Closed 3/2/3. Sepdl.

Scott II-27—53,004—4-11-46.

E. & P. H. **(194 7) Department.**

Ms. **SERIES.**

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G.O. NO. Ms.2518 Education.

2518.

Dated the 25th November 1947.

[Despatch Abstract.]

AUDIT REPORT - 1945-46 - Elementary Education Fund - Ramnad District Board - 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.

L.F 10106
15.3.47

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RAMNAD DISTRICT BOARD OFFICE.
16 MAR 1947
MADURA.

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6557
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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE RAMNAD DISTRICT BOARD FOR THE YEAR 1945 - 1946.

Name of auditor: SRI D. RAJENDRAM, District Inspector of Local Fund Accounts.

Time taken for audit. From 13th November, 1946 to 23rd November, 1946.

...

The Office of the President was held by Rajah Sri R. Shanmuga Rajeswara Sethupathi, Rajah of Ramnad from 1st April 1945 to 31st March, 1946.

PP 7 to 10 infra

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

(a) 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 funds during the year. The closing balance viz., Rs. 1,97,346/7/8 was in agreement with the consolidated closing balance of the various funds as per the abstract attached to the revised accounts for March 1946 as well as with the balance in the Treasury Pass Book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

(b) DIVERSION OF EAR;MARKED FUNDS GOVERNMENT SANCTION NOT OBTAINED: The Elementary Education Fund Accounts, closed with a deficit balance of Rs. 65,269/-/3 for the year under report while that under General Fund ordinary was only Rs. 40,770/15/10. The expenditure of Rs. 24,498/-/5 in excess of the General Account balance viz., Rs.40,770/15/10 was met from the balances under ear-marked funds.

(c) The Elementary Education Fund Account closed with a deficit balance of Rs. 65,269/-/3. It is hoped that this position will get improved with the levy of education cess at 14 pies in the rupee of land revenue ordered to be levied by Government, in their order No.Ms. 1827, Edn., dated 7th November 1945 from Fasli 1355.

not put up

(d) The Elementary Education Fund Accounts during the year closed with a deficit balance of Rs. 65,269/-/3. But the closing balance under deposits in the elementary education fund was Rs. 2,639/10/9 and this amount was also diverted to the service account during the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement

statement which should be read as part of this report.

4. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT: (a) An expenditure of Rs- 2,137/7/- was incurred during the year under "Furniture and Apparatus" (Ordinary) against an allotmentof Rs.200/-.

(b) UNDER REPAIRS TO BUILDINGS: ORDINARY: The total expenditure incurred was Rs. 8,099/5/6 against the budget allotment of Rs.7,350/- sanctioned in G; O. No. 580, Edn., and P.H., dated 16th April 1945.

The source from which the expenditure in the above cases in excess of the respective allotments was met, was not pointed out with the requisite sanction under G.O.No. 139 Edn., dated 29th January 1942.

PENDING OBJECTIONS OF PREVIOUS AUDIT REPORT.

5. Paragraph 4 A of audit report for 1944-45. Diversion of deposits amount - sanction of Government wanting: The ratification by Government, required has not yet been applied for.

6. Paragraph 5 (a) (i) of audit report for 1944 - 45
,, 5 do. 1943 -44. ACQUITTANCES WANTING: The acquittance in support of the payment of Rs.10/4/- to one M.S. Subbiah pillai of Maviduthikkottai (June 1943) remained to be produced.

7. paragraph 5 (b) of audit report for 1944 45.
,, 8 (a)(b)(c) of audit report 1943-44. TOOLS AND PLANT REGISTERS: DEFECTS: The defects are yet to be reconciled. They may be rectified early.

8. paragraph 9 of the audit report for 1944-45. Acquittances wanting. vide item 50 of annual objection statement for 1944 - 45. Acquittances are yet to be produced in three cases for a total sum of Rs. 26/13/-. The same may be arranged to be obtained and shown early.

9. Paragraph 12 of audit report for 1944 - 45. Tools and plant registers: Defects:Vide item 53 and 54 of annual objection statement for 1944-45. Almost all the defects pointed out in the previous report are yet to be rectified. Early action is called for.

10. paragraph 14 (b) of audit report for 1944 45. Service registers not produced - vide items 52 of annual objection statement for 1944 - 45. Sefvice registers are yet to be produced in the case of seven teachers ~~as~~ detailed in item 52 of annual objection statement for 1944 - 45. The same may be produced at an early date.

