Sectt. XI-27—60,004—17-11-48

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Edn. PH (1949) Department.

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MS SERIES.

GOMS. 3160

G.O. NO. 3160 Edn.

Dated 14/10/49

[Despatch Abstract.]

Audit Report. 1947-48 - EE Fund Account. Non Arcot DC - Board - Reports received

Back Papers.

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

Further Papers.

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

Office of the Examiner of Local Fund Accounts, Mount Road, MADRAS.
Dated September 1949.

L.F.NO. 4523/24 S.45

Sub: Audit Report-Elementary Education Funds Accounts-1947-48-North Arcot Dt. Board received with replies.

-oOo-

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

Assistant Examiner.

28 SEP 1949

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To

The Secretary to Government,
E.& P.H.Dept., Madras. (WITH ENCLOSURES).

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE NORTH ARCOT DT. BOARD FOR THE YEAR 1947--48.

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Name of Auditor: Sri T.V. Bhimasena Rao, Dy. Dir. of L.F. Accounts.

Time taken for Audit: From 15--11--1948 to 17--1--1949.

- -

The office of Special Officer was held by R.C.S. Bell Esq., I.C.S. from 1--4--47 to 15--4--47 and again from 14--6--47 to 16--2--48.

Sri J. Sivanandam B.A., from 16-4-47 to 13-6-47.

And by Sri S. Rajagopala Ayyangar B.A., from 24-2-48 to 31-3-48

Sri P. Doraiswamy Naidu, Personal Assistant to the Special Officer, was in Charge from 17--2--48 to 23--2--48.

2. The receipts and payments during the year are shown in the Annual Account appended, together with the opening and closing balances. A single Cash Book was maintained for both the General and the Elementary Education Funds. The opening balance in the Cash Book is in agreement with the closing balance of the previous year. The closing balance in the Cash Book viz. Rs.3,15,929-13-7 agrees with the consolidated closing balance of the various funds as per abstract in the Account for March 1948, subject to the differences explained in the Memo of Reconciliation at the end of the Cash Book, and is in agreement with the balance in the Treasury Pass Book, after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. GENERAL REVIEW:-- According to G.O.NO. 1553, Education dated 16--7--47 - (orders on the Budget for 1947-48) - the budget opened with a "Nil" balance and closed with a deficit balance of Rs.94,497/-. The Annual Account, however, opened with a balance of Rs.1,07,824-15-11 and closed with a minus balance of Rs.67,811/8/ The expenditure of the year exceeded the receipts by Rs.175636-7-1 Thus as the financial position of the fund was not sound, in Government Memo No. 96034-E2/47 Education, dated 8--12--1947, the Education Tax was requested to be collected with effect from Fasli 1357 at the enhanced rate of 24 pies in the Rupee of Land Revenue. With a view to enable the District Board to meet the

P. T. O.

cost of revision of salaries of the teachers, the Government granted two advances (Loans) also viz. Rs.54,000/- and Rs.54,320/- to be repaid in three annual instalments with interest.

4. 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 report.

5. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT :--

As already pointed out in paragraph 3 supra, the expenditure of the year exceeded the receipts. The expenditure exceeded also the provision under budget approved ~~of~~ in G.O.NO. 1553 Education, dated 16--7--1947 both under ordinary and capital as shown below. The approval of the ~~Court~~ Govt was not obtained as required by G.O.NO. 139, Education dated 29--1--42.

	Provision in budget.	Expenditure actual incurred.
	Rs.	Rs.
(i) Total ordinary.	12,85,490	13,76,840.
(ii) ,, Capital.	58,600	91,176.

6. PENDING OBJECTIONS IN THE PREVIOUS AUDIT REPORT :--

(a) Paragraph 16 of the Audit Report for 1946-47. Tender for the supply of Furnitures and Apparatus. The result of the suit is awaited.

(b) Paragraph 17 (b) & (c) of the Audit Report for 1946-47.

Stock account of Books was not maintained. Payee's acknowledgments were not produced for :-

(1)Vr.5252 Rs.197-4-0 & (11)Vr.2485 Rs.2,100/-

(c) Paragraph 22(I) of the Audit Report for 1946-47. Rs.210-11-0, Rs.150-0-0 - Particulars of expenditure, sanctioned estimate and Measurement Book, were not produced.

(d) Paragraph 22(II) of the Audit Report for 1946-47.

The sum of Rs.50/- was not credited to the Provincial Funds.

(e) Paragraph 24(II) T.E. Vr.203 Rs.870-15-8 of the Audit Report 1946-47. As the shed is now used by the Board High School, Arcot its present appraised value should be refunded to Government.

(f) Paragraph 25 of the Audit Report 1946-47.

Inventory of utensils purchased Rs.5,794-6-6.

The vessels should either be handed over to the District Educational Officer or the value thereof credited to Government.

(g) Paragraph 26 & 27 of the Audit Report for 1946-47.

COMPULSORY ELEMENTARY EDUCATION - MIDDAY MEALS.

The excess grant drawn viz. Rs.64,482/- needs to be refunded to Government.

(h) Paragraph 28 of the Audit Report for 1946-47.

The leave salary of Rs.66-10-0 paid to Sri S.M. Ramalinga Mudaliar should be recovered according to paragraph 39 G.O.NO. 3282 Education dated 22--12--1948.

7. MIDDAY MEALS ACCOUNT 1947-48 - EXPENDITURE THEREON - ~~VALUE~~ want OF SANCTION OF GOVERNMENT FOR THE DEBIT :-- Though the supply of Midday meals was stopped from 1--4--1947, and all the expenditure relating thereto were directed to be debited and the accounts settled during 1946--47 itself, according to G.O.NO.386, Education dated 3--3--1947, yet an expenditure of Rs.4,598-7-4 was debited in the accounts of the year under report also. There was also no provision for the expenditure in the approved Budget. Particulars of vouchers in support of the expenditure were not produced. This would therefore require to be rectified by Government.

