Sectt. II-27—58,004—27-10-47.

Education and Public Health (1948) Department.

closed
8

Ms. SERIES.

G.O. NO. 3337 Edn.,

Dated 29-12-1948.

[Despatch Abstract.]

Audit Report-1946-47-Elementary Education Fund Accounts-Mathurai 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.

LF.1557/18/5/48. 2

19 MAY 1948

B8 48

Audit Report on the Elementary Education Fund accounts of the Madura District Board for the year 1946-47.

Name of Auditor: Sri G.R.Thothadri, District Inspector of L.F.Accounts

Time taken for Audit: From 4--2--48 to 24--4--48

The office of Executive authority was held by Sri W.P.A. Soundarapandian, President from [illegible]-4--46 to 31--10--46 D.I.R.Muir Esq., O.B.E., I.C.S., Collector of Madura was in charge of the District Board as Special Officer from 1--11--46 to 18--12--46 and from 5--2--47 to 31--3--47 Sri B.Madhava Rao Naidu, the acting collector was in charge as special officer from 19.-12--46 to 4--2--47.

2. The receipts and payments during the year are shown ~~is~~ 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 Funds. The closing balance viz., Rs 9,44,058-15-5 agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1947 and is in agreement with the balance in the Treasury Pass book after allowing for outstanding cheques unremitted revenue on hand at the close of the year, and for the differences enumerated in detail in paragraph 2 of the Audit Report on the General Fund Accounts for the year.

3. The more important irregulaities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be treated as part of this audit report .

4. Pending objections of previous years.

Paras 4 & 17 of the Audit Report for 1945-46
" 5 " 44-45

Tools and plant registers - Verification pending:

Certificates of verification of tools and plant have not been ~~so~~ furnished. The verification of the lists was not

not completed in the case of several schools, although the defect has been brought out in Audit Reports from the year 1942-43 onwards. As with further efflux of time it may become difficult to fix responsibleity for shortages etc., the necessity for early verification would be obvious.

Reply on p13 infra

5. Para 11 (a) and (b) of the Audit Report for 1945-46

The period for which recognition was accorded by the Education Department to the newly opened schools was not noted in the respective Establishment ~~and it~~ audit registers.

Reply on p13 infra

6. Para 12 of Audit Report for 1945-46:

Incorrect fixation of pay and consequent excess payment:

The dates of credit of the balance of Rs 25-6-0 remained to be intimated.

Reply on p14 infra

7. Para 14 of the Audit Report for 1945-46:

Acquittances - Wanting:

The acquittances of teachers remained to be produced in a large number of cases detailed in items 31, 72, 73, 74, 75, 91 and 157 of annual objection statement for 1945-46

Replies on p14 infra

8. Para 16 of the Audit Report for 1945-46:

Service registers and leave accounts not produced for scrutiny:

Many of the service registers noted in items 42, 43 and 136 of the annual objection statement for 1945-46 were not produced.

9. ADMITTED.

10. Construction of sheds - Compulsory area:

Two sheds were constructed in Sholavandan during the year for providing additional accommodation for schools in the compulsary area and a sum of Rs.4,200/- was paid on ~~the~~ vr15 and 697 of 46-47. In Director of Public Instruction's letter Rc.5336B3/46 dated 19--9--46 communicated in Government memo 55776-B-2 E.P.H. dated 30--9--46 the president was required to follow the procedure pointed in clause 1/of

19 MAY 1948

3

Section I of G.O.No.1714 Education dated 27--10--1945. The approval of the District Educational Officer to the site on which the shed relating to the Boys' School was constructed was not pointed out. The balance of 2,200 out of the total subsidy of Rs.4,200 was pending realisation. The question may also have to be taken up after approval of the District Educational Officer to the site.

11. Punishment imposed on certain teachers - Orders of cancellation by Government - Not given effect to.

Reply on p14 infra

The punishments imposed on seven teachers were cancelled in G.O.No.2110 M.S. Education dated 6-11-46. The punishments involved ~~staff account~~ stoppage of increments in some cases and termination from service in some others. This department L.F.442 dated 22--7--47 where an enquiry was made regarding the nature of action taken on the G.O. whether effect was given to the orders of Government and whether necessary entries had been made in the relevant service registers was not replied to. The punishments imposed have not been rescinded as required by the orders of Government cited above.

12. Subsidy - Schools transferred from the Trichinopoly to the Madura District Board - Adjustment from Trichy District Board - Pending:

Reply on p 15 infra

A subsidy of Rs.1,998 paid for the maintenance of some of the Elementary schools since transferred, from the The Trichy District Board was due from the Trichy to the Madura District Board funds with reference to G.O.No.Ms.1498 Edn. dated 31--7--46. In his endorsement Rc.E-8-5817/15 dated 26--3--47, the special officer Trichy District Board stated that the sum of Rs.1,998 was credited to the Madura District Board on 23--11--46. In reference numbers 2339/46 dated 8--1--48 and 1--3--48, the Treasury Officer, Madura was requested to effect the adjustment of the amount to the credit of Madura District Board funds. The credit in the accounts of the District Board and in the Pass book was not pointed out.

not [illegible]

13.

13. **Short adjustment to Elementary Education funds of cess amount.**

A sum of Rs.21,712 being the Education cess for fasli 1356 was wrongly credited to General Funds in the Demand Collection and Balances registers and account. The sum was not also carried over as balance in the miscellaneous demand register relating to Elementary Education Funds to watch the eventual adjustment to the Elementary Educational Fund.

Reply on p15 infra

(2) The final adjustment of Education cess for fasli 1355 within the year 1946-47 that should normally have been made was not effected up to the close of audit.