11. ACQUITTANCES WANTING: Acquittances for the disbursement of salaries to teachers, or the money order acknowledgment for the pay, house rent etc., remitted by money order to the concerned parties by the headmasters of the schools were

wanting in twelve cases for a total sum of Rs.499/6/- as detailed in items 23, 67, 69, 75 of the annual objection statement for 1945- 46. Acquittances should be obtained or the money order acknowledgment 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 12th August 1942 in this regard.

12.EDUCATION CESS: ENHANCEMENT IN LEVY OF : ADJUSTMENT FOR FASLI 1355 - PENDING: The Government in G.O.Misc. 1827 Edn., dated 7th November 1945 ordered under sub section (2) of section 35 of the Madras Elementary Education Act 1920 to alter the rate of levy of education tax in its area from 50% to 58 1/3% of the land cess (i.e. 14 pies in the rupee of land revenue) with effect from fasli 1355; and the District Board, in its resolution No.1653, dated 3rd January 1946, resolved to alter the rate accordingly. The Government in their memorandum No. 56620 Edn., dated 23rd January 1946 instructed the District Collector to effect the enhancement for fasli 1355 and to adjust the additional income due for the nine months in 1945-46 and to adjust the additional income due for the nine months in 1945-46 to the credit of the district board in the usual manner before the close of the financial year. The additional income due was not got adjusted before the end of the year as insutructed by the Government nor was any information furnished as to its realisation subsequently. However a statement was received from the District Collector, Ramnad at Madura in his Roc. A. 5. Pdl 209/46, dated 25th October 1946 that the total collection of cesses account of fasli 1355 for Ramnad district board was Rs. 2,52,150/-. But no information was available as to whether the above demand was arrived at with reference to this above Government order.

13. WORKS EXECUTED WITHOUT ESTIMATES AND MEASUREMENTS in seven cases detailed in item 004 of the annual objection statement works such as plastering, white washing and repairing the school building were done without sanctioned estimates. The measurements of the works done were also stated to have not been recorded. The omission to have sanctioned estimates and also to record measurements would need tobe sondoned by Government.

14. SALE PROCEEDS: Rs.46/5/- NOT ADJUSTED TO ELEMENTARY EDUCATION FUND: The unserviceable articles of the school building dismantled at Manakulam were sold in public auction on 1st October 1945 for a sum of ;. 46/5/- by the Local Fund Overseer, Manamadura and the amount was remitted in M.R. 259/12-10-45 . The amount had been wrongly credited to the general funds instead of to the elementary education funds. Necessary adjustments may be made and the fact intimated.

15.RENT FOR SCHOOL BUILDING OMISSION IN COLLECTION OF RENT OF Rs.7/8/-.

The school building at Kariapattai was rented out at Rs.1/4/- per mensem to the Manager, Jamilik Muslimschool from 1-1-1944 to 31-12-1944 as approved in District Board Resolution No. 688 dated 30th June 1944 and Rs.15/- was collected for that year. A sum of Rs.7/8/- was also collected during 1945-46 towards rent for the period from 1-1-1945 to 30-6-45. A rent deed was not obtained covering the period from 1-1-45, onwards. The lessee reported that the building was vacated on 4th July 1945. But the Local Fund Overseer, in his letter Roc. 67/44, dated 15th August 1945 and 26th November 1945 reported that somebody yet resided in the building and that the lessee did not vacate and handover the key of the building. Further, a letter of one Muthummal dated 11th August 1945 was received in the District Board office on 17th August 1945 stating that she was residing in thebuilding with the permission of the lessee. The building in question was finally got vacated on 1-1-1946 vide the report of the Local Fund Overseer dated 5th January 1946. The rent due for the period from 1-7-45 to 31-12-45 viz., Rs.7/8/- per mensem is recoverable either from the lessee or sub-lessee. The same may be recovered and credit pointed out.

16.TOOLS AND PLANT REGISTERS:(a) In 181 cases the annual returns of the tools and plant were not obtained from the headmasters of elementary schools and checked with the entries in the registers maintained in the registers District Board office and discrepancies, if any, reconciled as required by Executive Instruction 563 of the Local Boards Manual. Early action is called for - VIDE.items (16 24 (c) 36, 63, 73, 81 and 92 of the annual objection statement for 1945 - 46.

(b) Certain discrepancies were noticed bewteen the entries in the returns received and the registers in the office. Instances are given items 15, 24 (a) 35,52, and 62 A of the annual objection statement for 1945 - 46. All the returns would need to be checked with the registers and the discrepancies reconciled early.