8. DELAY IN THE RECOVERY OF THE EXCESS PAYMENT OF TRAVELLING ALLOWANCE :-- In June 1946 advances were paid to 35 teachers at Rs.13-8-0 each for undergoing Refresher Course. In Government Endorsement No.66102-C-1g46-1, Education dated 13--11--1946, it was ordered that the teachers should be paid only ordinary D.A. for the period of the course. Though the above Government Memo was received in November 1946, yet the refund order was issued only in April 1947, and in 21 cases, excess payments were actually recovered only from September 1947 to March 1948.

9. CONSTRUCTION OF A COMPOUND WALL AROUND THE OLD PLAYGROUND - TO THE BOARD ELEMENTARY SCHOOL BUILDING AT WANDIWASH - WANT OF SANCTION OF THE DIRECTOR OF PUBLIC INSTRUCTIONS :--

T.E.Vr. 2746/3-48. (Estimate Rs.1300/- D.B.R.536/11-46 File D.Dis 18440/46). Advances were given to the Headmaster Sri T.M.Thiru-

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navukkarasu as under :--

	Rs.	A.	P.
(i) 13--9--1946.	500	0	0
(ii) 19--10--1946.	500	0	0
(iii) 31--3--1947.	250	0	0
Total.	1,250	0	0

and the following expenditure was incurred:--

	Rs.	A.	P.
(i) 30,000 Bricks.	474	0	0
(ii) Cart hire.	74	4	0
(iii) 21,000 Rough stone.	89	4	0
(v) Mud.	86	0	0
(vi) Cement.	78	12	0
(vii) Nominal Muster Rolls.	91	12	6
Total.	894	0	6
(i) Nominal Muster Rolls.	191	3	6
(ii) Refund of the unspent balance.	164	12	0
	355	15	6
	894	0	6
Total.	1,250	0	0

(a) In the Nominal Muster Rolls for the period from October 1946 to March 1947, for Rs.191-3-6, the entire amount was paid to the Headmaster on his personal acquittance. There was no information as to why the wages were not periodically disbursed to the 16 coolies by the Headmaster himself direct and why the acquittances of coolies were not obtained.

(b) Further as it is a Capital Work exceeding Rs.1000/-, the Director of Public Instruction should have been consulted & the estimate got approved by him as required by G.O.NO.505 Education, dated 2--4--1945 and G.O.NO.962 Education 4/ 9-5-1947.

(c) Though the work was actually completed and finally paid for in March 1947, yet the unspent balance of Rs,164-12-0 was actually refunded only on 23--5--1947. Attention is invited to G.O.NO.634, L.A. dated 29--3--1946.

10. DOUBLE & EXCESS PAYMENT & DELAY IN ITS RECOVERY - (FILE DIS.NO. 2700/48) :-- An advance of Rs.200/- was given to the ~~Headmaster Board~~ H.M. Board Girls' School, Kaveripauk on 24-7-46 for the sanction of a work. The H.M. submitted a report on 25-10-46 regarding the completion of the work for Rs.504/- and enclosed the letter of the contractor (Sri Meganatha Mudaliar) requesting

payment of the balance. The contractor was, however, paid by mistake Rs.504/- in full besides the advance of Rs.200/- already paid to the Headmaster while the valuation statement was accepted for Rs.473/- only. The double and excess payment of Rs.231/- Rs.704 - Rs.473 was, however recovered on 1--4--1948.

11. UNNECESSARY ADVANCE TO H.M. TIRUMANI: (Cash Book page 22 File 23652/48 and Vr.3647/12-46.) Rs.15-12-0 was paid as advance to the Headmaster (Sri A. Subramania Iyer) in December 1946 for purchasing books and ~~the~~ repairing of furniture. The Headmaster refunded Rs.14-12-0 on 27--6--1947 (i.e.) after a delay of nearly 7 months, as unspent contingent amount. Charges for having produced false vouchers and for the delay in the refund of the unspent advance were framed against him. The result of the final action taken is awaited.

12. WASTEFUL OR AVOIDABLE EXPENDITURE : (Vr.4661/2-48) Rs.592/9/0 only

PRINTERS BILL - MONTHLY RETURN FOR BOARD ELEMENTARY SCHOOLS:-

When the cost of composing and printing 24,000 copies was only. | Rs. 81 A. 2 P. 0

the cost of perforating & Binding into Books was 220 0 0

Total. 351 2 0

The opinion of the Superintendent Government Press, as to the correctness of the claim as well as the opinion of the Director of Public Instruction as to the necessity for binding the returns at such a heavy cost, stated to have been applied for in Roc.No.B-6-23723/48 dated 14--9--1948 are awaited.

13. DELAY IN THE REFUND OF UNDISBURSED AMOUNT RS.111-8-0. (Cash book - page 26 dated 17--9--47). (File D.13570-47 dated 29--1--48):-- A sum of Rs.111-8-0 was recovered and credited in the Cash Book on 17--9--47. The amount represents the undisbursed pay for April 1947 of the Indravanam School drawn in May 1947. The amount was entrusted to Sri A. Venugopal of the Chetput School for being disbursed to the teachers of the Indravanam School. When the acquittance for this month was not received from the Indravanam School, along with the pay bill for the next month, it was found out that the above amount was misappropriated by the teacher,

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Venugopal. The teacher was suspended from 1--7--47 to 30-9-47 and dismissed from service. This was not reported to Examiner - vide rule 25 of the rules relating to receipts and expenditure of District Boards in G.O.NO.279, L. & M. dated 20--1--33 as amended.

14. LEAVE UNDER THE PROVISIONS TO F.R. 81(b) (ii) AND RETIREMENT IN CONTINUATION - EXCESS PAYMENT AMBURKASBA BOYS' SCHOOL :--

(a) Vr.No.1489/7-47 - Teacher Sri M. Rangiah was on leave with Medical Certificate on full pay from 23-6-47 to 22-8-47. He rejoined duty on 22-8-47 and retired on 3-11-47. The teacher had thus not put in three months active service from the date of return to duty from Leave on Average Pay on Medical Certificate and the date of actual retirement. The leave with full pay granted to him is therefore not admissible and the excess of Rs.30/- paid needs recovery.