14. **Acquittances - Wanting:**

Reply on p15 infra

Acquittances of the teachers in support of receipt of salary were not produced in a large number of cases. Instances have been detailed in items 21, 22, 23, 24 and 25 of the annual objection statement.

15. **Payment of gratuity - Connected documents - not produced:**

The acknowledgements and the connected records and service registers were not produced in support of the payment of gratuity in the following cases though the defects were pointed out in items 214 and 215 of the objection statement for the half year ending 31--3--47.

Vr.5809/3-47	Gratuity to Ponnammal	Rs.100	0	0
-do-	to G.M.Durai	8	8	0

16. **Rent - Payment for schools located in places where there is a departmental buildings:**

Page 17 of the Register of buildings indicated that the vannivelampatti school building was constructed at a cost of Rs.595 and completed in March 1940. A monthly rent of Rs.10 was however being paid as rent for the school from September 1945. The file bearing D.Dis.10712/45 noted in the register of buildings may be produced to ascertain ~~the dddddd~~

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19 MAY 1948

ascertain the circumstances under which and the building for which the rent was paid.

Melur ~~T.K.~~ Taluk Kidaripatty Girls School - building: According to the register of buildings, a school building was constructed at Kidaripatty at a cost of Rs;2030-6-0 A monthly rent of Rs,2-3-0 was however paid as rent for the school from April 44. The necessity for the payment of a rent to a building ~~ordered~~ owned by the District Board was not apparent.

17. **Defects in the maintenance of the Establishment audit register:**

In many cases, payment was omitted to be posted in the Establishment Audit Register. The dates of relief or of rejoining duty from leave, the periods of leave granted were invariably omitted to be written up in the fly leaf of the register. The Establishment Audit Register was not made to serve the purpose for which it is intended.

Reply on p16 infra

In many cases the orders sanctioning the Establishment and the sanctioned strength of each school were not noted in the register. Even the details of appointments, name, pay of teachers were not filled in, in the relevent columns of the register. The register was not posted methodically to serve a real purpose. Attention is invited to circular No. Lr.4581 dated 2--9--43 of the Examiner of Local Fund accounts regarding the maintenance of the register.

18. **Service registers - Not produced.**

In a large number of cases, the service regiters of schools assistants were not produced during the check of the entries in the statement of permanent Establishment as on 1--4--47. Cases have been detailed in items 26 to 30 and 33 of the Annual objection statement.

In many cases detailed in items 31 and 32 of the annual objection statement certificates of verification were not recorded in the service registers.

19. Sale papers - Not produced:

In regard to the realisation of sale amounts noted below, the relevant lease and sale papers remained to be produced.

credited in september 1946

Lease of cocoanut trees of Board Boy School, Viraganur	Rs.27 0 0
Sale proceeds of trees in Board Boys School, Alanganallur	8 15 0
Sale proceeds of cotton seeds in May 1946	2 8 0

2 (2) In the sales held on 17 and 19--8--46 of finished artices received from prevocational instructors the amount fetched in sale was Rs.1473-7-0. The credits in August to October 46 relating to the sale aggregated Rs.1471-7-0. The difference of Rs.2 was not yet credited.

20. Tr.5735/3-47 - Cost of binding 30 foolscap size note books for 30 pay abstract books in the Elementary Education Section - Rs .75-0-0:

Reply in page 17 infra

The establishment audit register that has been prescribed is being used for the record of pay etc to the teachers The necessity for the payment of binding charges for providing 30 pay abstract books of another auxiliary rough audit register was not clear. Information regarding the ~~gratuty~~ quantity and cost of paper supplied to the binder from the District Board was not also available. Information regarding the rates settled previously with the printer was not also available. The sanction of Government may be pointed out to the expenditure incurred.

21. Registers, Records not maintained:

A register of service registers was not maintained.

The Establishment list, if any, maintained with reference to G.O.No.1551 E & P.H. dated 13--7--37 was not produced.

Reply on p 17 infra

not pp

22. In their order G.O.No.366 Edn. dated 3--3--47 Government had instructed the transfer of the utensils purchased out of the subsidy for compulsary Education Department.

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19 MAY 1948 MADURA

The utensils entered on pages 1 to 26 of the Inventory register of utensils remained to be transferred to the Education Department.

23. The result of audit may be considered as satisfactory.

24. The receipts and charges of the year were Rs.12,58,357-0-9 and Rs.12,92,613-4-4 respectively.

25. Three hundred and thirteen objections involving Rs 17,439-5-6 as indicated below and detailed in the annual objection statement were pending settlement at the close of audit.

Year	items	amount.
1944-45	40	Rs.3,759 9 6
45-46	93	3,980 13 0
46-47	180	9,698 15 0
	313	17,439 5 6

S.Rangaswamy Iyer,
Assistant Examiner of L.F.Accounts,
Southern Circle, Trichinopoly.

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

/True copy/

R Balasubramanian

Superintendent,
Office of the Examiner of Local Fund
Accounts, Mount Road, Madras-2

M.G. 10-5-48.

14/5/48

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY
EDUCATION FUND OF THE MADURAI DISTRICT BOARD
FOR THE YEAR 1946--47.