(c) The balances of articles show in the tools and plant registers at the end of the year 1945-46 were not correctly brought forward as the opening balance for 1946-47. The reasons for the discrepancies were not also recorded - Vide instances in items 15 24 (a)Rs 35; 52 and 62 A of annual objection statement for 1945-46. The same may be explained

(d) The defects pointed out above, are recurring every year and no prompt action would appear to have been taken to rectify the same - vide paragraphs 7 and 8 above. Early action is called for to rectify the defects pointed out in all these paragraphs.

17.PAYMENT OF ARREARS: ORDERED BY GOVERNMENT NOT EFFECTED: In their memorandum No. 38709-A 45-1, dated 7th September 1945 the Government ratified the action of the president, district board in having retained the service of S. V. Mohamed, Headmaster, Board Muhammedan Boys school, Radhanoor, till 24th December 1944 after he had attained the age of sueperannuation and ordered that the salary and dearness allowance admissible to the teacher upto 23-12-1044 inclusive, should be disbursed to him. No information was made available as to whether the salaries and dearness allowance due to the teacher were paid as ordered by the Government.

18. SERVICE REGISTERS: EXCESS LEAVE GRANTED TO TEACHERS AND OTHER DEFECTS: Earned leave on full pay for the period from 3-1-1946 to 13-1-1946 was granted to one D. Nayagasundaram, Assistant Mistress, Board Girls school A. Thekkur, and leave salary at Rs.20/- and dearness allowance at Rs.16/- per mensem were paid to her in voucher No. 6950 of March 1946. The school mistress did not earn any leave till 8th September 1943 in accordance with the note to rule 20 of the Madras Leave Rules issued in G.O. 105, Finance, dated 24th June 1943 and she would be deemed to have completed her period of probation only on 9th September 1943 and the earned leave due to her on 3rd January 1946 would work out as follows under rule 25 of the Madras Leave Rules.

	LEAVE DUE.
From 9-9-1943 to 31-3-1943 (631 days)	4 days.
1-6-45 to 31-7-1945 (on leave.)	-
1-8-1945 to 2--1-1946 (156 days)	1
	5 days.

Against an earned leave of 5 days at credit, she was granted eleven days on full pay. The excess leave salary and dearness allowance paid for the period of six days would need recovery.

19. SERVICE REGISTERS: NOT PRODUCED: In a number of cases, the service registers were not available to check the particulars furnished in the establishment returns as on 1-4-1945. vide items 17,25,61, 78 93 and 128 of the annual objection statement for 1945-46.

(b) In some cases, the service registers were not produced to verify the correctness of the increments granted to teachers vide items 17,25,37,61,78,93 and 128 of the annual objection statement for 1945-46.

20.PAY BILLS: PASS ORDERS NOT MAde individually: Each bill in the consolidated pay bill was not passed for payment by the drawing officer as required by the rules. This defect, even though pointed out in item 52 of the objection statement for 1945-46 I half year, continued.

21. REGISTERS: MAINTENANCE OF DEFECTS:(a) ESTABLISHMENT AUDIT REGISTER: The various postings regarding the pay and allowances etc., as well as the entries regarding the scales of pay of teachers of the various schools in the district were not checked by any responsible officer in the district board office. This defect though pointed out in the item 1 of the objection statement for 1945-46 I half year still ~~xxxxxx~~ continued.

(b) POSTING REGISTER: The columns "Budget estimates" were not duly filled in. The detailed voucher-war particulars under each head of expenditure, were not legally written up and in some of these cases the figures were ticked with red coloured pencils and this rendered it difficult to trace the audited vouchers in the postings register. The figures would need to be exhibited legibly so as to enable an easy check of the paid vouchers with the postings registers.

22. OBJECTIONS REPLIES TO FURTHER REMARKS: NOT FURNISHED: The following further remarks issued on the dates noted against each on the replies to the objection statements were not returned with replies. Action would need to be taken for the speedy settlement of the pending objections.

NO. AND DATE OF LETTER.	PARTICULARS.
L. F.1241/28-12-1945.	Further remarks of the annual objection statement for '43-44.
1240/ do.	do. on the objection statement for 1944-45. I half year.
1655/2993-1946.	objection statement for 1945-46 I half year.
231/25-4-1946.	do. do. (vol. II)
1008/21-10-46.	further remarks on the audit report for 1944-45.
1529/26-2-46.	do. do. for 1943-44.

23. RESULT OF AUDIT: The general result of audit may be considered fairly satisfactory.

24. GROSS RECEIPTS AND CHARGES: The gross receipts and charges for the year were Rs. 6,43,048/5/9 and Rs. 7,08,810/-/2 respectively.

