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[illegible]

Scott. II-27—53,004—27-10-47.

E& P.H. **(1948) Department.**

SERIES.

G.O. NO. Ms.2890, Education.

Dated 17th November 1948.

[Despatch Abstract.]

AUDIT REPORT - 1946-47 - Elementary Education Fund Accounts - Tirunelveli 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. 1445 | 14.5.48 2

SPECIAL OFFICER, DISTRICT BOARD.
17 MAY 1949
TINNEVELLY.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TINNEVELLY DISTRICT BOARD FOR THE YEAR 1946-47.

Name of auditor: Mr. D. Rajendram, District Inspector of Local Fund Accounts, Tinnevelly.

Time taken for audit: From 1st October to 30th November 47.

The Office of Executive authority was held by Sri Rao Bahadur P.Muthuswami Reddiar, President from 1st April 46 to 31st October 46 and by R.M.Seshadri Esq., I.C.S., Collector of Tinnevelly and Special Officer, District Board, from 1st November 1946 to the 31st March 47.

2. The receipts and payments during the year are shown in the abstract of account appended together with the opening and closing balances. A single cash book was maintained for both the General and the Elementary Education Fund. 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 47 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. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be treated as forming part of this report.

4. PENDING OBJECTIONS OF THE PREVIOUS AUDIT REPORTS.

(i) Para 8 of audit report for 45-46 - Weaving account - Kurivikulam Board Elementary School.

Reply on page 19 infra

Final orders are awaited in the matter of loss of yarn purchased on school coupons.

(ii) Para 11(a) of audit report for 1945-46 - Subsidy towards expenditure on midday meals to Poor children in compulsory ~~Elementary~~ Education areas.

(a) The excess drawal of grant, viz. Rs.141/- remained to be refunded to Government.

(b) Out of the subsidy drawn a sum of Rs.495-15-8 as detailed in Appendix 'A' to this report would need to be refunded to Government as Government in their memorandum 92024-B2/47 ~~Edn~~ Edn., dated 15th December 47 have refused sanction to allow a flat rate of 0-1-9 per pupil per diem, applied for in the Special Officer's letter D.3.15203/47/ 17th October 47.

not put up

(iii)

(iii) Para 11(b) of audit report for 45-46 - Government grant drawn for Marava schools - pending refund.

The inadmissible grant of Rs.1068-6-0 remained to be refunded to Government.

(iv) Para 13 of audit report for 1945-46 - Midday meals account.

The amount of Rs.196-6-11 paid in excess of the admissible rate would need to be recovered from the Chairman of the Committee and refunded to Government.

Reply on p19 infra

(v) Para 14 of audit report for 45-46 - Debit of expenditure on stationery etc. Inadmissible.

The amount of Rs.13-1-5 was debited to Midday Meals account instead of to the Elementary Education Fund. Equivalent Government subsidy was also claimed for the amount. The amount would need refund to Government.

The amounts paid for store keeper Rs.11-7-0 and Rs.20-0-0 in Vrs. 13 and 15 March Final, were opposed to the Instructions contained in G.O.No.924, Education dated 2nd May 1946. The subsidy drawn on the above would also require to be refunded to Government.

5. EDUCATION XXXX CESS. As per Collector's Proceedings A.S.Perl. 13013/46 dated 7th January 47, a sum of Rs.3,04,846/- was to be adjusted towards the Education cess. But only a sum of Rs.2,86,469/- was taken credit under Education cess leaving a balance of Rs.18,377/-. The same was pending adjustment. Early steps would need to be taken for its adjustment.

Reply on p19 infra

6. RECOGNITION - WANTING. The recognition of the District Educational Officer was wanting for the following schools. An expenditure of Rs.512-9-0 incurred on the schools during 1946-47 is kept under objection pending receipt of recognition.

	Expenditure. Rs.	 A.	 P.
Koilpatti Taluk.			
Mavilipatti School.	87	11	0
Melamandai.	254	14	0
Sankaran Koil Taluk.			
Puliyangudi Boys School, 6th ward.	118	0	0
do. Girls School, 6th ward.	52	0	0
	512	9	0

7.

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7. SANCTION OF THE DIRECTOR OF PUBLIC INSTRUCTION - WANTING.

Arrear salary of Rs.84-14-0 for the period from 19th March 45 to 18th May 1945 was paid to Mrs. Grace Mary David, teacher, with the sanction of District Board Resolution No.52 dated 23rd February 46. As the arrear payment is over one year old, the sanction of the Director of Public Instruction is necessary and it would need to be obtained.