Heads.	Actuals, 1946-47. Rs.	A.	P.	Final Budget Appropriation. Rs.	A.	P.
OPENING BALANCE:	71,341	12	10			
Receipts-Ordinary. ..						
1. Education Tax	2,74,496	0	0	300500		
2. Fees and Penalties under the Elementary Education Act Arrears.	0	1	6			
3. Income from investments, etc ..						
4. School fees						
5. Endowments						
6. Contributions	..	..		..		
7. Other Receipts	6,426	0	8	3,500		
8. Government Grant-Compulsory Edn. & Midday Meals.	1,63,165			200913		
1. Under section 37 of the Elementary Education Act ..	91,830 99,293	 2	 0	210850 96550		
ii. Under provise to Section 37 of the Elementary Education Act.	2,24,337			224560		
9. Contribution from the General Account--	..	..	..			
a. For Payment of temporary allowance of 1/3 cost of P.V. teachers.	998	15	8			
b. For other purpose to wipe off deficit ..	1,48,200 2,42,030	..	..	1,48,200 2,40,330		
10. Investments realised	..	..	..			
11. Advances Recovered	99,978	13	11	4,600		
Deduct - Refunds	(-)92,548	1	0			
Deduct-Amount transferred to Capital ..	(-)24,694	10	8	40,500		
Total ..	12,33,512	6	1	13,89,503		

Receipts-Capital

Heads.	Actuals, 1946-47. Rs.	A.	P.	Final Budget Appropriation. Rs.	A.	P.
1. Government grants	..	..				
2. Endowments and contributions						
3. Sale proceeds of furniture etc.	150					
4. Contribution from General account-Ordinary	..	..				

10

5. ~~Investments realised~~ Compulsory Education.		40,170
Add:-Amount transferred from ordinary	24,694- 10- 8	40,500
Total	24,844- 10- 8	80,670
Total, Ordinary & Capital ...	12,58,357- 0- 9	14,70,173- 0- 0
Grand total, including opening balance	13,29,698- 13- 7	14,70,173- 0- 0

EXPENDITURE-ORDINARY.

1. Staff:-		
Salaries and allowances District Board Educational Officer contribute for pension etc., ...	1,672- 5- 0 359- 4- 0 355- 9- 0 }	3,080
Masters	5,33,993- 15- 0 4,17,671- 3- 0	6,18,160 4,15,846
Clerks and servants	12,837- 11- 0 5,194- 7- 0	8,950 7,190
Education tax-Collection charges		
Contribution to Provident fund	25,968- 8- 0	26,620
Travelling allowances D.B.E.O., Master	253- 10- 0 2,194- 7- 0	500 2,500
Stipend of teachers sent for training		
2. Contingencies and equipment-contingencies		
House Rent	25,359- 15- 0	35,840
Other items	26,527- 9- 6	29,987
Equipment .. .. .. Furniture and apparatus	284- 7- 0	2,000
Library books and maps ..	1,211- 11- 0	1,000
Other items		
3. Prizes and Scholarships	250	
4. Repairs to buildings	270- 14- 0 5,195- 5- 0	15,000
5. Midday Meals	96,825- 14- 2	2,10,850
6. Contribution to Panchayat		
7. Manual Training	4,296- 10- 0 893- 5- 0	6,420 960
8. Advances recoverable	1,06,152- 0- 0	4,600
Total	12,67,768- 9- 8	13,89,503

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19 MAY 1948

Expediture-Capital.

1. Lands and buildings	6700	20,000
2. Equipment-		
1. Furniture and apparatus	14,840 1 0 -3	55,170
2.Library books and maps	428- 8- 0 2,071-13- 0	2,500 3,000
3. Manual Training	807- 4- 8	
4. Other items		
Total	24,844-10- 8	80,670
Total, expenditure(Ordinary and capital)	12,92,613- 4- 4	14,70,173
Total, Closing balance	37,085- 9- 3	
Grand total, including closing balance	13,29,698-13- 7	14,70,173

G. R. Nathan
District Inspector
of L.F. accounts

Cer
26.4.48

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Missent

forwarded to the addressee.

DISTRICT BOARD OFFICE, MADURA.
29 MAY 1948

Ⓡ 20528.

For COMMISSIONER, MADURA MUNICIPAL

EXAMINER OF LOCAL FUND ACCOUNTS, MADRAS
27 MAY 1948

Returned to the Examiner of L. F. Accounts, Mount Road, Madras. 2.

2. This report relates to Madura District Board.

K. Raghavan
22/5/48
For Special Officer,
Malabar Dist. Board.

22.5.

AUD T REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE MADURA D

BOARD FOR THE YEAR 1946-47.

8

Report.	Reply.
1. The Office of Executive authority was held by Sri W.P.A. Soundrapandian, President from 1-4-46 to 31-10-46. D.I.R. Muri, Esq., O.B.E., I.C.S., Collector of Madura was in charge of the District Board as Special Officer from 1-11-46 to 18-12-46 and from 5-2-47 to 31-3-47. Sri B.Madhava Rao Naidu, the acting collector was in charge as Special Officer from 19-12-46 to 4-2-47.	No remarks.
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 funds. The closing balance viz.,9,44,058-15-5 agrees with the consolidated closing balance of the various funds asper abstract attached to the account for March 1947 and is in agreement with the balance in the Treasury Pass book after allowing for outstanding cheques unremitted revenue on hand at the close of the year, and for the differences enumerated in detail in paragraph 2 of the Audit Report on the General Fund Accounts for the year.	No remarks.
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 part of this audit report.	The annual objection statement is being replied to separately.
4. Pending objections of previous years: Paras 4 & 17 of the Audit Report for 1945-46. Para 5 of the audit report for 44-45. Tools and plant registers: Verification pending: Certificates of verification of ~~the lists was not~~ tools and plant have not been furnished. The verification of the lists was not completed in the case of several schools, although the defect has been brought out in Audit Reports from the year 1942-43 onwards. As with further efflux of time it may become difficult to fix responsibility for shortages etc., the necessity for early verification would be obvbous.	The Tools and plant registers in respect of 331 schools have written up and verified. The writing up and verification in respect of the remaining 38 schools are being expedited.
5. Para 11 (a) and (b) of the Audit Report for 1945-46: The period for which recognitiion was accorded by the Education Department to the newly opened schools was not noted in the respective Establishment Audit Registers.	As already stated in reply to pa 11-A and B of the Audit Report for 1945-46, the periods for which recognitiion, has been granted have been noted in the Establishment Audit Registers.