25. OBJECTIONS PENDING CLEARANCE: Three hundred and twenty-seven items of objections involving a sum of Rs. 6,023/12/1 were pending clearance at the close of audit as detailed below and in the annual objection statement.

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YEAR.	ITEMS.	AMOUNT.		
1942 - 43.	2	-		
1943 - 44.	10	13	1	0
1944 - 45.	109	1,049	0	10
1945 - 46.	206	4,961	10	3
	327	6,023	12	1

S. V. SARMA,
Assistant Examiner of Local Fund Accounts, Southern circle,
TRICHINOPOLY.

Forwarded to the President, District Board, Ramnad in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of L.F.Accounts, Ramnad at Madura with your reply in triplicate duly approved by the municipal council for submission to Government.

(TRUE COPY)

Balasubramanian
SUPERINTENDENT.
18.8.47

EXAMINER'S OFFICE:MADRAS-10

Annual account of receipts and charges of the Elementary Education fund of the Ramnad Dt.Board for the year 1945-46.

Heads.	Actuals 1945-46.	Budget appropriation.
C.Elementary Education Account; Receipts ordinary Opening balance.	492-10--2	— 6118--0--0
1. Education tax. (i) Current account.	173843--0--0	267840--0--0
(ii) Arrear (-)	(-)472--0--0	
2. Fines and penalties under the Ele.Education Act.	10--5--0	
3. Income from investments etc.		
4. School fees		
5. Endowments.		
6. Contributions.	1000--0--0	
7. Other receipts.	976-14--9	900--0--0
8. Arrear toll compensation 31-32 to 41-42.	67075--0--0	
8. Govt.grant for D.A.	80000--0--0	
(i) under section 37 of the Ele.Edn.Act. Current. (-)	74493--7--0	80000--0--0
(ii) Under proviso to Sec.37 of the Ele.Edn.Act.	146856--0--0	146856--0--0
(iii) Salaries and Provocational instructions.		
Grant for midday meals.	11827--0--0	
9. Contribution from the general account. (a) for payment of temporary allowance.		
(b) for other purposes for general funds.	85000--0--0	85000--0--0
10. Deposits.	1096-13--0	100--0--0
11. Advances recovered.	1341-14--0	2000--0--0
Deduct refunds.		
Deduct amount transferred to Capital (-)	(-)3189--1--6	
Total	639859--4--3	554277--0--0
Receipts Capital.		
1. Government grants for the purchase of provocation equipments.		
2. Endowments and contributions		
3. Loans.		
4. Contribution from G1 A/c		
5. Investments realised.		
Add amount transferred from Ordinary.	3189--1--6	28419--0--0
Total receipts ordinary and Cpl.	643048--5--9	582696--0--0
Grand total including opening balance.	643540-15-11	576578--0--0

Annual Account of receipts and charges of the Elementary Education Funds of the Ramnad District Board for the year 1945-46.

Heads.	Actuals for 1945-46.	Budget allotment.
ubsidy accounts continued.		
.Elementary education account continued.		
. STAFF.		
alaries and allowances. D.A. (-)	.257902--1--0 (-)77-10--0	521740--0--0
asters. (-)	351942--2--0 (-)1015-12--0	
lerks and servants.	5950--5--0	9800--0--0
ducational collection changes.		
ontribution to P.F.	17863--0--0	19000--0--0
ravelling allowance.	1748--6--0	2000--0--0
tipend of teachers sent for training(-)	(-)13-12--0	
Midday meals.	4185--0--0	
. Contingencies and equipment.		
ontengencies House rent.	28075--9--0 (-)206-2-0	29100--0--0
ther items. (-)	15594--6--2 (-)0--4--0	17100--0--0
quipments.		
urniture and apparatus.	213--7--0	200--0--0
ibrary and maps.	63--0--0	200--0--0
ther items.	193--0--0	200--0--0
. Prises and scholerships.	~~[illegible]~~	~~[illegible]~~
. Repairs to building.	8099--5--6	7350--0--0
. Interest and repayment of debt.	13068--0--0	13070--0--0
. Deposits.		
. Advances recoverable.	2036-13--0	2000--0--0
Total	705620-14--8	621660--0--0
Expenditure capial.		
. Land and buildings.	559--9--0	20000--0--0
. Equipment provo subject		
(i) Furniture and appratus.	661--0--6.	6250--0--0
(ii) Library books and maps.	1945-14--0	1969--0--0
. Investments made.		
. Other items.	22-10--0	200--0--0
Total.	3189--1--6	28419--0--0
otal expenditure ordinary and capital.	708810--0--2	650279--0--0
Closing balance. (-)	(-) 65269--0--3	(-) 73701
rand total including closing balance.	643540-15-11.	