(b) Vr.No. 3216/11-47 - Supplemental pay bill of Katlakolam, Cheyam Taluk for September 1947 being the leave salary of Sri A. Doraisawmy. The teacher was granted leave on average pay without Medical Certificate for one month from 1-9-47 to 30-9-47 and leave on average pay on Medical Certificate for 3 months and 15 days from 1-10-47 to 15-1-48 and leave on half pay with Medical Certificate from 16-1-48 to 31-7-48. He resigned his appointment with effect from 1-8-48 and the resignation was accepted with effect from that date. This is to be treated as retirement and the leave granted in excess of the credit in column 6 of the leave account should be treated as leave on half average pay. The credit in column 6 is one month and 3 days in the case under question and the excess leave salary paid at half pay (Rs.13-8-0) for 3 months and 12 days amounting to Rs.45-14-0 needs recovery.

15. LEAVE ON AVERAGE PAY GRANTED FOR 12 MONTHS AND 3 DAYS IN ONE SPELL :-- Vr.No. 3228/11-47 - Rs.208-2-0 - Pay Bill of Santhavasal Board Elementary School for October 1947.- Leave salary of Sri Mo Gopala Reddiar:

He has been granted leave on average pay on Medical Certificate for 12 months and 3 days at one stretch as follows :--

(6) 25

23-9-47	to	22--1--48.	4months on full pay.
23-1-48	to	22-5-48.	4 months on full pay.
23-5-48	to	22--9--48.	4 months on full pay.
23-9-48	to	19--11--48.	27 days on half pay.
20-11-48	to	22--11--48.	3 days full pay.

The excess leave salary for a period of 4 months and 3 days on half pay viz. at Rs.17/- p. m. amounting to Rs.69-11-0 needs recovery. It was explained that recovery has already been ordered and the amount is being recovered in instalments. The final recovery is awaited. It may also be stated how the leave was granted at all on full pay in excess of 8 months at a time.

16. PAYMENT OF ARREAR CLAIMS OVER ONE YEAR OLD - SANCTION OF THE COMPETENT AUTHORITY - NOT OBTAINED :-- Sanction of the District Board and of the Inspector of Municipal Councils and Local Boards was not obtained in the case detailed in item 101 of the Annual Objection Statement wherein the claims for travelling allowance of Elementary School Teachers have been allowed to remain in abeyance, for a period of over one year - vide G.O.NO.963 Education dated 10--7--1943.

17. PREVOCATIONAL ACCOUNTS - NOT PRODUCED FOR AUDIT :--

(a) Prevocational subjects in weaving, carpentry, coer-making etc. were taught in 27 schools and a total expenditure of Rs. 14,077-6-0 was incurred thereon. But the accounts for 1947-48 showing the raw materials purchased and the articles manufactured and sold were not produced for audit. A sum of Rs.741-9-7 was stated to be the income received from the sale of the manufactured articles.

(b) In the accounts produced for the years 1944-45 to 1946-47, there were delays of more than a month in the remittances of the sale proceeds realised, as detailed in objection 9 of the Objection Statement for 1947--48/I.

(c) CREDITS WERE NOT TRACEABLE, for the following sale proceeds, as pointed out in Objection 10 of the Objection Statement 1947--48/I.

	Rs.	A.	P.
Desur B.B. Elementary School:--	63	15	0
	45	12	0
	56	0	0

(d) KOSAPALAYAM B.B. ELEMENTARY SCHOOL (EMBROIDERY AND

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LACEMAKING) - Rs.100/- ADVANCED IN 1946 :-- According to Roc. 12-7176-47 dated 29--4--47 the H. M. sent voucher for Rs.63-6-9, but they were not produced for audit. According to Roc.No. 18117/C-13-47 dated 25--8--47, however, no vouchers were sent by the H.M. in support of the expenditure incurred, if any. When vouchers were called for in objection 11 of the Objection Statement for 1947--48/I, the reply was "as the vouchers were not traceable, the amount was adjusted on the certificates of the Headmistress and the H.M. Board School, Arni." The connected papers were not produced credit for the unspent balance of Rs.36-9-3 was not also pointed out.

The manufactured articles were sold in February and March 1946 and the sale amount of Rs.53-4-0 was remitted on 30--3--1948.

18. APPOINTMENT OF UNTRAINED AND UNQUALIFIED TEACHERS :--

According to Paragraph 14 of the Administration Report for 1947--48, 31 untrained and unqualified teachers were appointed after obtaining the necessary ~~sanction~~ exemption. The connected ~~xxxxx~~ files were not made available for audit, a few instances are given below :--

(i) Vr.1529/7-47 - Allinagar Polur - Mr K. Mahomed Ali ~~Buraigli~~ Buivathi
(ii) ,, 1464/ ,, - Kosapalayam Girls' School. - Mr I.L. Arulmain David.
(iii) ,, 1489/ ,, - Ambon Kaiba Boys' School - Sri M.G. Narayanan.

FIXATION OF PAY - IRREGULARITIES.

19. (a) SERVICE ON A FIXED PAY - COUNTED FOR INCREMENT :--

Elementary School teachers of the Higher and Lower Grade were given time scales of pay only from 1--4--35 prior to which they were on a fixed rate of pay. They are therefore eligible to count their service from 1--4--35 only for purposes of advance increments with reference to the orders in G.O.NO.541 Education dated 16th March 1948. While they were thus entitled to 2 increments (from 8 to 12 years of service) all the teachers were granted 3 or 4 increments according to the total length of their service taking into account service on fixed pay also. When this was pointed out in items 57 to 85, 87 to 90, 92 to 103, 105 to 115, 117 to 166, 172 and 173 of the O.S. for 1947-48/I, a detailed list of all such cases for all taluks was prepared for effecting recoveries

(7) 27

Meanwhile Government were addressed for a reconsideration of the orders passed in G.O.NO.541 Education dated 16th March 1948. The Government Memo No.55562-B2/48, Education dated 27-12-48 have d declined to modify their orders in G.O.NO.541 Education dated 16-3-48 but were pleased to waive the recovery of the excess payment made so far. They have also directed to refix the pay taking into account the service from 1-4-35 only. The refixation in the above cases may be made and shown at next audit.