Reply on p19 infra

8. TENDER PAPERS - NOT PRODUCED. A sum of Rs.1,224-10-0 being the cost of furniture was drawn on Vr.827/3-47 and paid. The tender papers and stock account were not made available for verification during local audit.

not put up

9. SUPPLY OF MIDDAY MEALS - EXCESS PAYMENT. (a)(i) In G.O.No. 924 Edn., dated 2nd May 1940, the Government have said that the cost of supply of food stuffs for midday meals to pupils and for incidental charges should not exceed Re.0-1-6 and 0-0-3 respectively per pupil per day. The District Board has generally incurred more than Re.0-1-6 per meal and less than 3 pies for incidental charges per pupil per day and vice-versa in other cases. But it has calculated the expenditure on a consolidated flat rate of Re.0-1-9 per pupil per diem. This is not correct. On a reference made by the Special Officer, in his letter D.3. 15203/47 dated 17th October 47 Government have said in their Memorandum No.92094-B2/47-1 Edn., dated 15th December 47 that the subsidy payable towards the cost of supply of midday meals will be determined with reference to the actual expenditure incurred or the amount admissible at the rate of Re.0-1-6 per meal and 0-0-3 pies for incidental charges per pupil per day, whichever is less. Due to this wrong procedure adopted by the Board, a sum of Rs.1,825-2-0 has been paid in excess to the Presidents of the Food Committees - Vide Appendix 'B'. The Government have also said that if the expenditure actually incurred on the supply of meals exceeds the subsidy paid by Government, the excess expenditure may be met from the Elementary Education Fund.

p12 infra

(a)(ii) A sum of Rs.133-8-0 being the cost of stationery for the midday meal centres as detailed in item 21 of Annual Objection Statement, was debited towards the Government subsidy under the heading "meals". The Government have said in paragraph 3 of G.O.No.506 Edn., dated 7th March 46 that the cost of stationery required for feeding centres may be debited to the Elementary Education Fund of the Board, so no subsidy is admissible on this expenditure and the subsidy equivalent to Rs.133-8-0 would need to be refunded to Government.

(iii) Sri Piramanayagam was appointed as a Store keeper and attender in the Ambasamudram Centre on a salary of Rs.20/- per mensem for the year under report and Rs.240/- was debited to the Government subsidy. As Government have said in para 5 of G.O.No.924 Edn., dated 2nd May 46 that no clerical staff should be employed for the work connected with the supply of midday meals, the debit of this amount to subsidy is irregular and should be refunded to Government.

(iv) In the absence of specific sanction of Government to debit this amount to Elementary Education Fund the amount of Rs.240/- would also need to be recovered and credited to the Midday Meals accounts of the District Board.

Reply p. 19-20 infra

(Rs.1825-2-0 + 133-8-0 + 240-0-0)

Thus, a total sum of Rs.2,198-10-0 being the inadmissible expenditure out of Government subsidy, referred to in para (i), (ii) and (iii) of para (a) above would need to be refunded to Government.

p.17 infra

(b) Against a subsidy of Rs.1,81,950/- drawn by the Board as detailed in Appendix 'C', Government subsidy equivalent to an expenditure of Rs.1,07,451-8-0 alone is admissible. So Rs.2,198-10-0 being the inadmissible expenditure required to be refunded to Government in the concluding sentence of sub para (a) above, and the excess subsidy drawn, viz. Rs.72,299-14-0, referred to in the Appendix 'C' or Rs.74,498-8-0 in all would need to be refunded to Government.

(c) BOOKS AND SLATES - SUBSIDY DRAWN IN EXCESS. Against a subsidy of Rs.3,000/- drawn by the Board as referred to in Appendix 'C' a sum of Rs.830-3-0 only was booked in the account towards the purchase of books and slates for the year under report, but in the expenditure statement sent to Government by the Special Officer Rs.1,462-9-0 was shown as the expenditure. Details for the difference were not forthcoming. So the subsidy of Rs.2,169-13-0 drawn in excess would need to be refunded to Government as shown in the Appendix 'C'.

10.

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10. EXPENDITURE ON CONSTRUCTION OF SHEDS WITHOUT PROVISION IN THE BUDGET.

Reply on p.20 infra

An expenditure of Rs.9,766-2-0 was incurred towards the construc tion of sheds for compulsory education. There is no provision for this in the sanctioned budget for 1946-47 of the Elementary Education Fund approved in Government Order Ms. 764 Edn., dated 9th April 46. The expenditure is unauthorised and would need to be made good, unless got ratified by Government.

11. WEAVING ACCOUNT - VALLIYUR - SHORTAGE OF YARN. (a) On verification of the stock account of yarn in valliyoor school, yarn to the value of Rs.17-0-9 was found short in the stock as noted below. The cost of the yarn found short was pending recovery from the person responsible.

Reply on p.20 infra

	Bale.	Bundle.	Hang.	Cost. Rs.	A.	P.
20^s Violet.	0	1	5	3	12	0
20^s Blue.	0	0	6	1	3	0
$2/30^s$ Grey.	0	18	0	11	1	0
20^s Grey.	0	1	6	1	0	9
				17	0	9

(b) Eight spindles were also found short. They should either be replaced or their cost recovered.

12. ERUVADI ELEMENTARY SCHOOL - VOCATIONAL TRAINING IN BAMBOO RATTAN WORK - PENDING SALE OF FINISHED ARTICLES.

There were 20 finished articles as noted below as per stock accou and they were not sold in public auction. They would need to be sold and the sale proceeds credited to the District Board.