Dt. Inspector of L. F. Accounts.
Ramnad at Madura

7.2.47

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE RAMNAD DISTRICT BOARD FOR THE YEAR 1945 - 1946

- - - - - - -

Name of the auditor: SRI D. RAJENDRAM, District Inspector of
Local Fund Accounts.

Time taken for audit: From 13th November, 1946
to 23rd November, 1946

- - - -

The Office of the President was held by Rajah Sri R.Shamuga Rajeswara Sethupathi, Rajah of Ramnad from 1st April 1945 to 31st March, 1946.

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

(a) 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 funds during the year. The closing balance viz., Rs.1,97,346/7/8 was in agreement with the consolidated closing balance of the various funds as per the abstract attached to the revised accounts for March 1946 as well as with the balance in the Treasury Pass Book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

(b) DIVERSION OF EAR. MARKED FUNDS GOVERNMENT SANCTION NOT OBTAINED:

The Elementary Education Fund Accounts closed with a deficit balance of Rs.65,269/-/3 for the year under report while that under General Fund ordinary was only Rs.40,770/15/10. The expenditure of Rs.24,498/-/5 in execess of the General Account balance viz-. Rs.40,770/15/10 was met from the balance under ~~wxxt~~ ear-marked funds.

Government have been addressed and their orders are awaited.

(c) The Elementary Education Fund Account closed with a deficit balance of Rs.65,269/-/3. It is hoped that this position will get improved with the levy of education cess at 14 pies in the rupee of land revenue ordered to be levied by Government, in their order No.Ms.1827 Edn., dated 7th November 1945 from Fasli 1356

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(d)The Elementary Education Fund Accounts during the year closed with a deficit balance of ₨.65,269/-/3. But the closing balance under deposits ine the elementary education fund was ₨.2,639/10/9 and this amount was also diverted to the service account during the year.

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

4.EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT: (a) An expenditure of ₨.2,137/7/1- was incurred during the year under "Furniture and Apparatus" (Ordinary) against an allotment of ₨.200/-

Government is being addressed.

(b)UNDER REPAIRS TO BUILDINGS: ORDINARY: The total expenditure incurred was ₨.8,099/5/6 against the budget allotment of ₨.7,350/- sanctioned in G.O.No.580 Edn., and P.H., dated 16th April 1945.

Government is being addressed

The source from which the expenditure in the above cases in excess of the respective allotments was met, was not pointed out with the requisite sanction under G.O.No.139 Edn., dated 29th January 1942.

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PENDING OBJECTIONS OF PREVIOUS AUDIT REPORT.

5.Paragraph 4 A of audit report for 1944-45. Diversion of deposits - sanction of Government wanting; The ratification by Government, required has not yet been applied for.

~~Government~~ Government have ratified the excess expenditure in Memo No. 2680-B 2/2 Edn dated 8/5/47.

6.~~The~~ Paragraph 5(a)(i) of audit report for 1944-45
Paragraph 5(a) (i) of audit report for 1943-44- ACQUITTANCES

WANTING: THE acquittance in support of the payment of ₨.10/4- to one M.S. Subbiah Pillai of Mavidduthikkottai (June 1943)- remained to be produced

The acquittance has been sent to the Deputy Inspector of Local Fund Accounts in this office Roc.E6/5538/46 dated 3/5/47

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7. Paragraph 5(b) of audit report for 1944-45 Paragraph 8(a) (b) (c) of audit report for 1943-44-TOO~~S~~LS AND PLANT REGISTERS: DEFECTS: The defects are yet to be reconciled. They may be rectified early.	Will be rectified
8. Paragraph 9 of the audit report for 1944-45. Acquittances wanting. Vide item 50 of annual objection statement for 1944-45. Acquittances are yet to be produced in three cases for a total sum of Rs.26/13/-. The same may be arranged to be obtained and shown early	Will be produced during local audit.
9. Paragraph 12 of audit report for 1944-45. Tools and plant registers: Defects: Vide item 53 and 54 of annual objection statement for 1944-45. Almost all the defects pointed out in the previous report ~~printed out in the~~ are yet to be rectified. Early action is called for:	Will be rectified
10. Paragraph 14(b) of audit report for 1944-45. Service registers not produced. Vide items 52 of annual objection statement for 1944-45. Service registers are yet to be produced in the case of seven teachers as detailed in item 52 of annual objection statement for 1944-45. The same may be produced at an early date.	Will be produced in local audit.
11. ACQUITTANCES WANTING: Acquittances for the disbursement of salaries to teachers, or the money order acknowledgment for the pay, house rent etc., remitted by money order to the concerned parties by the headmasters of the schools were wanting in twelve cases for a total sum of Rs.499/6/- as detailed in items 23,67,69,75 of the annual objection statement for 1945-46. Acquittance should be obtained or the money order acknowledgment 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 12th August 1942 in this regard.	Will be produced in local audit.