(b) Though the Secondary Grade teachers had a scale of pay of Rs.35-1½-50-1-60 prior to 1-4-35, yet they were not actually allowed any incrementtill 1-4-35. Their service prior to 1-4-35 cannot thus be counted for increment for purposed of advance increments as they were practically on fixed pay, ~~xxx~~ Nevertheless they were also given 3 or 4 advance increments according to their lengthe of service. This has resulted in an excess payment of Rs.189/- as detailed in item 23 of the Annual Objection Statement and items 175 of the O.S. for 1947-48/I, which needs recovery.

20. STOPPAGE OF INCREMENTS - CURRENT ON 1-1-47 - NOT GIVEN EFFECT TO :-- (a) The teachers detailed in items 10, 14, 16, 25, 26, 28, 30, 31, 33, 35, 37, 38, 39 and 41 of the A.O.S. and 168 of O.S.for 1947-48/I were subject to orders of punishment their increments having been postponed without cumulative effect for a specified period and these punishments were current on 1-1-47. either in full or in part. Their pay may be fixed on 1-1-47 according to the length of service but the revised pay will take effect only from the date of the expiry of the punishment and without counting the period during which the punishment was current. But this was not observed in all such cases and they were given the benefit of the revised pay from 1-1-47 itself. The excess payment on this account viz. Rs.924-7-0 needs recovery.

(b) DEVASIGAMANI PILLAI, BOARD ELEMENTARY SCHOOL, VEERANELUR POLUK TALUK :-- The individual had reached the maximum in the Lower Grade Scale of Rs.15-½-20 (old scale) on 1-4-41 and his increment has been postponed for one year without cumulative effect

~~in D.NO.~~

P. T. O.

in D.No. 8592/45 dated 16-9-45. This punishment is practically in operative in the old scale of pay and it is not clear how this kind of punishment was inflicted upon him when he had reached the maximum. The punishment was however modified as one of reduction of pay by Re.1/- for one year in Rc.13418/G5/47 dated 20-1-48. This is not in order as it interferes with the powers of the appellate authority - vide also Memo No.25501-2-Special L.A., dated 13-8-47. The approval of the Director of Public Instruction may be obtained.

21. LOWER GRADE TEACHERS - GIVEN HIGHER GRADE SCALE OF PAY:--

The lower grade teachers detailed in items 29 & 40 of the A.O.S. have been allowed the Higher Grade Scale of Pay, while fixing their pay in the revised scale. The excess payment over and above that is admissible in the Lower Grade Posts amounting to Rs.195/- needs recovery.

22. WRONG FIXATION OF PAY DUE TO "SERVICE IN THE EXISTING SCALE OF PAY - NOT CORRECTLY TAKEN INTO ACCOUNT." :-- Service in the existing scale of pay for purposes of advance increments has not been correctly computed in the cases mentioned in items 9, 12, 13, 19 and 122 of the A.O.S. and 171 of the O.S. for 1947-48/I by excluding periods of leave on loss of pay , perhaps which were not counted for increment on account of postponement of investment etc. This has resulted in the grant of greater number of advance increments than what would be admissible. The excess payment in this regard viz. Rs.90/- should be recovered. The future increments needs also to be regulated accordingly.

23. INCREMENTS UNDER CLAUSE(e) - G.O.NO.2035 EDUCATION 19-9-47 - ORDERS OF EXAMINER NOT OBTAINED :-- The teachers detailed in items 15, 17, 18, 21, 24, 27, 32 and 36 of the A.O.S. had put in less than 4 years of service on 31-12-46 and had drawn their previous increments between the period 1-1-46 and 31-12-46. The first increment in the revised scale of pay is due from a date later than 1-1-47 with reference to clause(e) of G.O.NO.2035, Education dated 19-9-47. But they are allowed to draw the increments on 1-1-47 itself and it was explained that this was due to the juniors

getting their increments on 1-1-47. Though these cases require the approval of the Examiner with reference to Memo No.40177/47-3 G.L.A. dated 7-2-48, the same was not obtained. All such cases may be reported to Examiner for approval.

24. TEACHERS APPOINTED UNDER RULE 8(A) OF THE ESTABLISHMENT RULES - GRANTED INCREMENTS :-- The Elementary School Teachers are as a General Rule being appointed under Rule 8(A) of the Establishment Rules relating to District Boards without probationery rights. Such teachers are not eligible for any increment but they were granted the increments as a matter of course. This is not in order. Details of some of the cases are given in item 8 of the Annual Objection Statement.

25. EMPLOYMENT OF STAFF - IN EXCESS OF SANCTIONED STRENGTH :-

(a) Sanction of the District Board and the approval of the District Educational Officer were not pointed out for providing additional or excess staff to 36 schools as detailed in items 3, 5, 46, 48, 50, 54, 57, 59, 60, 62, 66, 71 to 74, 77 80 to 83, 87, 88, 90 to 92, 99, 100, 104, 106, 107, 109, 113, 119 and 121 of the A.O.S. and items 28 & 50 of the O.S. for 1947-48/I. The excess payments involved in these items work out to Rs.1928/-

(b) Vr.No.4939/3-48 - Pay Bill of Board Elementary School Karai, Vallajah Taluk for February 1948 Rs.699-6-0:

The above School has 12 sanctioned posts out of which 4 are Secondary Grade Posts and the remaining Higher Grade ones. One Secondary Teacher Viz. Sri A. Narasimhachari was on leave in October 1947 and a substitute by name. Sri G. Satyamurthy was appointed from 24-10-47. This Sri Satyamurthy was allowed to continue as a Secondary Grade Teacher in February 1948, when Sri A. Narasimhachari had returned to duty and paid for as a Secondary Grade teacher though the sanctioned strength in no. was ~~not~~ exceeded. He should have been paid as a Higher Grade Teacher only for the month. The excess paid on this account for February 1948 viz. Rs. 12/- (10 difference of pay and 2 difference of D.A.) needs recovery. It has to be investigated

P. T. O.

whether such excess payments occured in subsequent months also and the excess if any, recovered.

