Sectt. II-27—39,004—24-10-44.

Education and P.H. **(1946.) Department.**

Ms. **SERIES.**

G.O. No. Ms. 2198 Education.

Dated 18th November, 1946.

(16)

[Despatch Abstract.]

Audit Report 1944-45 - Elementary Education Fund-
District Board Ramnad - 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.

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUNDS ACCOUNTS
OF THE RAMNAD DISTRICT BOARD, FOR THE YEAR 1944-45.

1 MAR 1946

Name of Auditor: Sri A. V. Sesesan.
District Inspector of Local Fund Account

Period of Audit : From 17th October 1945 to
14th December 1945.

L.F. 9518
26-2-46

62988
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ASST. SECRETARY TO GOVERNMENT, EDUCATION AND PUBLIC HEALTH DEPT.

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V.E

The office of President was held by Rajah Sri R. Shanumgha-Rajeswara Sethupathi, Rajah of RAMNAD, from 1st April 1944 to 31st March 1945.

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pp 9-10 infra

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

Typist
Please take 6 copies in half margin.

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 Accounts during the year. The closing balance of the Elementary Education Fund Accounts viz., Rs.492-10-2 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 on hand at the close of the year.

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3. The more important irregularities are detailed below:- Irregularities of a minor nature are detailed in the annual objection statement, which should be read as part of this Audit Report.

Reply in p11 infra.

4. Expenditure in excess of budget allotment.

Expenditure was incurred in the following cases in excess of the budget allotments, sanctioned in G. O. No. Ms. 755, Edn., dated 16th May 1944.

N.P. p.r.p

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Head of Account.	Expenditure. Rs.	Budget allotment. Rs.
Ordinary 1 staff. Salaries of masters.	155823-0-0 345254-6-6 380-1-0 500197-7-6	481050-0-0
Clerks and servants.	8265-11-0	6250-0-0
Total expenditure	587892-2-11	509570-0-0

As the total expenditure under "ordinary" exceeds to total allotment under the account. The ratification of Government is necessary under the rules issues in G. O. 139 Ean, dated 29th January 1942.

4.A. Diversion of deposit amount - Sanction of Government wanting.

(i) A manuscript ~~were~~ head to exhibit the transactions under deposits has been opened within the Elementary Education Fund account. This is in correct. The deposit transactions should be included only in the deposits account of the General Fund.

(ii) The closing balance under the Elementary Education Fund account for the year was Rs.492-10-2 ~~The following for~~ After allowing the balance of Rs.283-12-8 under advances ~~recomole~~ recoverable the effective balance ~~and at only~~ would be only Rs.208-13-6. But the closing blance under deposits relating to this fund above was Rs.1542-13-9. ~~The~~ It ~~following~~ follows therefore that a sum of Rs.1334-0-3 was ~~divested~~ diverted from the deposits to the ~~since~~ service account. This diversion ~~refuses~~ requires to be ratified ~~to specific Government.~~

5. Pending objections of previous Audit Report.

(a) Paragraph 5 of the Audit Report (1943-44.)

Acquittances not produced.

The acquittances in ~~settlement~~ support of the following cases remain yet to be obtained and shown.

1) Mavindirthikottai - Sri M. S. Subbiah Pillai.
(June 1943) -- Pay Rs.10-4-0

2) Ramasamipatti - Sri S. Ganapathy Ayyar.
(June 1943) -- Pay Rs. 3-2-0

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(b) Para 8 (a)(b)(c) of the Audit Report 1943-44.

Tools and Plant Registers.

The defects yet to be reconciled are been detailed in the further remakrs on the replies to the Annual Objection Statement for ~~4-3-1944~~ 43-44. These may be arranged to be rectified early.

6. Temporary Misappropriation.

(a) A sum of Rs.31-8-0 representing the ~~difrence~~ difference of dearness allowance at Rs.4-8-0 per month for the period from 1st December 1943 to 30th June 1944 due for a teacher in Sakkanthi School was drawn on voucher 2346/8-44 and the amount was sent to the Headmaster of that school for disbursement on 27th July 1944. The headmaster of the school did not ~~dis levi~~ disburse this sum till 31-8-44 on the grounds that the teacher had been transferred to another school and that the teacher had not left behind him his address. The teacher affected put in a petition dated 17-8-1944 that he did not receive the ~~maunness~~ dearness allowance, drawn on 27th July 1944 and he was finally paid on 5-9-1944. The amount was thus not disbursed till 31-8-1944 when it was remitted by money order. ~~XXXXXXXXXX~~ For this delay in disbursement, the head masters' salary was reduced by Rs.2/- per month for five months, in President District Board's ~~paid~~ proceedings for number F.Dis.E4.21625/44, dated 4th November 1944.