Plis

a 12 of Audit Report for 45-46 : ect fixation of pay and conse- excess payment: The dates of of the balance of Rs.25-6-0 d to be intimated.	Out of a total sum of Rs.99-6-0 to be recovered ~~made~~ from the teacher Rs.74/- was recovered upto the end of March 48, and the balance of Rs.25-6-0 during April 1948 to July 1948. The recovery has thus been effected in full.
a 14 of the Audit Report for 6: Acquittances - Wanting: cquittances of teachers remained produced in a large number of detailed in items 31,72, 73, 74, a 91 and 157 of annual objection statement 945-46.	Acquittances in respect of items 31,74 and 91 were already shown during local audit and the objection was got removed. Acquittances in respect of items 72,73, 75 and 157 only were pending production. These may be perused during local audit, as already requested in the reply to the further remarks on para 14 of the Audi Report for 1945-46.
ara 16 of the Audit Report for 46: Service registers and leave s notproduced for scrutiny: the service registers noted in 2, 43 and 136 of the annual on statement for 1945-46 were not ed.	As already stated in the reply to the further remarks on para 16 of the Audit Report for 1945-46, the Service Registers are kept ready. They may be perused during local audit.
ITTED.	
onstruction of sheds: Compulsory : Two sheds were constructed in vandan during the year for pro- ng additional accommodation for ols in the compulsory area and sum Rs.4,200/- was paid on Vouchers d.697 of 1946-47. In Director of ic Instruction's letter Rc.5336-B- dated 19-9-46 communicated in nment Memo 55776-B-2- Education blic Health, dated 30-9-46, the ent was required to follow the ure ~~wanted~~ in clause 1 of Section 0.No.1714, Education, dated 945. The approval of the Dt. onal Officer, to the site on which relating to the Boys' school was ted was not pointed out. The of Rs.2,200/- out of the total of Rs.4,200/- was pending reali- The question may also have to up after approval of the District nal Officer, to the site.	The approval of the District Educational Officer, Madura has been sought for in this office Roc.6188/47 dated 2-4-47 and it is still awaited. He has also been reminded; Out of an expenditure of Rs.4200/- on the construction of sheds and Rs.2500-14-0 on equipment ~~&~~ Rs.6700-14-0 incurred in all and claimed as grant, Government admitted a sum of Rs.4500-14-0 only. Particulars for withholding Rs.2200/- have since been received from the Director of Public ~~Health~~ Instruction, Madras. Government will be addressed for payment of the remaining grant on receipt of a reply from the District Educational Officer, Madura.
shment imposed on certain teachers - f cancellation by Government - Not fect to: The punishments imposed teachers were cancelled in G.O. , M.S. Education dated 6-11-46. shments involved stoppage of incre- n some cases and termination from e in some others. This department 442 dated 22-7-47 where an enquiry ade regarding the nature of action n on the G.O. whether effect was given the orders of Government and whether necessary the had been made in the relevant ies had been made in the relevant ies registers was not replied to. The shments imposed have not been rescinded required by the orders of Govt. cited above.	V. Subramanian, T.A.Pichai Pillai, K. Vellasamy and Karuppa Thevar who were only acting incumbents left the District Board service subsequent to 1942, and are not working at present. Regarding Alagarajan, C.Kaliappan and N.R.Gopalan, the punishments imposed on the teachers have been cancelled and the arrears due to them have been paid.

Para 12: Subsidy - Schools transferred from the Trichinopoly to the Madura District Board - Adjustment from Trichy District Board - Pending. A subsidy of Rs.1,998/- paid for the maintenance of some of the Elementary schools since transferred, from the Trichy District Board was due from the Trichy to the Madura District board funds with reference to G.O.No.Ms.1498, Education, dated 31-7-46. In his endorsement Rc. E.8.5817/15 dated 26-3-47, the Special Officer, Trichy District Board stated that a sum of Rs.1,998/- was credited to the Madura District Board on 3-11-46. In reference numbers 2339/46, ted 8-1-48 and 1-3-48, the Treasury Officer, Madura was requested to effect the adjustment of the amount to the credit of Madura District Board funds and the Pass book was not pointed out.	The Treasury Officer, Madura reported that the amount Rs.1998/- was adjusted to the credit of the Madura District Board on 24-11-46. But credit for the amount was not shown in the Pass book of the Madura District Board, and hence int~~o~~ the cash book of the District Board also. The Treasury Deputy Collector has been requested to exhibit the amount in the Pass Book. His reply is awaited. This has also been brought ~~as~~ as arrears due in the Miscellaneous Demand Register for the credit being watched.
Para 13: (1) SHORT ADJUSTMENT TO ELEMENTARY EDUCATION FUNDS OF CESS AMOUNT: A sum of Rs.21,712/- being the Education cess for fasli 1356 was wrongly credited to General funds in the Demand Collection and Balance registers and account. The sum was not also carried over as balance in the miscellaneous demand register relating to elementary education funds to watch the eventual adjustment to the ementary educational fund.	The sum of Rs.21712/- was duly brought forward as arrears in the Miscellaneous Demand Register for 1947-48. The amount was adjusted to the credit of the Elementary Education funds in February 1948. The entry in the Miscellaneous Demand Register was also verified during local audit.
2) The final adjustement of Education ess for fasli 1355 within the year 46-47 at should normally have been made was not ffected upto the close of the audit.	The final adjustment for fasli 135 was ~~been~~ made in March 1948, by refunding to the Provincial Funds a sum of Rs.22396/- from the Elementary Education Funds which had been overpaid to the District Board during the fasli.
14. Acquittances - Wanting: Acquittances of the teachers in support of receipt of salary were not produced in a large number of cases. Instances have been detailed in items 21, 22, 23, 24 and 25 of the annual objection statement.	The acquittances referred to in item No.21,22, 23, 24 and 25 of Annual objection statement are kept ready. They may be perused during local audit.
15. Payment of gratuity - Connected documents - not produced: The acknowledgements and the connected records and service registers were not produced in support of the payment of gratuity in the following cases though the defects were pointed out in items 214 and 215 of the objection statement for the half year ending 31-3-47. Vr.No.5809/3-47 Gratuity to Ponnammal. Rs. 100/- -do-5267/3-47 G.M. Durai 8/8/0	The service registers and the acknowledgements of the partie are kept ready. They may be perused during local audit.