26. EXCESS OF INADMISSIBLE PAYMENTS ;-- The audit of paid vouchers for the months of July 1947, November 1947 and March 1948, disclosed 10 cases of excess of inadmissible payments of leave salary, erroneous increments etc. aggregating to Rs.76-15-0 as detailed in items 2, 49, 51, 55, 56, 69, 84, 108, 125, 127 and 131 of the A.O.S. The same would need recovery.

27. EDUCATION TAX - EQUIVALENT GOVERNMENT CONTRIBUTION EXCESS - DRAWAL :-- Education cess was levied at 14 ples in Rupee of land Revenue during Fasli 1356 (1-7-46 to 30-6-47) and at 24 ples in a Rupee during Fasli 1357 (1-7-47 to 31-3-48) in the District Board Area. Collections under education cess were Rs.74,100/- from 1-4-47 to 30-6-47 and Rs.3,04,680 from 1-7-47 to 31-3-48. The District Board is entitled to a contribution of 4½ ples in a Rupee on the above collections (this being the rate in force in July 41) which works out to Rs.80,94,500/- (vide details below). But a contribution of Rs.99,051/- was claimed and sanctioned in G.O.No.663 Education, dated 24-3-48. The excess amount drawn viz. Rs.18,106/- may be refunded to Government.

		Rs.	A.	P.
Collections from 1-4-47 to 30-6-47	(14 ples in a rupee)	74,100	0	0
,, 1-7-47 to 31-3-48	(24 ,,)	3,04,680	0	0
	Total collections.	3,78,780	0	0
Contribution at 4½ ples in a Rupee for collections from 1-4-47 to 30-6-47.		23,817	14	0
,, ,, from 1-7-47 to 31-3-48.		57,127	8	0
	Total.	80,945	6	0
	(or) Rs.	80,945	0	0

28. TOOLS AND PLANT REGISTERS (Cir.No.G1-9503/48) :--

On the offies note submitted, regarding the result of the verification of the Tools and Plant, the Special Officer's orders dated 15--11--1948 weresandas supplied in 1946 and Iron-Posts supplied in 1946 and even in 1944, have no reason to be so bad as they are, evidently they have been mishandled, warn the Headmasters concerned. It is better wear and tear period is categorically

fixed for the different articles to the Headmasters, made responsible for any prematurity. "Now that the Tools and etc. in the list are reported to be unserviceable. I have no other go than to sanction their auction and eliminating them ultimately from the Registers." The result of the further action taken on the above may be stated. The sale-lists and credits for the sale proceeds of the Tools and Plant realised may also be furnished.

29. ESTABLISHMENT AUDIT REGISTER & DEFECTS :-- A scrutiny of the register shows that it is being maintained formally. The variations in pay, increase in contingencies, such as house rent etc. are not being recorded in the register. These had to be noted during audit in several cases. The register does not appear to have been reviewed by any one. Even the paid vouchers were not posted in certain cases - vide details in items 129, 120, 119 and 117 of the A.O.S. Steps may be taken to rectify these defects.

30. SERVICE REGISTERS - NOT VERIFIED :-- The Service Registers detailed in item 20 of the A.O.S. were not verified for the year ended 31--12--1947.

31. The result of audit may be considered fairly satisfactory.

32. The gross receipts and charges for the year were Rs.12,87,738-0-6 and Rs.14,63,374-8-4 respectively.

33. Two hundred and eighty two items of objections involving Rs.1,25,155-6-10 were pending settlement at the close of audit as detailed in the A.O.S. and as shown below:--

		Rs.	A.	P.
(i) 1946--47.	8	94,522	7	2
(ii) 1947--48.	274	30,632	15	8
Total.	282	1,25,155	6	10

(R. GOPALA IYYENGAR),
Assistant Examiner of Local Fund Accts.,
Western Range, Coimbatore.

P. T. O.

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Forwarded to the President, NORTH ARCOT DISTRICT BOARD in duplicate with the request that the report may kindly be returned within 3 (three)months to the District Inspector of Local Fund Accounts NORTH ARCOT DISTRICT BOARD with reply in triplicate duly approved by the District Board for submission to Government.

(TRUE COPY.)

N Balasubramanian

SUPERINTENDENT.

17/5/49

Examiner's Office,
MADRAS
M.E. Dated: 3-5-49.

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Annual Account of Receipts & Charges of The Elemantary Education Fund of the north Arcot District Board for the year 1947-48 (1) 33

Head of Account.	Actual for the year 1947-48	Final Budget Appropriation.
Receipts.-Ordinary.		
Opening balance.	107824-15-11	Nil
	Endowment: 425-11-5	
	378,780-0-0	3,08,320
1. Education tax.		
Cross Collection.		
Deduct collection charges.		
Net.		
2 Fines and penalties under the Ely.Edn Act.		
3 Income from investiments etc		
4 School fees		
5. Contributions	2262-5-5	4580
6 Other receipts.		91,070
7 Government grant:-	2,16,120-0-0	2,16,120
(i).Under Sec.37 ot the Ely Edn Act	1,67,966-0-0	3,16,900
(ii)Under provise to sec 37 of the Ely Edn Act.	54,850-0-0	
8 Contribution from the general Accounts	85,437-0-0	
(a). For payment of temporary allowance of Rs. 4/-	72,480-0-0	72,480
(b) For other purposes	1,08,320-0-0	
	Loan from Govt.	
9 Investments realised.	From Arrear Toll compensation- 2,01,522-11-0	2,01,523
10 Advance recovered	91,176-0-0	20,000
Deduct refunds	11,96,562-05	11,90,993
Deduct amount transferred to Captial.		
Total.		
Add amount relating to endowments shown under H.Endowments Account (For details vide subsidiary account)	4561-3-6	
Grand Total.	12,01,123-3-11	11,90,993
RECEIPTS CAPITAL.		
		38,600
1. Government grants.		
2. Contributions		
3. Loans.		
4. Contributions from general Account -Oridinary.		
5. Investments realized	91176-0-0	20,000
6. Add amount transferred from ordinary.	91176-0-0	58,600
Total.		
Add amount relating to endowment as shown under H.Endowments Accounts (For details vide subsidiary account.		
	91176-0-0	58,600
Grnad Toatl.		
Total receipts -Ordinary and capital.	1287738-0-5	12,49,593
	Endowment 4561-3-6	
Grant Toatal including Opening Balance.	13,95,563-0-4	12,49,593
	Endowment 4986-4-11 CONTIN-	