Two big cane chairs.	2.
Walking sticks.	14.
Twisted walking stick.	3.
One small chair.	1.
	20

13. MAINTENANCE OF ESTABLISHMENT AUDIT REGISTER - DEFECTS. The Establishment audit registers were not properly maintained and posted Orders sanctioning the posts, transfers, etc. were not posted in some cases - vide details in items 10, 11 of the annual objection statemen The number of sanctioned posts and the scales of pay were not noted in the fly leaves in many cases. The sanctioned scales were not atte ed by the District Board Educational Officer. Postings were omitted

to

to be made in many cases and several such omissions had to be supplied in audit. Instances are given in item 11 of the annual objection statement. Increments were not noted in the fly leaves. The above defects are still continuing in spite of their being pointed out in paragraph 6 of the audit report for 1945-46.

Reply on p 26 infra

14. TOOLS AND PLANT REGISTER - DEFECTS. The tools and plant registers were not maintained in District Board office independent of those in the schools concerned. The returns of tools and plant received from Head masters were merely copied in the register maintained in the District Board office. A consolidated Tools and Plant register should be maintained for each school in the District Board office and the statements received from the Headmasters should be compared with the particulars of stock as entered in those registers and discrepancies, if any, pointed out by the District Board office and reconciled. Tools and plant registers for 46-47 were not closed and the closing balances struck. Increases due to purchases of articles of tools and plant and decrease in stock due to auction of worn out articles or removal of articles for other causes from the lists were not noted in several cases supported with proper sanction. The tools and plant registers were not written afresh for 1947-48.

Reply on p 27 infra

15. ADVANCES RECOVERABLE REGISTER. (a) The following advances of 1945-46 were pending adjustment. Early steps would need to be taken to adjust them.

8-11-45.	Sri V.M.Sundaram, Head master, Srivaikuntam.	Rs.5	0	0
3-1-46.	Headmaster, Karivalavandanallur (Rs.60 - 69-14-1)adjusted).	0	1	11
24-2-46.	do. (Rs.50 - 20-14-0.)	29	2	0
26-3-46.	Gangaikondan Headmaster (Rs.50 - 25).	25	0	0
30-1-46.	Sri S.Chitraputran, Midday meals.	1083	12	0
31-3-46.	V.K.Sundaram.	41	6	0

Reply on pp 20-21 infra

(b) The balance of advances shown in the last column was pending realisation from the Chairmen of Midday Meals Committees for the year 1946-47. Early adjustments are called for.

Date.	Name.	Advance. Rs.	Adjusted. Rs.	A.	P.	Balance. Rs.	A.	P.
10-4-46.	Sri Chitraputran.	1,500	1189	0	0	311	0	0
5-6-46.	do.	1,400	627	4	0	772	12	0
25-6-46.	Sri Vanamamalai.	1,085	1083	4	0	1	12	0
12-7-46.	Chairman, Kadayanallur.	2,000	1997	13	0	2	3	0
31-7-46.	do.	2,000	1802	2	0	197	14	0
13-8-46.	Patta Pillai.	90	89	14	9	0	1	3
	K.A.Sivagnanam Pillai.	1,500	733	14	0	766	2	0
	M.L.Venkatachalam Pillai.	500	292	14	0	207	2	0
	S.E.Sankara Pillai.	1,500	1322	8	0	177	8	0
						2436	6	3

SPECIAL ... BOARD
17 MAY 194

(c) The Advance recoverable register for 1947-48 was not written up till 8th December 1947.

16. SERVICE REGISTERS - LEAVE ACCOUNTS - DEFECTS. (a) Leave orders were not attested in the service registers by the District Board Educational Officer. The increments noted in the service registers were not also attested by him in token of his having ~~been~~ verified them Leave accounts were not worked out in some cases where leave had been granted. It is not known how leave was granted without knowing the leave at credit. Instances are given in item 19 of the Annual Objection statement.

(b) Thirumalai Kumaraswami Mudaliar, Assistant Board Higher Elementary School, Milapavoor was granted 3 days' leave on full pay in excess of leave at credit during 1944-45. Orders were subsequently issued treating the above period as leave on half pay and to recover Rs.1-3-0, leave salary, paid for 1½ days in excess. This remained to be recovered.

(c)(i) N. Padmanaban, Board Higher Elementary School, Pattamadai.

He had 13 days earned leave at credit on 31st August 47 but he was granted leave for 20 days from 1st September 47 The excess leave salary paid, viz. Rs.10/- for 7 days on full pay would need to be recovered.

Reply on p 21 infra

(ii) A. Ramakrishna Pillai, Higher teacher - Ayyapuram. He entered service on 20th June 38. But his leave account has been worked out as if he had come under Fundamental Rules. This is irregular. His leave account should be worked out with reference to the Madras Leave Rules.

(d) V. Sankaralingam, Assistant Board Boys School, Poolamkulam.

He was ousted from his post since labour school was abolished on 1st November 1931 when he was drawing a pay of Rs.26/- p.m. When he was re-employed on 1st April 1933 his pay was fixed at Rs.16 and at Rs.26 from 1st July 34 instead of at Rs.20 in the scale of Rs.20-1/2-24-2/2-30. The authority for fixing the pay at Rs.26 may be stated. How he was given an increment of Rs.2/- raising his pay to Rs.28 on 1st July 46 may also be stated.