P T O

pa ent for schools located aces where there is a departmental ilding: Page 17 of the Register of buildings indicated that the Vannivelam- [illegible] school building was constructed at a cost of Rs.595/- and completed in March 1940. A monthly rent of Rs.10/- was however being paid as rent for the school from September 1945. The file bearing D.Dis.10712/45 a noted in the register of buildings may be produced to ascertain the circumstances under which and the building for which the rent was paid.	1. Vannivelampatti: The Deputy Inspec of schools, Tirumangalam range reporte that the school building was in a dangerous condition and desired that the school must be shifted from there. The school was accordingly housed in two rented buildings on a rent of Rs. 2 and 8 per mensem from 6-9-45. D.Dis.10712/45 referred to may be perused during local audit.
Melur taluk: Kidaripatti Girls' school - building: According to the register of buildings building was constrcted at Kidarpatti at a cost of Rs.2030-6-0. A monthly rent of Rs.2-3-0 was however paid as rent for the school from April 1944. The necessity for the payment of a rent to a building owned by the District Board was not apparent.	KIDARIPATTI: The matter is under correspondence with the Tahsild of ~~Tirumangalam~~ Melur, as the report received from the Headmaster in the matter ~~has not support~~ does not support the entries in the ~~rei~~ register of buildings. A conclusive reply will be given on clearing up the matter.
17. Defects in the maintenance of the stablishment Audit Register: In many ases payment was omitted to be posted n the Establishment audit register. ie dates of relief or of rejoining ity from leave, the periods of leave ritten up in the fly leaf of the register. The Establishment Audit egister was not made to serve the urpose for which is to e intended. n many cases the orders sanctioning he Establishment and the sanctioned strength of each school were not noted n the register. Even the details f appointments, name, pay of teachers, were not filled in, in the relevant olumns of the register. The register as not posted methodically to serve real purpose. Attention is invited circular No.L.F.4581 dated 2-9-43 the Examiner of Local Fund Accounts arding the maintenance of the ister.	Full details regarding strength, leave taken, date of relief, etc. have been noted in the Pay Abstract Register which contains particulars teacher-wise and which is maintained as an auxiliary register to the Establishment Audit Register, as they can not be noted in the Establishment audit register which contains particulars only school-wise. The instructions are noted.
18: Service Registers - Not ced: In a large number of cases, the ce registers of school assistants ot produced during the check of tries in the statement of permanent ishment on 1-4-47. Cases have been d in items 26 to 30 and 33 of the Objection Statement. cases detailed in items 31 and e annual objection statement ates of verification were not in the service registers.	The service registers referred to are kept ready with verification certificates recorded therein. They may be perused during local audit.

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17

19. Sale Papers: Not produced; In regard to the realisation of sale amounts noted below, the relevant lease and sale paper remained to be produced. Credited in Septr.1946. 1. Lease of cocoanut trees of Board Boys' school, Viraganur. — Rs.27- 0- 0 2. Sale procees of trees in Board Boys' school, Alanganallur. — 8-15- 0 3. Sale proceeds of cotton seeds in May 1946 — 2- 8- 0	The trees within the compound of the Board Boys' school, Viraganur have been rented on tree patta for 19 years to one Subbiah Pandaram for Rs.27/- per annum from 1-7-34. The lease amount is being collected every year, from the pattadar. There are no sale lists therefore for the same. Rs.8-15-0 and Rs.2/- refer to the sale of dead trees etc. The sale lists for them have been retained in the Divisional Engineer's Office (Highways). They may be looked into at the time of the next local audit of that office.
Para 19 (2) In the sales held on 17 and 1 -8-46 of finished articles received from Prevocational Instructors the amount fetched in sale was Rs.1473-7-0. The credits in August to October 1946 relating to the sale aggregated Rs.1471-7-0. The difference of Rs.2/- was not yet credited.	The balance of Rs.2/- has been realised and remitted in June 1948.
Para 20: Vr.No.5735/3-47 - Cost of binding 30 foolscap size note books for 30 pay abstract books in the Elementary Education Section - Rs.75- 0- 0. The establishment audit register that has been prescribed is being used for the record of pay etc. to the teachers. The necessity for the payment of binding charges for providing 30 pay abstract books of another auxillary rough audit register was not clear. Information regarding the quantity and cost of paper supplied to the binder from the District Board was not also available. Information regarding the rates settled previously with the ~~pinr~~ printer was not also available. The sanction of the Government may be pointed out to the expenditure incurred.	C.No.837 40/48 Please see the detailed report made on the subject in this office Roc.E.15.10974/48 dated 16-7-48. Further action will be taken on receipt of a reply. The connected Papers are kept ready. They may be looked into at the next local audit
Para 21: Registers, Records not maintained: A register of service registers was not maintained. The establishment list, if any, maintained with reference to G.O. No.1551, E & P.H., dated 13-7-37 was not produced.	The register of service registers and the Establishment ~~audit~~ register have been maintained. They may be perused during local audit.
Para 22: In their order G.O.No.366, Education, dated 3-3-47 Government had instructed the transfer of the utensils purchased out of the subsidy for compulsory Education Department. The utensils entered on pages 1 to 26 of the Investory register of utensils remained to be transferred to the Education Department.	The utensils purchased out of Government grant for Midday Meals have been handed over to the District Educational Officer in June 1948 and necessary acknowledgement obtained.
Para 23: The result of audit may be considered as satisfactory.	No remarks.
Para 24: The receipts and charges of the year were Rs.12,58,357-0-9 and Rs.12,92,613-4-4 respectively.	No remarks.