(1)	(2)	(3)
Expenditure ordinary.		
1. Staff .	1177597-7-0	10,91,200
Salaries and allowances	40659-15-0	23,570
Masters	2582-8-0	
Clerks and servants	26070-0-0	25,000
Contribution to F.Fund	499-8-0	3,000
Travelling allowance ,		
Stipend to teachers send for training gratity	1654-4-0	
	303-6-0	2000
Collection charges. gratuity	170-0-0	
2 Contingent & equipment		
Contringencies	3657-2-15-0	49,780
House rent	47605-15-0	49,560
Other items		7,000
Equipemnt		
Furniture and appratus	3234-3-0	
Library books and maps	622-16-0	
Other items. Midday meals	4598-7-4.	1,330
3 Prizes and Scholar ships Compulsory Education	12981-0-0	20,000
4 Repairs to building	17046-0-0	17,050
5 Interest on & repayment of debt.		
6 Investment made		
7 Advance recoverable		
Total.	1372198-8-4	12,85,490
Add amount relating to endowments shown under H.Endowments Accounts (For details -vide subcidiary account)	4642-2-0	
Grand total.	1376840-10-4	12,85,490
EXPENDITURE CAPITAL		
1 Land and buildings	25279-12-0	10,000
2 Equipment:-		10,000
(1) Furhiture & apperaturs	65896-4-0	28,000
(2) Library books and maps		10,000
(3) Investments made		
(4) Other items. Furniture compulsory area.		
Total.	91176-0-0	58,000
Add amount relating to endowment shown under H.Endowment account (For details vide shub sidiary account).	91176-0-0	58,000
Grand total.	- 6711-8-0	- 94,497
Total orinary and capital. Endows	344-12-11	12,49,593
(1) 14,63374-8-4 Closing balance. Endows. 4,642-2-0	1395563-0-4	
Grand Total, including balance.	4986-14-1	

7-1-1949
Vellore.

T.V. Bhimasena Rao
DISTRICT INSPECTOR OF LOCAL FUND ACCOUNTS. VELLORE.

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Replies to Audit Report 1947-48 of the Elementary Education Fund Account.

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(12)

PARA 5:- The expenditure of the year under report exceeds the receipts due to, meeting the cost of revision of salaries of teachers from 1.1.1947. The approval of the Government for the expenditure in excess of the Budget allotment has been applied for in this office Roc.No.H4.19817-49 dated 15.7.1949 and their approval will be shown at the next local audit on receipt.

PARA 6:- (a) The result of the suit is still awaited for deciding further course of action.

(b) Stock accounts of books maintained in this office and the payees(receipts were shown during last local audit and the objections dropped.

(c) Particulars of expenditure, sanctioned estimate and measurements books were all shown during last local audit and the objection dropped.

(d) The sum of Rs.50/- was credited to provincial funds into the Vellore Huzur Treasury in chalan No.343 dated 10.3.1949 and the credit was also verified by the audit department and the objection dropped.

(e) The appraised residuel value of the shed in the Board High school, Arcot amounting to Rs.487/- was remitted into the Vellore Huzur treasury in chalan No.409 dated 18.3.1949 to the credit of Provincial Funds and the objections also dropped.

(f) The utensils were all taken possession by the concerned Deputy Inspector of schools of the taluk concerned as directed by the District Educational Officer, North Arcot and their acknowledgments will be shown at the next local audit.

(g) The Government grant for the year 1946-47 for midday meals feeding alone was Rs.1,81,455/- but the total grant for the entire scheme of compulsory education including the midday feeding for the year 1946-47 was Rs.3,00,969/- against this grant, an expenditure of Rs.2,41,935/- was admitted by the Government and the balance of Rs.59,034/- was ordered to be refunded in Government memorandum No. ~~94~~ 94793-B2-48 dated 23.3.1948. The amount was also refunded by short drawal to this extent of grant sanctioned in G.O.No.9833/49-4-B2 dated 10.3.1949. Necessary records were also verified during last local audit and the objection dropped.

(h) The leave salary of Rs.66.10.0 paid to S.M.Ramalingam was recovered and credited to District Board Funds and the fact also reported to Government in this office Roc.G7. No.16150-48 dated 25.3.1949.

Para 7:- In G.O.No.386, Education, dated 3.3.1947, instructions were issued by the Government to wind up the scheme of supply of Midday meals by the end of March 1947. This G.O. was received on 15.3.1947 and instructions were issued immediately on the same day to all Midday meals feeding committees to wind up the scheme and to settle the accounts. As the scheme was continued till the 31st March 1947 as per directions in the G.O. referred to above, food stuffs remaining unused on 31.3.1947 in certain centres were disposed of after that date and accounts were settled during the course of 1947-48 by adjustment of advances made to the non-officials midday feeding committees who were not able to render accounts within 31.3.1947 despite orders issued. The amount adjusted during the year 1947-48 was only Rs.4,598.7.4 for which all vouchers were produced and audited already. They will however be again produced during next local audit and the objection may therefore be dropped in the light of the above circumstances.

(pto)

PARA 8:- As the clerk then in charge was newly to the routine work, he was not able to attend to this work with promptitude. The amounts due have all been realised and the delays of this kind will be carefully avoided in future.

PARA 9:- (a) The work was carried out departmentally through the Headmaster, Board High school, Wandiwash who had no experience in the maintenance of nominal muster rolls. The Vouchers may kindly be admitted.

(b) Though this is an original work, it was only a construction of a compound wall to enclose the open space which abutted the bazaar street in order to prevent the public from committing nuisanee and this work does not involve any structural alteration. As per the instructions contained in G.O.No.44, Education, dated 5.1.1949 regarding the administrativa approval, the expenditure incurred may kindly be admitted.