1542-13-9
208-13-6
1334-0-3
1334

(b) The pay etc., for March 1945 and April 1945 for the school at EKKAKUDI drawn on voucher numbers 258/4-45 and 778/5-45 amounting to Rs.99-12-0 and Rs.79-6-0 was sent by cheque from the District Board's Office on 19-4-45 and 29-5-45 respectively. But the headmaster furnished the acquittances for the amounts due to him on 26-4-45 and 5-6-45 while witholding the disbursement to the other teachers and the house owner. Out of the net amount of Rs.115 sent to him by monery order, sums aggregating Rs.70-3-0 as detailed below were ~~misappropriation~~ misappropriated and are yet pending disbusement to the individuals ~~incurred~~ concerned. This amount has not yet been ~~reconcerned~~ recovered from the teacher, Abdul Subhan; nor the ~~sal-ry~~ salary due to the staff disbur. yet d charges have been framed against Abdul Subhan. The final ac taken is awaited.

	March 1945.	April 1945.
1) Pay of Assistant Sundararaj for March 1945.	23-13-0	20-14-0
2) Pay of assistant ~~Setharamaraj~~ Sethurangaraj for April 1945.	11-11-0	0-5-0
3) House rent.	6-12-0	6-12-0
Total	42-4-0	27-15-0
	Rs.70-3-0	

This misappropriation referred to in item (1) above was not reported to the Examiner of Local Fund Accounts, as required by e~~xpenditure~~ rule 25 of the Rules ~~relasing~~ relating to receipts and Expenditure of District Boards.

7. Vouchers not produced for audit. The following vouchers were not produced for audit. In a number of cases the supplimental pay bills paid for in the second half year had not been posted in the ~~Estate~~ Establishment Audit Registers : This could be found out in audit only when the other viouchers produced were ~~and item~~ audited and checked with the Postings register. Out of more than 100 vouchers to be so producded a good ~~amy~~ many were ~~prepared~~ produced after they were called for. The remaining vouchers are detailed below :-

Voucher Number.	Particulars of payment.	Amount. Rs.
(1) 4934	Dearness allowance.	15-14-0
(2) 7662	Pay bill.	2-5-0
	Total Rs.	18-3-0

~~These may be shown~~ There may be a few, ~~it~~ it is necessary that all payments made on account of the establishment should be posted at once in the ~~list~~ Establishment Audit Reports.

8. Transfer of techers to Devakottai Municipal Council.

In the case of the following ~~this xxxx~~ thirteen scheme teachers, who were transferred on 1.4.1937 along with the schools in which they were working from the District ~~since~~ Board's service to the Municipal service on ~~1st April 1937~~ The date of constituion of the municipality the liability for the payment leave salary due on their behalf has not been accepted by the District Board. Payment should be made wherever necessary.

Reference

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1 MAR 1946

Reference is invited to this department letter No. L.F.116, dated 16th April 1945 - copy of which was again of (R) forwarded with L.F.801 dated October 1945 - . Early action would need to be taken in the matters.

1. Sri J.Narayana Iyyar.
2. .. S.Gurusankara Iyer.
3. Mrs K.Saraswathi.
4. " Gnanambal Paul Raj.
5. " D.R.Packiammal.
6. N. Parvathy.
7. M.Subramania Iyer.
8. S.V.Srinivasa Iyengar.
9. C.Somesundaram Iyengar.
10. M. Mahamed Shahul Hamed.
11. S.Subramania Iyer.
12. A.V. ~~[illegible]~~ Muthukumara Iyer.
13. N. ~~Somanatha~~ [illegible] Iyer.

9. Acquittances Wanting. Acquittances for the disbursements of salaries to teachers or the money order acknowledgments for the pay, ~~xxx~~ house rent account remitted by money order to the concerned parties by the head masters of the schools, were found wanting in fourteen cases aggregating Rs.297-3-0 as detailed in item 50 of the Annual Objection Statement for 1944-45. Acquittances should be obtained or the money order acknowledgments traced out and produced for audit. Attention is invited to rule 10(f) of the rules issued in G.O.No.3239, L & M., dated 12-8-1942 in this ~~xxxxx~~ regard.

10. Excess payments, Double payment account.

(a) Excess payments. (i) Teacher Sri Eswaran of Morepannai Boys School (Tiruvadiar Taluk) went on leave during February 1945. In the leave vacancy, one V.Ramachandran officiated from the 10th February to the 28th February: Dearness allowance was drawn and paid to him for the full month Viz., Rs.10/- instead of that due for the ~~xxxxx~~ actual number of days ~~be~~ he worked : The excess payment so made on voucher 7351/March 45 -- Viz., 3-4-0 would need recovery.