(e)

(e) Vadukarai Kilpadagai - S. Zina Beebi Tenkasi Taluk. The teacher's pay was Rs.20/-. The pay was reduced to Rs.19/-. No reasons were noted in the service register for reduction. The circumstances in which the pay was reduced to Rs.19/- may be stated.

(f) K. Meenakshi - Mukkudal. She was granted leave on full pay for 14 days from 22nd March 46 to 4th April 46. Leave admissible was only 6 days. Leave salary paid in excess viz. Rs.5-10-0 would need to be recovered.

17. ACCOUNTS - MIDDAY MEALS - IRREGULARITIES. The Government have in their order No.1175 Edn., dated 14th June 1946 ordered that the transactions relating to compulsory Education and supply of midday meals should be exhibited in the posting register under separate headings as shown below but it was not done so and the pay of teachers employed for compulsory centres and for Marava schools, contingencies and house rent for Midday Meals Centres were clubbed with those for the teachers of all other schools in the Elementary Education Account.

Receipts.	Expenditure.
ORDINARY.	
(a) Government grant.	2(a) Compulsory Elementary teaching etc.
(iii) For the introduction of compulsion.	2(b) Supply of midday meals.
(iv) For the supply of midday meals.	
CAPITAL.	
1. Government grants for	(3) Compulsory scheme.
(i) Other than compulsory education.	(1) Construction of sheds.
(ii) Compulsory Elementary Education.	(2) Furniture and equipment.
	(3) Books and slates.

18. The general result of audit may be considered fairly satisfactory.

19. The receipts and charges of the year were Rs.9,23,489-1-8 and Rs.8,55,948-5-11 respectively.

20. 139 items of objections involving Rs.91,602-6-0 were pending settlement as detailed in the annual objection statement.

Year.	No.of objections.	Amount.		
42-43.	1.	nil.		
43-44.	1.	nil.		
44-45.	14.	Rs.178	10	8
45-46.	35	1754	15	0
46-47.	88	89668	12	4
	139	91602	6	0

S.RANGASAMY IYER,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

P.T.O.

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Forwarded to the 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. Manasusamathan
8/5/48
SUPERINTENDENT,
Office of the Examiner of Local Fund
Accounts, Mount Road, Madras - 2.

S.S./6.5.

69
8/5/48

Elementary Education Fund Account - 1946-47

Tinnevelly District Board.

	Actuals 1946-47.	Total.	Final. Budget. Appropriation.
Receipts-Ordinary. Opening balance.-		47894-1-11	nil
(1) Education tax current.	286469-0-0		2,75,000
Arrears.			
(2) Fees and penalties under the Elementary Education Act.			
(3) Income from investments.			
(4) School fees.			
(5) Contributions. Endowment	231-10-0 1200-0-0		
(6) Other receipts. Prevocational	265-2-6		3350
(7) Government Grant- (1) under section 37 of the Elementary education act.			80170
Current	77624-0-0		
Arrears.			
(ii) Under proviso to section 37 of the Elementary Education Act.	163829.4.0		158810
(8) Contribution from the General Account.	150000.0.0		100000
(a) For payment of temp. allowances of Rs.4/- Arrear toll compensation grant	68373.0.0		68373
(b) For other purposes. Govt grant. Maravar Edu	183035-0-0		12216
Compulsory Edu	5632-0-0		143550
(9) Investment realized.			194630
Midday meals	37135-7-8		
(10) Advances recovered. Permanent Advance	1505-9-0		
Deduct-Refunds.	42262-0-0		
Deduct-Amount transferred to Capital.	17622-0-0		
Total.		905667-1-8	1036099
Receipts -Capital.			20800
1. Government grants.	200-0-0		
2. Endowment and contributions			
3. Loans			
4. Contribution from General Account-Ordinary.			
5. Investments realised.			
6. Add-Amount transferred from Ordinary.	17622-0-0		
Total.	17822-0-0		20800
Grand total.			
Total Ordinary and Capital.	923489-1-8	923489-1-8	1056899
Grand total including opening balance.	971383-3-7	971383-3-7	1056899

	Actuals. 1946-47.	Total.	Final Budget appropriation.
Expenditure-Ordinary.			
1. Staff			
Salaries and Allowances.			
District Educationl officer.			
Contribution for pension and leave allowance.			
Travelling allowance and contingencies.			
Masters.	370669-14-0		745360 ⊗
Clerks and servants.	9418-12-0		7490
Dearness allowance.	247912-15-0		
Contribution to Provident Fund.	16527-0-0		19500
gratuity.	352-8-0		300
Travelling allowances.	754-3-0		1500
Stipend of teachers sent for training	2744-0-1		
Prevocational subjects			
2. Contingencies and equipment			
Contingencies.			
House rent	20226-9-9		30600 ⊛
Other items.	20567-6-6		23730 @
Feeding Compulsory feeding	79768-8-0		194680
Marava feeding	7203-8-0		7220
Equipment			
Furniture and apparatus.	425-11-0		3000
Library books and maps.	830-3-0		500
Supply of books & slates			
Other items.			
3. Prizes and scholarships.			
4. Repairs to buildings.	5139-8-7		18000
5. Contribution to panchayats.	3812-0-0		2900
6. Interest on and repayment of debt.			
Permanent Advance	17815-0-0		
7. Investments made			
8. Advances recoverable	33958-11-0		
Total.		838126-5-11	1054730
Expenditure-Capital.			
1. Lands and buildings.			
Compulsory Edn construction of Sheds	9766-2-0		
2. Equipment-			20800
(1) Furniture and ~~Compulsory Edn Constructing Sheds~~ apparatus.	~~9766-2-0~~ 8055-14-0		
(2) Library books and maps. utensil	~~8055-14-0~~		
(3) Investments made.			
(4) Other items.			
Total.		17822-0-0	20800
Grand total.			
Total Expenditure-Ordinary and Capital.		855748-5-11	1075530
Total Closing balance.		115434-13-8	—18631
Grand total including closing balance.		971383-3-7	1056899