(c) The delay is regretted and will be avoided in future. The Headmasters have been instructed. The increase of accommodation required to cope with the admission of pupils due to the introduction of compulsion in Wandiwash was mainly responsible for this course.

PARA 10:- As noticed by the audit department full amount was paid to the contractor without deducting the advance of Rs.200/- previously made by mistake. The mistake was noticed subsequently while perusing the "ADVANCES" register and the excess paid recovered from the contractor. The clerk and section head who were responsible for the wrong payment were called upon to explain and their conduct was noted with displeasure. Since the amount paid in excess was already recovered no further action is necessary.

PARA 11:- The teacher responsible for drawing the amount on false vouchers and refunding it after a delay of 7 months was awarded punishment by the stoppage of increment for one year vide D.No. 23652-48. The concerned file was seen during last local audit and the objection dropped.

PARA 12:- The opinion of the Superintendent, Government Press in the matter of printing the monthly returns, perforating and binding them is extracted below. He has admitted a sum of Rs.296.2.0 as against a claim of Rs.351.2.0. The balance of Rs.55/- was recovered from the Printer's deposit of Rs.100/- for 1946-47 in T.E.Voucher No. 9 of June 1949 and credited to District Board Funds. The printing of the monthly returns in a book form has been discontinued and loose forms alone are being suppkied to schools now.

COPY OF LETTER: No.G.92 Dated 9.12.1948 of the Superintendent, Government Press, Madras to the Special Officer, District Board, North Arcot, Vellore.

Ref: Your letter Roc.B6.22723-48 dated 29.11.1948.
Sub: Printing of form-monthly return form of Elementary schools--Reasonable claim--Intimated.

Your explanation for perforating all the 40 copies of the above form and bound into one book is untenable and cannot be accepted. This form could have been used in loose sheets. In the interest of your District Board, binding of this form may be dispensed with in future. Since the work has was already done as per instructions given by you, the printer is entitled to claim for admissible charge therefor is below:-

	Rs.
Setting 2 up (4 pages in both sides.)	Rs.8 0 0
Striking 48,000/4 -12,000 impressions.	18 2 0
Perforating 24,000 copies.	45 0 0
Binding for 600 books.	225 0 0
	296 2 0

(Conttd.,)

The Printer's bill, the copy of the tender and the printed specimen are returned herewith.

(True copy)

PARA 13:- The teacher was removed from service after framing charges and calling for explanation for his illegal action, vide D.No.13570-47 dated 3.10.1947. The omission for not having reported to the Examiner is noted for future guidance.

PARA 14:- (a) The excess salary of Rs.30/- paid to the teacher was recovered from his Provident fund amount and x credited to Elementary Education Fund in T.E. Voucher No.173 dated March 1949. The credit was also verified During the last local audit.

(b) The excess leave salary of Rs.45.14.0 was recovered from the teacher's provident fund amount and credited to Elementary Education Fund in T.E.Vr.No.8 June 1949.

PARA 15:- The leave was modified to the extent admissible under the rules of the leave account and the excess salary recovered in the Vr.No.859 December 1948, 929 January 1949 and 1000 February 1949 from the teacher's pay. The recoveries effected were also seen during last local audit.

PARA 16:- The sum of Rs.6.4.0 being the excess travelling allowance paid to P. Rajagopal Pillai, was recovered from his pay for June 1949 in the pay bill of the Board Elementary school, Chengam. The omission in not having got the sanction of the Inspector of Local Boards, Madras for the payment of arrear ~~calim~~ claim will be ~~acciv~~ avoided in future.

PARA 17: (a) The account maintained in the office relating to P.V.Subjects in Weaving, carpentry, coir making etc., in respect of 27 schools will be shown in at the next local audit.

(b) The Headmasters of Higher Elementary schools where Prevocational subjects were taught have been directed to remit the sale proceeds once a month when they go in for encashment of salary cheques to avoid large expenditure in the way of money order commissions and travelling allowances.

(c) The credits were pointed out in the last local audit and the objection dropped.

(d) The connected papers were produced during the last local audit and the objection dropped.

PARA 18:- The connected files relating to 35 untrained and unqualified teachers w are available in this office and they will be produced for verification during next local audit.

PARA 19:- (a) and (b) The Government in their order No.55562-B2-48 dated 28.12.1948 have ordered to refix the pay of the teachers of Elementary schools taking into account their services from 1.4.1935 for the purpose of granting advance increment and also waived the recogery of the excess pay fix paid to them upto 31.12.48. The pay of these teachers were refixed from 1.1.1949 in this office mem No.E2.1362-49 dated 17.1.1949 allowing 2 increments only. The refixation of pay was also verified during last local audit.

PARA 20(a) The Government have been addressed in this office Roc.No. G7.9906-49 dated 18.7.1949 to ratify the action taken in having fixed the pay of these teachers to the minimum of the revised scale of pay from 1.1.1947 and their orders are awaited.

(b) The Director of Public Instruction, Madras has been addressed to ratify the action in this office Roc.Ga.19756-48 dated 12.7.1949.

(pto)

PARA 21: The pay fixed to these teachers are correct and necessary replies are furnished in the audit objection statement 1947-48 against items 29 and 40 and the service register will be shown at the next local audit.

PARA 22:- The excess pay due to wrong fixation of pay is being recovered from the pay of these teachers from June 1949 onwards and the credits will be pointed out after complete recovery of the amounts.

PARA 23:- The approval of the Examiner of Local Fund Accounts, has been sought for in this office Roc.No.B7.9906-49 dated 19.6.1949 and his approval is awaited.

PARA 24:- The teachers who were appointed under rule 8(a) of the rules relating to establishments under District Boards were all treated as probationers with effect from the date of their entertainments in this office Roc.No.35686-48 dated 21.2.1949.