20/8

PR 20/8 For Collector [illegible] Madura [illegible]

Proceedings of the District Board, Madura.

No. 19. Dated 30/9/48.

Letter L.F. No. 1557/48 dated 18/3/48 from the District Inspector of L.F. Accounts, Madura forwarding the Audit report on the Elementary Education Funds of the Madura District Board for the year 1946=47, and the Special Officer's order dated 15/9/48 thereon approving the replies and requiring Board's proceedings being recording approving the same (+File No. 10974/48).

Resolution: Approved.

Sd. K. Rama Varma Raja,
Collector & Spl.Officer,
District Board, Madura.

//+True Extract//

R.S.5/10-

T.S.Kalyanasundaram
5/10/48
For Collector & Spl.Officer,
District Board, Madura.

12

21

L.F. 7197
30-11-48

Examiner's Office.

Subject:- Audit Report-1946-47- Elementary Education Funds Madura District Board-Forwarded with the replies of the Collector and Special Officer.

ASST. SECRETARY TO GOVERNMENT
2 - DEC 1948
EDUCATION AND PUBLIC

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

Asst. Examiner of L.F. Accts.

22/XI.

pp 1-19 & 20

89663

To.

The Secretary to Govt.
E & PH. Dept.
Madras

ஜி. எஸ். சுந்தரராஜன்,
ரெஜிஸ்ட்ரேஷன் ஆபீசர்.

உசிலம்பட்டி,
1938

நடேசர் பிரஸ், திண்டுக்கல்—38.

23

13

C.F. 32.

Local Administration Department

ASST. SECRETARY TO GOVERNMENT
30 DEC 1948
EDUCATION AND PUBLIC HEALTH

Received 15 NOV Registered

ASST. SECRETARY TO GOVERNMENT
19 NOV 1948
EDUCATION AND PUBLIC HEALTH DEPT.

From (Name)
Sri K. Rama Varma Ra B.A.,
Designation
Collector & Spl. Officer,
Station
District Board, Madura.

To
The Secretary to Government,
Education & Public Health Dept.,
Madras.

Enclosures:
3 sheets of
one statement

No. E.15.10974/48 dated 7 - 11 -

ASSISTANT EXAMINER OF LOCAL FUND ACCOUNTS
5 DEC 1948
TRICHINOPOLY

83740

6780

Sir,

Sub: EDUCATION - Elementary - Madura District Board - Maintenance of Pay Abstract register as an auxiliary register to the Establishment Audit Register of school masters maintained in this office - Permission for continuance - Requested.

Consequent on the heavy double payment caused in the disbursement of salary to the teachers of the elementary schools in the Malabar District Board in the year 1937-38, the enclosed form of pay abstract was devised in this District Board Office. And it has been in use ever since the year 1938-39. On an inquiry by the District Inspector of Local Fund Accounts, Madura in November 1938, about the measures taken for prompt payment of salary and avoidance of any double payment etc. to the teachers, he was informed that this form of Pay Abstract had been introduced and maintained in this District Board Office which facilitated proper check of bills and ~~prevalent~~ prevented double payment. This pay abstract register is being continued as an auxiliary register even after the transfer of the maintenance of the Establishment Audit Register to the District Board in September '43 as per L.F.No.4581/43 dated 2-9-43 of the Examiner of Local Fund Accounts.

2. The maintenance of the Pay Abstract Register as an auxiliary register to the Establishment Audit Register, though it throws additional work on the office staff, affords the following facilities:-

(a) The register is maintained schoolwise and individualwise noting the rate of pay of each individual so as to afford facility for checking the monthly bills received.

(b) By posting against each individual the pay passed and paid to him each month, the register shows at a glance whether the salary of a particular individual for a specified month has been paid or not for easy check when a supplemental bill for the school is received.

(c) It prevents payment of salary for a second time, since the Clerk while checking the bill is able to see the entries made against each teacher monthly if his claim for a particular month has been passed and paid previously or not, the column against the teacher being left blank if payment not made.

(d) The periods and nature of leave taken by each teacher except casual leave are noted in the fly leaf attached to each page in order to help the Clerk while checking the bills received.

(e) Reference to the periods and nature of leave and the amount paid to a teacher, noted against his name in the pay abstract register, affords much facility for the verification of the Service Register at the end of the Calendar year.

Details of pay etc. passed for each teacher and for each school is entered in this register by the Clerk before passing the bill for a particular month and the entries made against each individual and the total amount passed for each school for every month are

P T O

checked by the Accountant and initialled by him, and the register is thus made an authenticated record.

3. In fact the maintenance of this register has afforded great facility in the payment of the dearness allowance at the enhanced rate recently sanctioned from 1-1-48 within a month for all the school, in this District Board as the payments made from 1-1-48 could be checked at a glance in respect of each teacher in the pay abstract.