⊗ includes Rs 127900 for salaries and allowances to teachers employed under Compulsory Education scheme.

⊛ includes Rs 10350 for rent charges to schools in compulsory areas

@ includes Rs 5300/- for contingent charges for schools in compulsory areas.

Rajendram
District Inspector, Local Fund Accounts,
Trichinopoly.
9/1/48

Appendix A.

Name of Institution	Period to which the bill relates	No of pupils fed	Amount due at 0-1-6 for meal	Amount Incidental charges due at 0-0-3	Amount claimed in the bill: Meal	Amount claimed in the bill: Incidental charges	Amount passed for payt	Amount admissible	Excess payt	Vr No & dt
Amba Samudram	Feb 46	3391	317-14-6	52-5-9	355-7-0	72-11-0	428-2-0	370-14-3	57-3-9	13 MF/45-46
	March 46	10631	996-10-6	166-1-9	828-9-0	237-0-0	1065-9-0	994-10-9	70-14-3	14 M.F./45-46
Nanguneri	Feb 46	15045	1410-7-6	235-1-3	1308-12-4	336-2-8	1644-15-0	1543-13-7	101-1-5	15 MF/45-46
	March 46	13155	1233-4-6	205-8-9	1137-14-9	300-14-3	1438-13-0	1343-7-6	95-5-6	16 MF/45-46
Tenkasi	March 46	16202	1518-15-0	235-2-6	1324-15-9	331-12-3 92-13-0	1749-9-0	1578-2-3	171-6-9	17 MF/45-46
							6327-0-0	5832-0-4	495-15-8	

2/4/48
Dy. Inspr. of [illegible]
Accounts, [illegible].

Appendix B.

Name of institution	Period to which the bill relates	No. of pupils fed	Amount due at 0-1-6	Amount incidental charges	Amount claimed in the bill: Meal	Amount claimed in the bill: Incidental	Amount paid for payment	Amount admissible	Excess payt	V. No.
Ambasamudram.	April 46	9275	869-8-6	144-13-3	295-6-0	198-0-3	493-6-0	440-3-3	53-2-9	Vr 561/
	May 46	567	53-5-6	8-14-3	136-12-11	165-8-1	575-10-6	62-3-9	513-6-3	113/7-4
	June 46	9310	872-13-0	145-7-6	450-11-0	114-1-6	714-2-0	564-12-6	149-5-6	576/7-46
	July 46	10902	1022-0-6	170-7-3	1046-8-1	468-3-6	1281-3-0	1192-7-9	88-11-0	57/9-46
	August 46	11523.	1080-4-6	180-0-9	749-11-6	211-2-6	968-8-0	929-12-3	38-11-9	701/10-46
Koilpatti.	June 46	9142	857-1-0	142-13-6	811-8-0	197-5-0	1008-13-0	954-5-6	54-7-6	469/8-4
Kadayanallur	April 46	9880	926-4-0	154-6-0	1218-4-0	143-6-0	1362-4-0	1069-10-0	292-10-0	575/7-4
	May 46	8773	824-5-6	157-6-3	648-2-0	184-6-0	832-8-0	785-8-0	47-0-0	57/7
[illegible]-pallam.	March 46	637	59-11-6	9-5-3	139-14-6	66-6-9	253-9-0	69-0-9	184-8-3	4[illegible]/ 41
	April 46	2405	225-7-6	37-9-3	125-10-0	58-15-0	184-9-0	113-3-3	21-5-9	46/8-46
	May 46						19-8-0	—	19-8-0	690/9-46
[illegible] Tenkasi	April 46	10877.	1019-2-6	169-13-9	867-3-0	321-13-0	1189-0-0	1037-0-9	151-15-3	57
	Ap 46	17827	1671-4-6	278-8-9	1182-12-6	340-14-6	1502-11-0	1441-5-3	62-5-9	57/11-4
	June 46	14283	1339-0-6	223-2-9	1053-8-6	298-2-6	1369-11-0	1276-11-3	92-15-9	57/12-4
Shencottah	Aug 46	2265	212-5-6	35-6-3	219-5-4	18 115-10-0	302-12-0	247-11-9	55-0-3	356/
								340-0	1825-2-0	

Rajendram
District Inspector, Local Fund Accounts, Tinnevelly.