10

12. EDUCATION CESS: ENHANCEMENT IN LEVY OF: ADJUSTMENT FOR FASLI 1355 PENDING: The Government in G.O.Misc.1827 Edn., dated 7th November 1945 ordered under sub section(2) of section 35 of the Madras Elementary Education Act 1920 to alter the rate of levy of education tax in its area from 50% to 581/3% of the land cess ~~xax~~, (i.e., 14 pies in the rupees of land revenue)with effect from fasli 1355; and the District Board, in its resolution No. 1653, dated 3rd January 1946, resolved to alter the rate accordingly. The Government in their memorandum No.56620 Edn., dated 23rd January 1946 ~~instructed~~ instructed the District Collector to effect the enhancement for fasli 1355 and to adjust the additional income due for the nine months inn1945-46 and to adjust the additional income due for the nine months in 1945-46 to the credit of the district board in the usual ~~amnner~~ manner before the close of the financial year, The additional income due was not got adjusted before the end of the year as instructed by the Government nor was any information furnished as to its realisation subsequently. However a statement was received from the District Collector, Ramnad at Madura in his Roc.A.5 Pdl 209 of 46 dated 25th October 1946 that the total collection of cesses account of fasli 1355 for Ramnad district board was Rs.2,52,150/- But no information was available as to whether the above ~~swmand~~ demand was arrived at with reference to this above Government order.	The Collector of Ramnad has since stated in his endorsement N.Ref.Pdl-209-46 dated 19/2/47 that one anna and two pies were adopted for the fixation of the education cess (filed-D2-24247-46 dated 3/1/47)
13. WORKS EXECUTED WITHOUT ESTIMATES AND MEASUREMENTS in seven cases detailed in item 104 of the annual objection statement works such as plastering, white washing and repairing the school building were done without sanctioned ~~xx~~ estimates. The measurements of the works done were also stated to have not been recorded. The omission to have sanctioned estimates and also to record measurements would need to be condoned by Government.	Attention is invited to para 1 of G.O.No.3457 L.A dated 15/12/43 wherein it is said that neither regular estimate nor sanction of the Board is necessary. In 4 out of 7 cases the works were check measured by the range overseer and in the other 3 cases the works were check measured by the Headmasters of the schools who are the officers in charge of the building. There was no omission.

14. SALE PROCEEDS: Rs.46/5/0 NOT ADJUSTED TO ELEMENTARY EDUCATION FUND: THE unserviceanle articles of the school building dismantled at Manakulam were sold in public auction on 1st October 1945 for a sum of Rs.46/5- by the Local Fund Overseer, Manamadura and the amount was remitted in M/. M.R.259/12-10-45. The amount had been wrongly credited to the general funds instead of to the elementary education funds. Necessary adjustments may be made and the fact intimated.

Since adjusted

15. RENT FOR SCHOOL BUILDING OMISSION IN COLLECTION OF RENT OF Rs.7-8-0

The school building at Kariapatti was rented out ~~12~~ at Rs.1/4/- per mensem to the Manager, Jamilik Muslim school from 1-1-1944 to 31-12-46 as approved in District Board Resolution No.688 dated 30th June 1944 and Rs.15/- was collected for that year. A sum of Rs.7/8/0 was also collected during 1945-46 towards rent for the period from 1-1-1945 to 30-6-45. A rent deed was not obtained covering the period from 1-1-45 onwards. The lessee reported that the building was vacated on 4th July 1945. But the Local Fund Overseer in his letter Roc.67/44, dated 15th August 1945 and 26th November 1945 reported that somebody yet resided in the building and that the lessee did not vacate and handover the key of the building. Further, a letter of one Muthummal dated 11th August 1945 was received in the District Board Office on 17th August 1945 stating that She was residing in the building with the permission of the lessee. The building in question was finally got vacated on 1-1-1946 vide the report of the Local fund overseer dated 5th January 1946. The rent due for the period from 1-7-45 to 31-12-45 viz., Rs.7/8/0 per mensem is recoverable either from the lessee or sub-lessee. The same may be recovered and credit pointed out.