(ii) Nenmeni School : Sathur Taluk : voucher 7559 of March 1945.

The pay of teacher B.R.Venkataramaier was raised for ~~x~~ Rs.25 to 27/- from 15th June 1944, since he was promoted to the secondary grade from 15th June 1942. ~~But~~ But in his proceedings No.F.Dis E-4.17528/42 dated ~~9th~~ 9th February 1943, the President District Board ~~with~~ withheld by his increment for oneyear without commulative effect:

This order wasnot kept in view while granting him the increment. Hence he must have been paid the increased rate only ~~for~~ from 15th June 1945. ~~but~~ But he was paid from 15th June 1944 it self: The excess payment for one year ~~for~~ from 15th June 1944 at Rs.2/- per mensem, would need recovery.

(iii) Velipatnam Girls School :: Ramnad Taluk Leela Samuel increment granted not correct.

The pay of this school teacher was Rs.22/- on 12th November 1940 and it may raised to Rs.23/- from 12th November 1942 and to Rs.24/- from 24th January 1945. She was on leave without pay ~~xxxx~~ for 2 months from 1st January 1941 and 2 months and 10 days from 17-8-1943. Hence the increase of pay to Rs.23/- should have been from 12-1-1943 and that to Rs.24/- ~~for~~ from 2[illegible]-3-1945: The entries in the service register would need to be revised and the excess payment caused t to be recovered

(b) Double payment. Mudu Katallur Taluk: Supplimental dearness allowance of R.N. Subramnian, Teacher, Theraikudy Boys School.

The difference of dearness allowance due to this teacher for the period 12th February 1944 to 12th March 1944 viz., Rs.4-8-0 was drawn once on voucher 4936 of December 1944 and again on voucher 5332/December 1944. The second payment of Rs.4-8-0 thus made needs recovery.

10(a) Want of recognition by the Educational authorities.

The district Educational Officer, Ramand at Madura ordered the closure of the Board. Adi Dravida School, Abiramam, Rnaukulathru Taluk with effect from 1-8-1944 in his proceedings R.C.3.16/M.43 dated 17th July 1944. But ~~xx~~ the school was actually closed from 8th July 1945. The continunace of the school from 1-8-1944 to 7-7-1945 has to be ratified by the Educational authorities.

11. Want of approval of Director of Public Instruction.

The arrear dearness allowance of Rs.3-12-0 due to A.David Mudaliar teacher, for April and May 1943 Iruthoorani Boys

School,

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School was drawn and paid on voucher 7[illegible]6/3-45: The arrear claim of over one year old was sanctioned in District Board Resolution 1390, dated 23rd February 1945: But the sanction of the Director of Public Instruction required for this arrear payment was not obtained.

12. Tools and Plant Registers.

(a) In 34 cases the annual returns of tools and plant were not obtain from the head masters of elementary school and checked with the entrie in the registers maintained in theDistrict Board Office and discrepancies if any reconciled as required by E.I.(563) of the L.B.M. Early action is called for - vide item 53 of the annual objection statemen

(b) Certain discrepencies were noticed between the entries in the returns received and the registers in the office; instances are given in item 54 of the annual objection statement for 1944-45. These discrepencies would need to be reconciled early.

(c) The balances of articles shown in the tools and Plant registes at the end of the year 1944-45 were not correctly brought forward as opening balance for 1945-46. The reasons for the discrepencies were not recorded. vide instences in item 54 of the annual objectio statement. The same may be explained in ~~xxxxx~~ detail.

13. Defects with maintenance of registers.

(a) Establishment audit register. (i) In many cases, the transfers of teachers from one school to another were not recovered the fly leaf ~~xxxxx~~ of the register. These had to be written in audi

(ii) The increments granted were not noted in the register correc

(iii) In some cases, though the ~~xx~~ payments had been made, yet t vouchers were not posted in the register - the columns concerned were left blank. The fact that such payment had not been posted, could be detected only when all the audited vouchers were checked with the Postings Register. Hence at the fag end of audit, about 150 vouchers were produced for the first time - vide paragraph 7 above.

(b) Posting Register: The particulars of vouchers and amount for various ~~matters~~ months were not entered ~~nearly~~ neatly. They were very closely

written

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written and ticked off with various pencil marks (red, black and blue) This kind of maintenance made it efficient for check in audit.