Appendix C

	Nature of Govt grant or subsidy	Particulars	Amount sanctd.	Amount adjusted	Expr against Govt subsidy as booked by Dt Board	Admissible expr	Inadmissible expr	Excess grant to be refunded	Remarks	D
	Compulsory Edn & Midday meals Subsidy Govt 1511 Edn 3-8-46 Govt 423 Edn 6-3-47		174550 ⊕ 7400 ⊕	72730 Sep 46 29092 Oct 46 14546 Nov 46 14546 Jan 47 29092 Feb 47 21944 March 47				Para 9(a)		
		Meals Govt 1511 Edn 3.8.46 Govt 423 Edn 6-3-47	152120 4300		86972	84773-6-0	2198-10-0 ⊕	69448-0-0		Para ⊕ ~~[illegible]~~
		Contingencies Govt 1511 & 3.8.46	774		262-13-0	262-13-0		511-3-0		
		Rent do	864		693-2-0	693-2-0		170-14-0		
⊕. [illegible] expn [illegible] and the Govt [illegible] Books + Slates the Rs 762-4-0 and Rs 700-5-0 or Rs 1462-9-0 but only Rs 830/3/- has been booked in the A/C.		Books + Slates Govt 1511 Edn 3-8-46 423 do 6-3-47	2000 1000		830-3-0 ⊕	830-3-0		2169-13-0		Para 9 c
		Wages Govt 1511 Edn 3.8.46	36		271-0-0	36-0-0	—	—		
		Pay of teachers Govt 1511 Edn 3.8.46 423 Edn 6.3.47	10500 2100		14503-1-0	12600-0-0	—	—		
		Dearness allowance Govt 1511 Edn 3-8-46	8257		12589-6-0	8258-0-0	—	—		
			181950			107451-8-0	2198-10-0	73299-14-0		

District [illegible]

Replies to the Audit Report - Elementary Education Funds of the Tinnevelly District Board for 1946--47.

Para 4:- **Pending objections of the previous Audit Report.**

(i) Final orders have been passed on the subject in this office D.Dis.23686/46 dated 31-1-48. The file may be perused during the local audit. Out of the advance of Rs.50/- sanctioned, Rs.20-14-0 has been remitted in the Imperial Bank on 11-7-46 in chalan No.26 and the balance adjusted to advances recoverable in C.B.Vr.No.31 of June 1948.

Para(ii)(a): The Government grant drawn was Rs.6368 and the expenditure incurred was Rs.6327/- The excess is only Rs.41/- and not Rs.141/- This amount was refunded to Government along with a sum of Rs.1605-6-0 in chalan No.60 dated 5-6-48.

(b):- Rs.496/- also was remitted in the above chalan.

Para(iii):- Rs.1068-6-0 was also remitted in the above chalan.

(iv):- The Government in their order No.92024-B-2-47-1-Edn., dated 15-12-47 have permitted to allow the excess expenditure to be incurred from District Board funds. As recovery is not possible the amount will have to be met from the District Board funds. No refund is due to Government as this amount is included in the refund of Rs.496/- Appendix A - Para 4 (b).

Para4 (v):- The incidential charges admitted are far below the amount claimed and passed for payment.~~admitted~~ As the excess over the admitted amount was refunded to Government ~~on~~ no other refund is due.

Para 5:- **Education Cess:**

As per figures furnished by the Collector, the Education cess for Fasli 1355 was Rs.304846 and for Fasli 1356 was Rs.296458/- ¼ of the amount for Fasli 1355 Viz., Rs.76211/- and ¾ of the amount for Fasli 1356 Viz., Rs.222344/- totalling a sum of Rs.298555/- is due. Towards the same a sum of Rs.284500/- was adjusted during the year 1946-47 and the balance Rs.14055/- on 26-2-48. Hence no amount is pending adjustment.

Para 6:-

(1)	**Mavillipatti school Koilpatti:**	Temporary recognition from 20-12-46 to 31-12-48 was sanctioned in District Educational Officer's letter L.Dis. 133-C/47 dated 28-1-48 (copy enclosed). p23 [illegible]
(2)	**Melmandai school, Koilpatti Taluk.** ..	Permanent recognition has been sanctioned with effect from 8-3-46 in Educational Officer's letter L.Dis.C.No.1(4) dated 6-8-46 (copy enclosed). p27 [illegible]
(3)	**Puliangudi 6th Ward Boys school, Sankarankoil Taluk.**	Recognition granted from 2-12-46 for 3 years in District Educational Officer's letter L.Dis.133/47 dated 29-4-47 - Copy enclosed. p29 [illegible]
(4)	-Do- -do- Girls.	Recognition was granted from 27-1-47 to 30-6-48 Inspectress's letter No.59-H dated 15-10-47.

Para(7):- The arrear salary was paid within one year of its account with the sanction of the Board. Hence the sanction of the Director of Public Instruction is not required.

Para 8:- The tender papers and stock accounts will be produced for verification during the next local audit.