The Supervisor, Aruppukottai has been directed to recover the amount and report

16. TOOLS AND PLANT REGISTERS: (a) In 81 cases the annual returns of the tools and plant were not obtained from the headmasters of elementary schools and checked with the entries in the registers maintained in the registers District Board office and discrepancies, if any, reconciled as required by Executive Instruction 563 of the Local Boards Manual. Early action is called for vide items(16 24(c)36,63,73,81 and 92 of the annual objection statement for 1945-46

Effective action is being taken to rectify the defects. The returns will be produced during local audit.

(b)Certain discrepancies were noticed between the entries in the returns received and the registers in the office. Instances are given items 15,24(a)35,52 and 64 A of the annual objection statement for 1945-46.All the returns would need to be checked with the registers and the discrepancies reconciled early.

Effective action is being taken to rectify the defects. The returns will be produced during local audit.

(c) The balances of articles shown in the tools and plant registers at the end of the year 1945-46 were not correctly brought forward as the opening balance for 1945-46.The reasons for the discrepancies were not also recorded Vide instances in items 15 24(a) ₨.35,52 and 62 A of annual objection statement for 1945-46. The sam~~y~~e may be explained.

-do-

(d) The defects pointed out above, are recurring every year and no prompt action would appear to have been taken to rectify the same- vide paragraphs 7 and 9 above. Early action is called for to rectify the defects pointed out in all these paragraphs

-do-

17.PAYMENT OF ARREARS: ORDERED BY GOVERNMENT NOT EFFECTED: In their memorandum No.38709-A 45-1, dated 7th September 1945 the Government ratified the action of the president district board in having retained the service of S.V. Mohamed,Headmaster,Board Muhammadan Boys School,Radhanoor, till 24th December 1944 after he had attained the age of superannuation and ordered that the salary and the dearness allowance admissible to the teacher upto 23-12-1944 inclusive, should be disbursed to him No information was made available as to whether the salaries and dearness allowance due to the teacher were paid as ordered by Government.

The teacher in question was paid salary etc., every month from July 1944 to 23-12-44 then and there The aquittance file for 1944-45 will be produced for audit.

18. SERVICE REGISTERS: EXCESS LEAVE GRANTED TO TEACHERS AND OTHER DEFECTS:

Earned leave on full pay for the period from 3-1-1946 to 13-1-1946 was granted to one D.Nayagasundaram Assistant Mistress, Board Girls School A.Thekkur, and leave salary at ₨.20/- and dearness allowance at ₨.16/- per mensem were paid to her in voucher No.6950 of March 1946.The school mistress did not earn any leave till 8th September 1943 in accordance with the note to rule 20 of the Madras Leave Rules issued in G.O. 105,Finance, dated 24th June 1943 and she would be deemed to have completed her period of probation only June 1943 and she would be deemed to have completed her period of probation only on 9th September 1943

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and the earned leave due to her on 3rd January 1946 ~~wixx~~ would work out as follows under rule 25 of the madras Leave Rules.

		Leave Due
From 9-9-1943 to 31-3-1943	(631 days)	4
1-6-1945 to 31-7-1945	(on leave)	...
1-8-1945 to 2--1-1946	(156 days)	1
		5 days.

against the earned leave of 5 days at credit, she was granted eleven days on full pay. The excess leave salary and dearness allowance paid for the period of six days would need recovery.

Revised orders have been issued in this office Roc.E5/4580/46 dated 28/1/47. The excess payment of ₨-1-11-0 was recovered from the pay of the ~~mkx~~ mistress for January 1947 paid in February 1947 vide sub voucher to Cash Book voucher No. 6358/14-2-47

19. SERVICE REGISTERS: NOT PRODUCED:

In a number of cases, the service registers were not available to check the particulars furnished in the establishment returns as on 1-4-1945. vide items 17,25,61,78,93 and 128 of the annual objection statement for 1945-46

Will be produced during local audit.

(b) In some cases, the service registers were not produced to verify the correctness of the increments granted to teachers vide items 17,25,37,61,78,93 and 128 of the annual objection statment for 1945-46

-do-

20. PAY BILLS: PASS ORDERS NOT MADE individually; Each bill in the consolidated pay bill was not passed for payment by the drawing officer as required by the rules. This defect, even though pointed out in item 52 of the objection statement for 1945-46 I half year, continued

The District Inspector of Local Fund Accounts Ramnad has been requested to point out the authority for this procedure.

