchendur.

I am directed to invite attention to

No. 310/3B-1, dated 15.6.46 and 15

request that this reminder may be returned at once with information as to—

(1) stage at which the matter now is and
the date by which a reply may be expected; and
the circumstances which have caused the delay.

Sec Secretariat

J.B. Muthu

Signature.

Station Post St. George Asst. Secretary to Govt.
Designation.

Dated 26-7-46

SUBJECT.

Elementary Education Fund - District Board
Tiruchendur - Expenditure in excess of
budget allotment.

OK
22.7.46

[P.T.O.]

Dr. 6792

46

44640 REPLY.

11 AUG 1946

THE Secretary to Government
FOR AND PUBLIC HEALTH OFFICE
Medico

Sir

Repl is sent separately
P. Muthuswamy
31.2.46

President

31 Feb 46

TH. 18

For A.S. Edw B.H. Dr.

To The Exr. L. & Pub.

Ref L. & Pub. 1813 Edw B. 2.9.

Please send copy of
the Medical Report for the B.E.
Junct under the D. Bd. Training
for 44-45 to 5-46 with the
reply to it by the D. Bd.
for forwarding to the B.O.

~~Dr. Muthuswamy~~
~~the letter has been issued.~~
~~this reference~~
Bo
15/7/46

194... Hours... Minutes

TELEPHONIC MESSAGE

To

The Secy.

E & PH

C1

C1

Q.O. No. 1813, Edu D

20.9.45

A copy of the Audit report of the E.F. Fund of the Dt. Board, Tinnevely may kindly be forwarded to me as it has not been received along with the above mentioned Q.O.

68351

LF. 537

2.10.45

MINER'S OFFICE.

Subject: Audit Report - Tinsly District Board - Elementary Educational - for the year 1944-45 and reply by the District Board there.
Reference: Telephonic message dated 17th October 1946.

A copy of the audit report together with the reply of the District Board Tinnevely thereto is placed below.

M. M. Anand Rao

Deputy Secy of Local Fund Account

To

The Assistant Secretary to Govt, Education and Public Health Department, Fort St. George, MADRAS.

S.S./26.10.

Subd 2 a
Encl 0543 C1-1

1. 11. 46

in

Mr. P. N. A. B. S. R.
No. 490.
Page 92, Article 293, Rule 3—
For the words "Munsifs, Tehsildars, et al." in line 1 of this
Article, substitute the following:—
'tehsildars, and other Government servants'
(Audit Code, dated 1st September 1927.)
Jo. 491
Page 331, F. R. Form No. 2, Footnote 3—
In line 2 of this footnote for the word "times due" read "is made".
(Audit Code, dated 1st September 1927.)

Corrections to the A. R.

20