Para 9 ((a) to (c):- Supply of Midday meals. Orders of Government have been received ordering the refund of a sum of Rs.51835 in Government Memo No.1798732/48-2-Edn., dated 14-4-48 and the ~~fxx~~ refund ~~xx~~ was made in chalan No.162 dated 12-5-48. The Government have admitted expenditure as follows:-

(P.T.O.)

(1) Salaries and allowances of teacher:-	Rs.29092- 7-0.
(2) Rent charge.	Rs. 693- 2-0.
(3) Contingencies.	Rs. 262-13-0
(4) Sheds and equipment.	Rs. 8837- 0-0.
(5) Peons and conductresses.	Rs. 271- 0-0.
(6) Books and slates.	Rs. 1462- 9-0.
(7) Supply of Midday Meals.	Rs.90581- 0-3.
	Rs.131199-15-3 or
	Rs.131200- 0-0.

Several charges admitted in the above Government Memo have not been brought to Appendix (C). Further the interpretation of Government Memo No.92024-B-2/47-1-Edn., dated 15-12-47 is that all amounts in excess of Rs.0-1-6 for meals and Rs.0-0-3 for incidental charges on the whole should be met from District Board funds. The Audit Department takes a different view of it and limit the expenditure to each month and requests refund of excess charges. The feeding in area of compulsory Education was closed from 1-4-47 as per G.O. No.386-Edn., dated 3-3-47 and charges on this account for several centres have been incurred in 1947-48. There is an excess expenditure over and above the Government grant in 1947-48. Hence the whole question can be settled after the audit of accounts for 1947-48 and admitting items referred to in Government Memo 92024-B-2/47-1-Edn., dated 15-12-47.

Para 10:- Expenditure on account of sheds:-

The expenditure on this account has been approved by Government in G.O.No.Mis.1537-Edn., dated 15-7-47 in approving the Budget for 1947-48 and revised Budget for 1946-47. The expenditure of Rs.8837/- has been admitted by Government in Memo No.1798732/48-2 dated 14-4-48. Hence the expenditure is not unauthorized.

Para 11:- Weaving account:

(a) The cost of missing yarn after taking credit for the excess yarn viz.,Rs.16-13-0 was recovered from the Headmaster and credited on 26-11-47. The file D.Dis.19883/47 may be perused.

(b) The cost of 8 spendles viz., Rs.2/- was recovered and remitted on 15-6-48.

Para 12:- Rattan work:-

The articles were sold in public auction as follows:-

Chairs large (2).	..	Rs. 6-12-0.
" Small (1).	..	Rs. 2- 8-0.
Walking sticks (19).	..	Rs. 2- 5-0.

The excess of 2 walking sticks pertains to other institution. The sale papers may be perused during local audit.

Para 13:- Audit Registers:

The Audit Registers have been completely posted and may be seen during the local audit.

Para 14:- Tools and plants registers. The instruction will be duly attended to and the registers will be completed and shown during the local audit.

Para 15:- Advance Recoverable registers:

(a) Rs.5-0-0. Rs.0-1-11. Rs.41-6-0.		Steps are being taken to adjust the amount.
Rs.29-2-0.	..	Adjusted in January 1948 account.
Rs.20-0-0.	..	The advance outstanding was Rs.20/- not Rs.21/- Adjusted in September account.

Rs.1083-12-0:	The advance has been wiped off in the advance recoverable account for 1946-47.
(b) Rs.311-0-0. Rs.772-2-0.	The advance was cleared from the excess credit of last year. No advance is pending.
Rs.1-12-0.	Since adjusted in March Final account of 1948.
Rs.2-3-0. Rs.197-14-0.	The advance was cleared by adjustment of the sum of Rs.200-6-0 in Voucher No(6080) of May 1947.
Rs.766- 2-0.	Since adjusted in March Final account of 1948.
Rs.207- 2-0.	The advance was cleared in C.B.Voucher No.623 of September 1947.
Rs.177-8-0.	Adjusted already in C.B.Voucher No.76 of August 1947 cleared by alteration in March final account.

(c) The advances recoverable register for 1947-48 will be completed soon.

Para(16):- Service Registers:

(a) Leave accounts: Arrangements have since been made to enter leave orders in the service registers when from-order drafts are submitted for signature. The entries are got attested then and there. The increments are also noted in the service register and attested. The defects pointed out are rectified.

(b) Rs.1-2-0 recovered in C.B.Voucher No.451 of September 1947.

(c)(i): The amount will be recovered in the bill for July 1948.

(ii): The leave ~~amount~~ account has been maintained as per Madras Leave Rules.

(c) V.Sankaralingam, Assistant,Board Boys school,Poolangulam was drawing a salary of Rs.26/- as a teacher in a Labour school. The Labour school was abolished and he was taken in Board's service from 1-4-33. He was at first paid Rs.16/- and then Rs.20/- as per G.O.No.5096 L & M., dated 7-12-33. His pay was raised to Rs.26/- as per para 4 of G.O.No.749 L & M., dated 25-2-35 from 1-7-34 as Government have observed in the above G.O.,that the pay of the teachers in Labour schools should not be reduced unless as a punishment. The increase was sanctioned as per above G.O.