13 A. In G. O. 905 Edn dated 13th June 1944 the payment of Rs. 2582-5-0 was ordered on the final adjustment of the contributions under 37 of the Act for the tax realised in 42-43. But credit was not traceable in the Elementary Education Fund Accounts under the appropriate head.

14. **Service Registers. Defects.** In a number of cases, the service
(a) registers were not available to check the particulars in the April return as on 1-4-44.
(b) In ~~same~~ Some cases, the service registers were not produced to veify the correctness of the increments granted to teachers, vide particulars in item 52 and 49 of the annual objection statement 1944-45.

15. **Result of audit.** The result of audit may be considered Satisfactory.

16. **Gross receipts and charges.** The gross receipts and charges for the year were Rs.581662-13-3 and Rs.589859-7-3 respectively.

17. **Objection pending clearance.** ONE HUNDRED AND SEVENTY THREE items of objections involving a sum of Rs.1606-6-10 were pending clearance at the close of audit, as detailed in the Annual Objection Statement for the year :-

Year.	Number of objections.	Amount. Rs.
1942-43.	2	- - -
1943-44.	9	21- 3- 0
1944-45.	162	1585-3-10
	173	1606-6-10

R.RAGHAVACHARIYAR.
Assistant Examiner of Local Fund Accounts,
Southern Circle, S A L E M.

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

/True Copy/

M[illegible]
SUPERINTENDENT.

~~Office of the Examiner of L.O~~

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Read the

Annual account of Receipts and charges of the Elementary Educatio
Fubd of the Ramnad District Board for the yaer 1944-45.

Heads.	Actuals 1944-45. Rs.	Total Rs.	Final budget appropriation. Rs.
C.Elementary Education Account.			
Receipts-Ordinary. Opening Balance.	8689 4 2		3977 0 0
1.Education tax:- (1) Current	245643 0 0 (-)29584 0 0		245650 0 0
(2) Arrear.			
2.~~Income from~~ Fines and penalties under the Elementary Aducation Act.	3 1 8		
3.Income from investments etc.			
4.School fees			
5.Endowments			
6.Contributions			500 0 0
7.Other receipts.	741 12 3		38,540 0 0
8.Government Grant for D.A.	81047 0 0		
(i)Under section 37 of the Ele.Education Act. current	73315 0 0 (-) 33 0 0		75,350 0 0
(ii)Uner poviso to section 37 of the Ele.Education Act.	146856 0 0		146856 0 0
(iii)Salaries of Prevocational Instructions.			
9.Contribution from the General Account-- (a)For payment of temporary allowance.			
(b)for other purposes	60000 0 0		60000 0 0
10.Deposits.	50 0 0		100 0 0
11.Advances recovered Deposit.	1041 10 4		1000 0 0
Deduct-Refunds.			
Deduct-Amount transferred to Capital	(-)1615 4 4		(-) 2400 0 0
Total	580047 8 11		565596 -- 0 0
Receipts - Capital.			
1.Government Grants for the purchse of Prevocation equiments.			
2.Endowments and contributions.			
3.Loans.			
4.Contributions from Gl.Account.			
5.Investments realised.			
ADD amount transferred from Ordinary	1615 4 4		2400 0 0
	1615 4 4		2400 0 0
Total Receipts -Ordinary and Capital	581662 13 3		567996 0 0
Grand total including Opening balance	590352 1 5		571973 0 0

10 51

Annual Account of Receipts and charges of the Elementary Education Funds of the Ramnad District Board for the year, 1944-45.

Heads.	Actuals 1944-45 Rs.	Total. Rs.	Final Budget Apropriation. Rs.
Subsidary Accounts-cont.			
C. Elementary Education Account- cont.			
Expenditure -Ordinary.			
1. Staff-			
Salaries & allowances D.A.	155823 0 0 (-)209 2 0		~~163000 0 0~~
Masters	345254 8 6 (-) 670 15 0		481050 0 0
Clerks and servants	8265 11 0		6250 0 0
Education collection charges			
Contribution to P.F.	17973 0 0		19000 0 0
Travelling Allowance	1578 4 0		2000 0 0
Stipend of teachers sent for training.			
Total			
2. Contingencies & Equipment-			
Contingencies-			
House rent	29401 8 0 (-)386 13 0		27500 0 0 + 1550 – –
Other items	14421 1 5		16000 0 0 – 1550 – –
Equipment-			
Furniture & appratus	172 13 0		200 0 0 } –60
Library books and maps	33 10 0		200 0 0
Other items	98 2 0		200 0 0
3. Prizes and Scholarships	~~2009 7 0~~		~~3000 0 0~~
4. Repairs to buildings.	2009 7 0		3000 0 0
5. Interest and repayment of debt.	13068 0 0		13070 0 0
6. Deposits.			100 0 0
7. Advances recoverable	1060 0 0		1000 0 0 + 60
	587892 2 11		569570 0 0
Expenditure- Capital.			
1. Lands and Buildings.			
2. Equipment- Prevo. subjects.	565 11 6		
(1) Furniture and appratus	617 5 6		1000 0 0 } –388
(2) Library books and maps	109 5 0		300 0 0
(3) Investments made			
(4) Other items	674 14 4		1100 0 0 + 38?
Total	1967 4 4		2400 0 0
Total Expenditure- Ordinary & Capital	589859 7 3		571970 0 0
Closing Balance	492 10 2		3
Grand Total including closing balance	590352 1 5		571973 0 0