4. The Establishment Audit Register that is being maintained can only show the totals of the payment made to each school ~~of the payment made to each school~~ and not the payment made to each individual, so as to avoid a double payment and cannot also afford the other facilities mentioned above.

The maintenance of the pay abstract register and the ~~a~~ facilities it affords, were also reported to the District Inspector of L.F. Accounts in this office D.Dis.734/38 dated 10-11-38, with reference to his L.F.No.911/38 dated 7-11-38, and the utility of the same was also recognised by the audit department, when the register was allowed to be maintained from 1938 and even after the transfer of the maintenance of the Establishment Audit Register to the District Board Office in September 1943. While no objection was taken to the maintenance of this register till the end of 1947, the audit department has, in para 20 of the Audit Report of the Elementary Education Funds for the year 1946-47 communicated to this office in May 1948, taken objection for the first time to the payment of Rs.75/- made in March 1947 for the binding of foolscap size note books for 30 pay abstract books required for use in the years 1947-48 and 1948-49, and has desired that sanction of Government may be obtained for the expenditure. Please see extract of item No.20 of the Audit Report of Elementary Education Funds for the year 1946-47 enclosed.

P3 infra
Compiled at p6
7 (V)

The facilities that the Pay Abstract register affords and the administrative purpose it serves which is not served by the Establishment Audit Register was pointed out to the District Inspector of L.F. Accounts, in this office Roc.10974/48 dated 16-7-48 and he was requested to advise how the Establishment Audit Register could be maintained so as to serve the purpose served by the Pay Abstract Register for reasons of administrative convenience if he desired the abandonment of the Pay Abstract Register. He has simply referred me to the instructions of the Examiner of L.F.Accounts contained in Circular No.4581 dated 2-9-43. Copies of correspondence on the subject are enclosed.

pp 3-5 infra

In view of the practical and administrative facilities stated above, which the Pay abstract register affords, I request that Government may be pleased to permit the continuance of the Pay Abstract Register as an auxiliary register to the Establishment Audit Register in the Elementary Education Section of this District Board and also to accord sanction for the expenditure of Rs.75/- incurred in March '47 for binding 30 Pay Abstract Registers, as required by the audit department in paragraph 20 of the Audit Report of the Elementary Education Funds for the year 1946-47.

EXAMINER OF LOCAL FUND ACCOUNTS
4030
25 NOV 1948
MADRAS

9/11/48
g.v.s.9/11

9.11.48.
For Collector & Spl. Officer.

E&PH Dept
Endt. No 83740/48-C1 Edn D/ 19.11.48
Referred to the Examr. of L.F Accounts for remarks

Asst. Secretary to Govt.

To
The Examiner of L.F Accounts
(with pages 1-10 of file returned with reply)

Enc: 1.

14

Para 20 of Audit Report of Elementary Education Funds for 1946-47.

Cost of binding 30 foolscap size note books for 30 Pay Abstract books in the Elementary Education Section - Rs.75/- paid in March 1947.

"The Establishment Audit Register that has been prescribed is being used for the record of Pay etc. to the teachers. The necessity for the payment of binding charges for providing 30 Pay Abstract books of another auxiliary rough audit register was not clear. Information regarding the quantity and cost of paper supplied to the binder from the District Board was not also available. Information regarding the rates settled previously with the printer was not also available. The sanction of Government may be pointed out to the expenditure incurred."

(True Copy)

-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V

Copy of letter Ref.No.E.15.10974/48 of the Collector and Special Officer, District Board, Madura to the District Inspector of L.F.Accounts, Madura.

Sub: Paragraph 20 of the audit report of Elementary Education Funds - Madura District Board for the year 1946-47.
Your Roc.L.F.No.1557/48 dated 18-5-48.

The pay abstract register showing the salary etc. paid to the teachers of Elementary schools is being maintained ever since the year 1938-39 and the maintenance of the same as an ~~auxiliary~~ auxilliary register to the Establishment audit register has also been continued even after the latter register was ordered to be maintained in the District Board Office in 1943.

The maintenance of the Pay Abstract Register, though it involves additional work to the staff, affords the following facilities.

1. The register is maintained school-wise and individual-wise noting the rate of pay of each individual so as to afford facility in checking the monthly bills received.

2. By posting against each individual the pay passed and paid to him each month the register shows at a glance if the salary of a particular individual for a particular month has been or not, for ~~early~~ easy check when a supplemental bill for the school is received.

3. It prevents payment of salary for a second time since the Clerk while checking the bill is able to see the entries made against each teacher monthly if his claim for a particular month has been passed and paid previously, and, the column against the teacher being left blank, if payment is not made.

4. The periods and nature of leave taken by each teacher except casual leave is noted in the fly leaf attended to each page in order to help the Clerk while checking the bills received.

5. A reference to the periods of leave etc. and the amount of salary paid to a teacher noted against his name in the Pay Abstract Register affords much facility for the verification of his service register at the end of the Calender year.

Details of pay etc. passed for each teacher and for each

P T O

school is entered in this register by the Clerk before passing the bills for a particular month and the entries made against each individual and the total amount passed for each school for every month is checked by the Accountant and initialled by him and the register is thus made an authenticated record.

The Establishment Audit Register that is being maintained can only show the totals of the payment made for each school every month and not the payment made to each individual so as to avoid a double payment and cannot also afford the other facilities as stated above. The maintenance of the Pay Abstract Register and the facilities it affords were also reported to you in this office D.Dis.734/38 dated 10-11-38 with reference to your No.L.F.911/38 dated 7-11-38 and the utility of the same was also recognised by you when the register was allowed to be maintained from 1938 and even after the transfer of the maintenance of the Establishment Audit Register to the District Board Office in September 1943, till the end of 1947-48, when objection is taken to the maintenance of this register for the first time.