(e): S.Zina Bivi is a mistress of Elementary lower grade in the scale of pay Rs.15/--½--20/- She was originally drawing Rs.15/- and her pay was raised in the above scale. The pay was not reduced to Rs.19/- as observed.

(f): K.Meenakshi. She was not on leave on full pay. She was in service from 22-3-46 to 6-4-46. The entry in the service register has been since corrected. No recovery is necessary. The objection may be dropped.

Para 17:- Noted for guidance.

17/8

For Special Officer
District Board,Tinnevelly.

Tsc/17.8.

Copy of letter No.L.Dis.C.133-C/47 dated 28-1-48 from the District Educational Officer,Tinnevelly East to the Deputy Inspector of schools Koilpatti and a copy ~~of~~ thereof to the Special Officer, District Board, Tinnevelly.

Ref:- 1. Endorsement No.G.C.7(33)46 dated 16-8-47 of the Deputy Inspector of schools, Koilpatti submitting recognition application for standards I to V in the Board Boys school, Mavilpatti.

2. Letter No.E-3-31703/46 dated 17-10-47 of the Special Officer District Board,Tinnevelly.

Temporary Recognition upto 31-12-1948 is sanctioned with effect from 20-12-46.

Repairs to the building need immediate attention. The articles of equipment required for the school may be supplied immediately.

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17/8

For Special Officer
~~Special Officer~~
District Board,Tinnevelly.

Tsc/17.8.

17848

Copy of L.Dis.C.1(4)/46 dated 6-8-46 of the District Educational Officer, Tinnevelly East.

1A

Read G.C.No.18(2)44 dated 11-7-46 of the Deputy Inspector of schools, Koilpatti recommending permanent recognition in respect of the Board Boys school (Ely.) Melamandai.

Permanent recognition is sanctioned in respect of the Board Boys school, Melamandai with effect from 8-3-46 the date of opening of the school.

Furniture and Equipment should be supplied immediately.

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17/8

For Special Officer
District Board, Tinnevelly.

Tsc/17.8.

37/17848

26

15

27

Copy of L.Dis.188/47 dated 29-4-47 of the District Educational Officer, Tinnevelly West.

Endorsement S.C.66/46 dated 22-4-47 of the Deputy Inspector of schools, Sankarankoil submitting R.Application on behalf of standards 1 to 5 in the Board Boys school VI Ward, Puliangudi.

Standards 1 to 5 in the Board ~~Boys~~ Harijan school Puliangudi VI Ward are temporarily recognised for 3 years from 2-12-46.

2. Equipment should be supplied soon.

3. Additional teacher may also be appointed early.

17/8

For Special Officer
District Board, Tinnevelly.

Tsc/17.8.

D/17846

29

16

Copy of L.Dis.59-H-47 dated 15-10-47 from the Inspectress of Girls Schools VII Circle, Madura.

Elementary - Education - Local Board schools - Board Girls school,VI Ward-Puliangudi - Temporary Recognition - Sanctioned.

Ref:-(I)G.C.4/47 dated 20-9-47 of the Sub-Assistant Inspectress North Tinnevelly Girls Range, Palamcottah.

(ii) E-4-5537/47 dated 10-9-47 of the Collector & Special Officer, Tinnevelly.

Temporary recognition from 27-1-47 to 30-6-48 in respect of Standards 1 to 5 of the Board Girls school,VI Ward Puliangudi is sanctioned pending improvement in equipment and school is made a complete lower Elementary Girls school in the locality by opening each of the Higher Standards II to V every year.

17/8

For Special Officer
District Board, Tinnevelly.

Tsc/17.8.

17-8-48

31

Proceedings of the Special Officer, District Board, Tinnevelly Dated 31-8-48.

Resolution No.83.

17

Read the Audit Report of the Elementary Education fund of the Tinnevelly District Board for the year 1946-47 together with the draft replies furnished for the same.

(E-5-19090/48).

APPROVED.

K. GHULAM MAHMOOD,
Special Officer.

(True extract).

R
6
13.9.48

Tsc/3.9.

For Special Officer.

32

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18

LF6452
6-11-48

Examiner's Office.

Sub:- Audit Report- Tirunelveli District Board- Elementary Education Fund- 1946-47. Replies.

Forwarded to the Secretary to Government, Education and Public Health Department with copies of the Special Offfcer's replies and the resolution of the District Board.

CA

82486

ASST. SECRETARY TO GOVT.
7 - NOV 1948
EDUCATION AND PUBLIC HEALTH DEPT.

Asst. Examiner of L.F. Accounts.

3/11

E&PH Dept.
C1

19

C No. 82486/48

17/11

p 33 cf

Audit Report - 1946-47 Elementary Education Fund Accounts - Tirunelveli Dt. Board - Recorded.

From The Examiner of L.F Accounts
L.F. 6452 dated 6.11.48
Order/MS No 2890 Edn dated 17/11/48

Recorded.

16/11/48

23/11

To
The S.O. Dt Bd. Tirunelveli
The DPI (with a copy of the report, replies from the S.O. and the further remarks of the S.O.
The Examiner of L.F. Accts.

15/11/48
15/11/48

Copies of pp 1-9 cf and pp 38-54 cf

[illegible]

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