A.V. Sabesan 25/12

District Inspector of L.F. Accounts

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

Name of Auditor:- Sri A.V. Sabesan.
District Inspector of Local Fund accounts.

Time taken for Audit: From 17th October 1945 to 14th December 1945.

The office of President was held by Raja Sri R. Shanmuga Rajeswara Sethupathi, Rajah of Ramnad, from 1st April 1944 to 31st March 1945.

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 accounts during the Year. The closing balance of the Elementary Education Fund accounts viz., Rs. 492-10-2 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 Treasury pass book balance in the after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. The more important irregularities are detailed below:- Irregularities of a minor nature are detailed in the annual objection statement, which should be read as part of this Audit Report.

4. **Expenditure in excess of budget allotment.**

Expenditure was incurred in the following cases in excess of the budget allotments, sanctioned in G.O. No. MS755, Edn., dated 16th May 1944.

Head of Account	Expenditure Rs.	Budget allotment. Rs.
Ordinary 1-staff. Salaries of masters	155823-0-0 345254-8-6 880-1-0	481050-0-0
	500197-7-6	
clerks and servants	8265-11-0	6250-0-0
Total expenditure	587892-2-11	509570-0-0

Necessary sanction will be applied for and communicated

P.T.O.

As the total expenditure under ordinary exceed to total allotment under the account. The ratification of Government is necessary under the rules issued in G.O.139 Edn.,dated 29th January 1942.

4. A Diversion of deposit amount-Sanction of Government Wanting:

(i) A manuscript head to exhibit the transactions under deposits has been opened within the Elementary Education Funds account. This is in correct. The Deposit transaction should be included only in the deposits account of the General Fund.

(ii) The closing balance under the Elementary Education Fund account for the year was Rs.492-10-2.After allowing the balance of Rs.283-12-8 under advances recoverable the effective balance would be only Rs.208-13-6. But the closing balance under deposits relating to this fundabove was Rs.1542-13-9 It follows therefore that a sum of Rs. 1334-0-3 was diverted from the deposits tothe service account. This diversion requires to be ratified.

Necessary sanction will be applied for and communicated.

5. Pending objections of previous Audit report.

(a) Paragraph 5 of the Audit Report (1943-44)

Acquittances not produced.

The acquittances in support of the following cases remain yet to be obtained and shown.

1) Mavindirthikottai-Sri M.S. Subbiah Pillai (June 1943) Pay Rs. 10-4-0
2) Ramsamipatti-Sri S.Ganapathy Ayyar (June 1943)-Pay Rs.8-2-0

The teacher has been addressed to send money order acknowledgment & it will be produced during audit herewith.

b) Para 8 (a) (b) (c) of the Audit Report 1943-44.

Tools and Plant Registers.

The defectes yet to be reconciled are been detailed in the further remarks on the replies to the Annual objection statement, for 43-44.These may be arranged to be rectified early.

The tools and plant register will be shown during local audit after necessary verification

6. Temporary Misappropriation.

(a) A sum of Rs.31-8-0 representing the difference of dearness allowance at Rs. 4/8/- per month for the period from 1st December 1943 to 30th June 1944 due for a teacher in Sakkanthi school was drawn on voucher 2346/6-44 and the amount was sent to the Head-master

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of that school for disbursement on 27th July 1944. The Head-master of the school did not disburse this sum till 31-8-44 on the grounds that the teacher had been transferred to another school and that the teacher had not left behind him his address. The teacher affected put in a petition dated 17-8-44 that he did not receive the dearness allowance, drawn on 27th July 1944 and he was finally paid on 5-9-44. The amount was thus not disbursed till 31-8-44 when it was remitted by money order. For this delay in disbursement, the head master's salary was reduced by Rs. 2/- per month for five months in president District Board's proceedings F.Dis R4/21628/44 dated 4th November 1944.