In view of the practical and administrative facilities stated above, which the Pay Abstract Register affords, I request to be informed if you still insist upon the Pay Abstract Register being discontinued. I also request your advise as to how the Establishment ~~Auidt~~ Audit Register can be so maintained as to serve the purpose served by the Pay Abstract register for reasons of administrative convenience, if you desire the maintenance of the Pay Abstract Register to be abandoned.

(True Copy)

-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V

Enc: 3.

Copy of letter Ref.L.F.No.507 dated 13-9-48 of the District Inspector of L.F.Accounts, Madura to the Collector and Special Officer, District Board, Madura.

Sub: Para 20 of the Audit Report 1946-47.
Your letter Ref.E.15.No.10974/48 dated 16-7-48.

Particulars have not been furnished as to the quantity and cost of paper supplied to the binder nor as to the rates settled previously with the printer. They may now be supplied.

2. As regards the maintenance of the Establishment Audit Register, reference is invited to the instructions of the Examiner of Local Fund Accounts contained in circular No.4028 dated 9-9-44.

(True Copy)

-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V

Copy of letter Ref.10974/48 E.15. dated 21-9-48 /of the Collector and Spl. Officer, District Board, Madura to the District Inspector of L.F. Accounts, Madura.

Sub: Para 20 of Audit Report for 1946-47 - Maintenance of Establishment Audit Register for Elementary schools.
Your L.F.No.507 dated 13-9-48.

The Circular No.4028 dated 9-9-44 of the Examiner of L.F.Accounts referred to in your reference quoted above does not appear to have been received in this office. I therefore request that a copy of the same may be sent for reference.

(True Copy)

29 7

Enc: 5.

Copy of letter Ref.No.L.F.672, dated 26th October 1948 of the District Inspector of L.F.Accounts, Madura to the Special Officer, District Board, Madura.

Sub: Para 20 of Audit Report for 1946-47 - Maintenance of Establishment Audit Register.
Ref: Your letter Roc.10974/48 E.15. dated 21-9-48.

The circular dated 9-9-44 referred to in the previous reference relates to instructions issued for the maintenance of Establishment Audit Registers in Panchayat Boards. Please refer to circular L.F.No. 4581 dated 2-9-43 for District Boards which may be available in the stock file of your office.

(True Copy)

-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V

15

Sample form of Pay Abstract Register

Elec div section

District Bd Office Madura

School No 60 Ariamalayampatti girl's school - Rayappanpatti P.O.

Note. Subsidiary bills should be noted in Red ink.

Serial No	Name	Rate of Pay & DA	PF No	Rate of PF Subscription	Pay for March 48		April 48	May 48	June 48	Jul 48
1	M. G. Thangammal	34	2042	3	34					
	DA	19			16					
	Arrears DA.				3					
2.	Gnanatheepan	30	Actg	-	30					
	DA	19			16					
	Arrears DA				3					
	House Rent	5			5					
	Contingencies.	12 as				12				
					107	12				

Initials of the Acct.

PD 7/14.
6 ...
PD 6/12

Sanctioned strength
Higher grades 2.

16

Particulars of leave taken with nature of leave & period with order No & date & details of arrangements etc if any to be noted here.

August 48	September 48	Oct 48	Nov 48	Dec 48	Janu 49	Febr 49.

H33

01/ 18 34 H

EXAMINER'S OFFICE.

F

L.F. 8221 / 29.12.48

Subject: EDUCATION - Elementary - Madura District Board - Maintenance of pay abstract register as an auxiliary register to the Establishment audit Register - Permission.

Reference: Endorsement No.83740-48-1C1 Edn., dated 19th November 1948.

....

Grant

98010

In the circumstances stated the objection will not be pursued in audit.

The enclosures received are herewith returned.

For Examiner of Local Fund Accounts.

28/12/48

To

The Secretary to Government,
Education and Public Health Department,
Fort St. George, MADRAS-9.

Encl: One file of ten pages

19 36

E&PH Dept
C1

P 89863/48

P 21C

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

From the Examr of L.F Accts. L.F. 7197 dated 30.11.48

Order Ms No 3337 Edn dated 29.12.48

Recorded.

28/12/48

27/12/48

27/12/48

D.P.I.

6/1

To

The S.O. ~~Dt Bd~~,
Mathurai

The DPH with
Copies of the Audit Report
Replies from the S.O.
and the further remarks
of the Examr.

The Examr of L.F Accts.

kept below

37

20 38

E&PH Deptt

C1.

Education - Elementary - Madura Dt-Board - Maintenance of pay abstract register as an auxiliary register to the establishment audit register - Audit objection.

pp1-2 cf From The S.O. Dt-Bd, Mathurai No. E.15/10974/48 d/ 7-11-49.

p 11 cf From The Examr of LF Accts Nr. LF 8221 d/29.12.49

Memo No 83740/48-2E1 Edn dated 19-1-1949

+ copy at p39
original at Ⓥ/b

To
The S.O. Dt-Bd; Mathurai.
The Examr of LF Accts
Copy to the DPI.

In the circumstances stated the objection raised in para 20 of the Audit Report on the elementary education fund Accounts ~~on~~ of the Mathurai Dt-Bd. for 1946-47 will not be pursued.

DM 18/1/49

14/1/49 17/1/49

PTO

Note

Please see the letter from the S.O., Dt-Bd; Mathurai at pages 1-2 c.f. and the remarks of the Examr of ~~the~~ L.F. Sect at p 11 c.f. The draft memo above is for approval. After issue it may be added to the G.O. at (V)

pr
14/1/49

18/1/49

G.O. 3337
29-12 49

2