21. REGISTERS: MAINTENANCE OF DEFECTS:

Establishment Audit Register; The various postings regarding the pay and allowances etc., as well as the entries regarding the scales of pay of teachers of the various schools in the district were not checked by any responsible officer in the district board office. This defect though pointed out in the item 1 of the objection statement for 1945-46 I half year still continued.

This will be attended to

(14)

(b)POSTING REGISTER: The columns "Budget estimate" were not duly filled in. The detailed voucher-war particulars under each head of expenditure, were not legally written up and in some of these cases the figures were ticked with red colured pencils and this rendered it difficult to trace the audited vouchers in the postings register. The fitures would need to be exhibited legibly so as to enable an easly check of the paid vouchers with the postings registers.	Noted.

22.OBJECTIONS REPLIES TO FURTHER REMARKS: NOT FURNISHED: The following further remarks issued on the dates noted against each on the replies. Action would need to be taken for the speedy settlement of the pending objections.

No. and date of letter.	Particulars.	
L.F,1241/28-12-1945	Further remarks of the annual objection statement for '43-44	The replies are being sent separately
1240/ -do-	-do- on the objection statement for 1945-46 I half year.	
1655/2993-1946	objection statament for 1945-46 I half year	Returned to the Distri Inspector of Local Fund Accounts on 20/3/
231/25-4-1946	-do- -do-(Vol II)	-do-
1008/21-10-46	further remarks on the audit report for 1944-45	The replies are being sent separately,
1529/26-2-46	-do- -do-	

23.RESULT OF AUDIT: THE general result of audit may be considered fairly satisfactory.

24.Gross Refeeipts and Charges: The gross receipts and charges for the year were Rs.6,43,048/5/9 and 7,08810/-/2 respectively.

25.OBJECTIONS PENDING: CLEARANCE: Three hundred and twenty-seven items of objections involving a sum of Rs.6, 023/12/1 were pending clearance at the close of audit as detailed below and in the annual objection statement.

YEAR	ITEMS.	AMOUNT
1942-43	2	--------
1943-44	10	13- 1- 0
1944-45	109	1,049 - 0-10
1945-46	206	4,961-10- 3
		6,023-12- 1

for Special Officer,
Ramnad District Board

(15) 9

L.F.2565/24.7.47.

Examiner's Office

ASST. SECRETARY TO GOVERNMENT
28 JUL 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Subject:- Audit Report-1945-46-E.E.Fund-Ramnad
District Board-Replies.

60648

Forwarded to the Secretary to Government, Education and P.H.Department with copies of the replies of the President, District Board, Ramnad. PP 11 to 24 ante

Copies of the District Board resolution approving the replies will be forwarded on receipt.

P 12 ante Para 3 of the audit report:- The annual objection statement has not yet been received back with replies.

P 15 ante Para 13 of the audit report:- Records were not made available for audit to see if the procedure contained in appendix to G.O.No. 3457,L.A., dated 15-12-43 was observed in respect of works to departmental buildings.

P 21 ante Para 20 of the audit report:- The Special Officer has been informed that under rule 17(1) and 33 of the rules relating to the receipts and expenditure of the District Board, all bills are required to be passed by the President.

P 23 ante Para 25 of the audit report:- The pending objections are very heavy. The Special Officer may be directed to take prompt and effective action to reduce the pendency.

Assistant Examiner of L.F.Accts.

60698/47

E & PH.
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(16)

Audit Report - 1945-46 - E. E. Fund -
Ramnad Dt. Bd. - Recorded.

9/11 p 25 cb. From the Examiner L.F. No. 2565 dt 24-7-47
25

Order No: 2518 Edn. dated 25-11/47
Ms.

Recorded.

2. para 3 of the audit report: The Examiner reports that the annual objection statement has not been received by him with replies. The Special officer is requested to expedite the statement and repo the fact to Govt.

3. paras 13 & 20 of the report: Extracts of the furth remarks of the Examiner are forwarded to the Special officer for necessary action.

4. para 25 of the report: It is reported that the pending objections are very heavy. The Special officer is requested to take steps to reduce the pendency at an early date.

28/11/47

To
The Special officer, Dt. Bd. Ramnad (with copies of paras 13 & 20 at p. 25 cb.)
" Examiner of L.F. Accounts ✓
" D.P.I. (with copy of the report) ✓

15-11-47

13/11/47

Despd
28/11

Thro.
~~Sri K. P. R.~~ — Para 2
B2 — paras 2 b & c
4 a & b & 5

19/11