No ~~Fur~~ reply is called for. This is only a case of delay in disbursement for want of proper address.

(b) The pay etc., for March 1945 and April 1945 for the school at Ekkakudi drawn on voucher numbers 258/4-45 and 378/5-45 amounting to Rs.99-12-0 and Rs. 79-6-0 was sent by cheque from the District Board's office on 19-4-45 and 29-5-45 respectively. But the Head-master furnished the acquittance for the amounts due to him on 26-4-45 and 5-6-45 while withholding the disbursement to the other teachers and the house owner. Out of the net amount of Rs. 115/- sent to him by money order, sums aggregating Rs. 70-3-0 as detailed below were misappropriated and are yet pending disbursement to the individuals concerned. This amount has not yet been recovered from the teacher, Abdul Subhan; nor the salary due to the staff disburse yet charges have been framed against Abdul Subhan. The final action taken is awaited.

Of the amount of Rs. 70-3-0 misappropriated by Abdul Subhan, there is only a balance of Rs. 3.3.0. to be recovered from him. The pay of the assistants will be drawn again and disbursed to them. connected file will be produced during local audit.

	March 1945	April 1945.
1) Pay of assistant Sundararaj for March 1945.	23-13-0	20-14-0
2) Pay of assistant Sethuraraj for April 1945	11-11-0	0-5-0
3) House rent	6-12-0	6-12-0
Total	42-4-0	27-15-0
	Rs. 70-3-0	

This misappropriation referred to in item (1) above was not reported to the Examiner of Local Fund Accounts, as required by rule 25 of the Rules relating to Receipts and Expenditure of District Boards.

7. Vouchers not produce for audit.

The following vouchers were not produced for audit. In a number of cases the supplemental pay bills paid for in the second half year had not been posted in the Establishment Audit Register could ~~not~~ be found out in

Supplemental vouchers relating to Mudukulathur and [illegible] Taluks for December '44 and March '45 remained to be posted when the local audit was taken up and the postings of Establishment Audit Register was then not completed. These postings were made and the Establishment Audit register

P.T.O.

audit only when the other vouchers —

produced were audited and checked with the Posting register. Out of more than 100 vouchers to be so produced a good many were produced after they were called for. The remaining vouchers are detailed below:-

vouchers when shown during local audit. As instructed the posting relating to supplimental vouchers will be made then and there on receipt of vouchers

The two vouchers will be produced during local audit.

Voucher Number	Particulars of payment	Amount. Rs.
1) 4934	Dearness allowance	15-14-0
2) 7662	Pay bill	2- 5-0
	Total Rs	18- 3-0

These may be shown, it is necessary that all payments made on account of the establishment should be posted atonce in the Establishment. Audit Reports.

8. Transfer of teachers to Devakottai Municipal Council.

In the case of the following thirteen teachers, who were transferred on 1-4-1937 along with the schools in which they were working from the District Board's service to the Municipal service. The date of constituion of the municipality the liability for the payment leave salary due on their behalf has not been accepted by the District Board. Payment should be made wherever necessary.

Reference is invited to this department letter No.L.F.116 dated 16th April 1945-copy of which was again of (R) forwarded with L.F.801 dated October 45 Early action would need to be taken in the matter.

1. Sri.S.Narayana Ayyar
2. S.Gurusankara Iyer
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5. D.R.Packiammal.
6. S.Parvathy.
7. N.Subramania Iyer.
8. S.V.Srinivasa Iyengar.
9. C.Somasundaram Iyengar.
10. M.Mohammed Sahul Hameed.
11. S.Subramania Iyer.
12. A.V.Muthurama Iyer.
13. N.Somanatha Iyer.

Necessary action has been taken and the payment to the municipality will be made.

9. Acquittances wanting: Acquittances for the disbursements of salaries to teachers or the money order acknowledgements for the pay, house rent account remitted by money order to the concerned parties by the headmasters of the schools, were found wanting in fourteen cases aggregating Rs.297-3-0 as detailed in item 80 of the Annual objection statements for 1944-45. Acquittances should be obtained or the money order acknowledgements traced out and produced for audit.

P.T.O.

Attention is invited to rule 10(f) of the rules issued in G.O.No.3239 L&M dated 12.8-1942 in this regard.

All the acquittances and acknowledgements will be shown during local audit.

10. Excess payments, Double payment account.

(a) Excess payments. (i) Teacher Sri.Eswaran of Morepannai, Boys school (Tiruvadiar Taluk) went on leave during February 1945. In the leave vacancy, one V.Ramachandran officiated from the 10th February to the 28th February; dearness allowance was drawn and paid to him for the full month viz., Rs.10/- instead of that due for the actual number of days he worked. The excess payment so made on voucher 7351/March 45 viz., 3-4-0 would need recovery.

Recovery will be shown during local audit.

(ii) Nemmeni school, Sattur Taluk: voucher 7559 of March 1945. The pay of teacher B.R.Venkatrama Iyer was raised for Rs.25 to 27 from 15th June 1944, since he was promoted to the secondary grade from 15th June 1942. But in his proceedings N.F.Dis.E4-17528/42 dated 9th February 1943, the President, District Board withheld by his increment for one year without commulative effect. This order was not kept in view while granting him the increment. Hence he must have been paid the increased rate only from 15th June 1945. But he was paid from 15th June 1944 itself. The excess payment for one year from 15th June 1944 at Rs.2/ per mensem, would need recovery.

The amount is being recovered by instalment and recovery may be verified.

(iii) Velipatnam Girls school; Ramnad Taluk-Leela Samuel-Increment granted not correct.

The pay of this school teacher was Rs.22/ on 12 th November 1940 and it may raised to Rs.23/ from 1 th November 1942 and to Rs.24/ from 24th January 1945. She was on leave without pay for 2 months from 1st January 1941and 2 months and 10 days from 17-8-1943. Hence the increase of pay to Rs.23/ should have been from 12-1-1943 and that to Rs.24/ from 22-3-1945; The entries in the service register would need to be revised and the excess payment caused to be recovered.

As worked out the excess payment comes to Rs. 5-14-0 and this will be short-drawn from her pay for May '46.

(b) Double payment: Mudukulathur Taluk Supplemental dearness allowance of R.N. Subramaniam, Teacher, Tharaikudi boys school: The difference of dearness allowance due to this teacher for the period 12th February 1944 to 12th March 1944 viz., Rs.4-8-0 was drawn once on voucher 4936 of December 1944 and again on voucher 5532/December 1944.

The second payment of Rs.4-8-0. thus made needs recovery.

Rs. 4-8-0. has been recovered from the teacher in his pay for December '45 passed in January '46.

P.T.O

10 (a) Want of recognition by the Educational authorities: The District Educational Officer Ramnad at Madura ordered the closure of the Board. Adi Dravida school, Abiramam, Mudukulathur Taluk with effect from 1-8-1944 in his proceeding R.C.3.16 M.43 dated 17th July 1944. But the school was actually closed from 8th July 1945. The continuance of the school from 1-8-1944 to 7-7-1945 has to be ratified by the Educational authorities.

Recognition obtained in District Educational officer's L. Dis 495 of 45 dated 28-9-45.

11. Want of approval of Director of Public Instruction: The arrear dearness allowance of Rs.3-12-0 due to, A. David mudaliar, teacher, for April and May 1943 Iruthooram boys school was drawn and paid on voucher 7576/3-45. The arrear claim of over one year old was sanctioned in District Board Resolution 1880 dated 23rd February 1945. But the sanction of the Director of Public ~~XXXXXXXX~~ Instruction required for this arrear payment was not obtained.

In the case of the amount of salary was sent by money order to the teacher but was returned undisbursed as the teacher was not present. Subsequently after the teacher preferred his claim the amount was refunded to him. Hence it is only a case of refund and the sanction of the Director of Public Instruction was not considered necessary.

12. Tools and plant registers:

(a) In 34 cases the annual returns of tools and plant were not obtained from the headmasters of elementary school and checked with the entries in the registers maintained in the District Board Office and discrepancies if any reconciled as required by R.I.(563) of the L.B.M. Early action is called for-vide item 53 of the annual objection statement.

This will be reconciled and shown during local audit.

(b) Certain discrepancies were noticed between the entries in the returns received and the registers in the office. Instances are given in item 54 of the annual objection statement for 1944-45. These discrepancies would need to be reconciled early.

This will be reconciled and shown during local audit.

(c) The balances of articles shown in the tools and plant registers at the end of the year 1944-45 were not correctly brought forward as opening balance for 1945-46. The reasons for the discrepancies were not recorded. Vide instances in item 54 of the annual objection statement. The same may be explained in detail.

This will be reconciled and shown during local audit.

13. Defects with maintenance of registers:

(a) Establishment audit register:

1. In may cases the transfers of teachers from one school to another

Transfer of teacher from one school to another is now being noted in the pay bill itself So posting the transfers are noted in the flyleaf then and there.

P.T.O.

were not recovered in the fly leaf of the register. These had to be written in audit.

(ii) The increments granted were not noted in the register correctly

(iii) In somecases, though the payments had been made yet the vouchers were not posted in the register. the columns concerned were left blank. The fact that such payment had not been posted could be detected only when all the audited vouchers were checked with the postings Register. Hence at the fag end of audit, about 150 vouchers were produced for the first time- Vide paragraph 7 above.

Noted. In future the entries relating to increments will be made correctly in the Establishment Audit Register.

Supplimental vouchers relating to Nandukulathur and Suppapukalai Taluks for December '44 and March '45 remained to be posted when the local audit was taken up and postings in the Establishment Audit Register was then not completed. These postings were made and the Establishment Audit Register with vouchers were shown during local audit.

(b) Posting Register: The particulars of vouchers and amount for various months were not entered neatly. They were very closely written and ticked off with various pencil marks (red, black and blue) This kind of maintenance made it efficient for check in audit.

After making necessary postings of the various figures in the posting register mistakes crept in and to tally the figures with the cash book the postings had to be verified again with reference to vouchers. again after taking the figures with the cash book and preparation of the accounts the clerks had to verify ~~ied~~ the postings with reference to the bill register to gain any alterations. Hence the various ticks pointed out could not be avoided

13.. In G.O.No.905 Edn dated 13th June 1944 the payment of Rs.2532-5-0 was ordered on the final adjustment of the contributions under 37 of the Act for the tax realised in 42-43. But credit was not traceable in the Elementary Education Fund Accounts under the appropriate head.

The amount in question was realised in 1944-45 and as it was an arrear amount it is clearly shown against the sub head of "Arrears under section 37 of the Elementary Education Account under 7 Government grant. If it is not considered as a proper head may be pointed out.

14. (a) Service Registers. Defects. In a number of cases, the service registers were not available to check the particulars in the April return as on 1-4-44.

(b) In some cases, the service registers were not produced to verify the correctness of the increments granted to teachers, vide particulars in item 52 and 49 of the annual objection statement 1944-45.

The service register may be verified during local audit.

15. Result of audit: The result of audit may be considered satisfactory.

16. Gross receipts and charges: The gross receipts and charges for the year were Rs.581662-13-3 and Rs.589859-7-3 respectively.

17. Objection pending clearance: One hundred & seventy-three items of objections involving a sum of Rs.1606-6-10 were pending clearance at the close of audit, as detailed in the Annual Objection statement for the year:-

The objection will be cleared off at an early

Year	No.ofobjections	Amount.
1942-43	2	-------
1943-44	9	21--3--0
1944-45	162	1585--3-10
	173	1606--6-10.

Ist Vice President-in-charge
Ramnad District Board.

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LF55 25/19.10.46

Examiner's Office.

Sub:- Audit Report-Elementary Education Fund- Ramnad District Board- 1944-45- Replies.

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

Pp 3, 7, [illegible] 13 & 21 [illegible]

Paras 5(b) and 12 of the audit report:- The discrepancies have not been reconciled yet. The annual objection statement has not yet been returned with replies.

Assistant Examiner of L.F. Accts.

not yet been returned with replies. The D.B.
Ramnad is requested to pay personal attention

1427

Proceedings of the Ordinary Meeting of the Ramnad District Board.

No.608. dated 29-5-46.

READ:- Audit report on the accounts of the Elementary Education Funds of the Ramnad District Board for the year 1944-45 and the draft replies thereon (vide appendix).

Board for approval.

Resolution approved.

/ True extract /

38/16.4

Edn & P.H. Dept.

~~13~~ 15

105
18/11

19/11

Audit Report. 1944-45 – Elementary Education Fund. District Board Ramnad. Recorded.

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From the E.L.F.A. No. 45375-D. 19.x.46.

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G.O. / Ms. 2198 dt 18.11.46

p26 cf

Recorded.

pp 3, 7, 13, 21 & 26 cf

2. Paras 5(b) & 12 of the Audit Report

Tools and Plant Registers.

p26 cf.

The Examiner of L.F. Accts reports that the discrepancies have not been reconciled yet, and that the annual objection statement has not yet been returned with replies. The P.D.B., Ramnad, is requested to pay personal attention to the matter and to see that the statement is returned to the ~~assistant~~ audit office with replies without ~~[illegible]~~ further delay.

Ops
4.x.46.

Ids
15/11/46.

O.S.M.
17/11/46

To

The P.D.B. Rayagad

The Exr. L.F. Afd.

The D.P.I. (with a copy of the Report)

Approved and issued

20/11