PARA 25:- (a) Sanction of the Board and the approval of the District Educational Officer, North Arcot,Vellore were shown during last local audit to items, 5,46,54,57,60,66,6 74,83,87,88,90,to 92, 99,100, 104, 107, 109, 112 and 121 of the Audit Objection Statement 1947-48 and the sanction of the Board and the approval of the District Educational Officer, North Arcot, will be shown during next local audit to items, 3,48,50,59,62,71,72,73, 77,80,81,82,106, and 119 and of the Audit Objection Statement and 28 and 50 of Objection Statement 1947-48/1.

(b) Sanction of the Board is:r and the approval of the District Educational Officer, North Arcot, Vellore will be obtained and shown during next localaudit.

PARA 26:- The excess payment of Rs.76.15.0 pertaining to items referred to in the Audit Objection Statement has been recovered and the credits were also seen in respect of all items except item No.131 of the Audit Objection Statement.

PARA 27:- The excess grant of Rs.18,106/- being the education cess was recu refunded to Government into the Vellore Huzur Treasury in chalan No.19 dated 2.4.1949 and the fact also reported to Government in D.No.10072-49 dated 7.4.1949.

PARA 28:- Sale lists in respect of unserviceable articles sold in public auction and the credits for the sale proceeds will be shown at the next local adit.

PARA 29:- The defects pointed out have since been rectified and the registers are being maintained properly.

PARA 30:- The service registers of the teachers have since been verified and attestations were made for the period ending 31.12.1947. They were also seen dming last local audit and the objection dropped.

/True copy forwarded/
By order

Sd.A.Dorairaj,7/8/49

North Arcot Dt.Bd's Office,
Vellore, dated 7th August 1949.

For Special Officer.

10.8.49

Extract from the minutes of proceedings of the Special Officer, North Arcot District Board, Vellore, passed at his sitting held on 29-8-1949 under section 240(3) of the Madras Local Boards Act 1920 as amended.

Resolution No.433: Read replies to the Audit Report of Elementary Education Fund efor the year 1947-48.

N.B. The Special Officer has approved the replies to the Audit Remarks on 7:8:1949:: 7.8.1947.

Roc.No. 17314-49. Approved.
True extract.
North Arcot Dt.Bd's Office,
Vellore,dated 6th Sep. 1949.

Copy communicated to the District Inspector of Local Fund Accounts, North Arcot,Vellore in triplicate in continuation of this office Roc.Mi. No.C7.17314-49 dated 9.8.1949.

ms.7/9.

Anonaiou 7/9
For Special Officer.

To the District Inspector of Local Fund Accounts, Vellore.

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E&P-H(C1)

Audit Report - 1947-48 - E. E. Fund-
North Arcot District Board ~~Cyclone~~
Recorded.

From the S.O., North Arcot D Board, dated 7-8-49
From the Examiner of L F Accounts, L F.
No. 6523 dated 24-9-49

Order 3160 Edn., dated 14-10-49
MS

Recorded.

25/10/49.

To The S.O.
North Arcot District
Board,
Vellore.

Copy to the Examiner of
L F Accounts
" D P O.,
Madras.

8R
12/10/49

12/10/49

13/10/49

Thro' BR

Office of the Examiner of Local
Fund Accounts, Mount Road, MADRAS.

L.F.NO. 4523/24.5.49 Dated September 1949.

Sub: Audit Report-Elementary Education Fundx Accounts-1947-48-North Arcot Dt.Board received with replies.

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

Assistant Examiner.

To

The Secretary to Government,
E.& P.H.Dept., Madras.(WITH ENCLOSURES).

Replies to Audit Report 1947-48 of the Elementary Education Fund Account.

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PARA 5:- The expenditure of the year under report exceeds the receipts due to, meeting the cost of revision of salaries of teachers from 1.1.1947. The approval of the Government for the expenditure in excess of the Budget allotment has been applied for in this office Roc.No.H4.19817-49 dated 15.7.1949 and their approval will be shown at the next local audit on receipt.

PARA 6:- (a) The result of the suit is still awaited for deciding further course of action.

(b) Stock accounts of books maintained in this office and the payees(receipts were shown during last local audit and the objections dropped.

(c) Particulars of expenditure, sanctioned estimate and measurements books were all shown during last local audit and the objection dropped.

(d) The sum of Rs.50/- was credited to provincial funds into the Vellore Huzur Treasury in chalan No.343 dated 10.3.1949 and the credit was also verified by the audit department and the objection dropped.

(e) The appraised residuel value of the shed in the Board High school, Arcot amounting to Rs.487/- was remitted into the Vellore Huzur treasury in chalan No.409 dated 18.3.1949 to the credit of Provincial Funds and the objections also dropped.

(f) The utensils were all taken possession by the concerned Deputy Inspector of schools of the taluk concerned as directed by the District Educational Officer, North Arcot and their acknowledgments will be shown at the next local audit.

(g) The Government grant for the year 1946-47 for midday meals feeding alone was Rs.1,81,455/- but the total grant for the entire scheme of compulsory education including the midday feeding for the year 1946-47 was Rs.3,00,969/- against this grant, an expenditure of Rs.2,41,935/- was admitted by the Government and the balance of Rs.59,034/- was ordered to be refunded in Government memorandum No. 94793-B2-48 dated 23.3.1948. The amount was also refunded by short drawal to this extent of grant sanctioned in G.O.No.9833/49-4-B2 dated 10.3.1949. Necessary records were also verified during last local audit and the objection dropped.

(h) The leave salary of Rs.66.10.0 paid to S.M.Ramalingam was recovered and credited to District Board Funds and the fact also repoorted to Government in this office Roc.C7. No.16150-48 dated 25.3.1949.

Para 7:- In G.O.No.386, Edufation, dated 3.3.1947, instructions were issued by the Government to wind up the scheme of supply of Midday meals by the end of March 1947. This G.O. was received on 15.3.1947 and instructions were issued immediately on the same day to all Midday meals feeding committees to wind up the scheme and to settle the accounts. As the scheme was continued till the 31st March 1947 as per directions in the G.O. referred to above, food stuffs remaining unused on 31.3.1947 in certain centres were disposed of after that date and accounts were settled during the course of 1947-48 by adjustment of advances made to the non-officials midday feeding committees who were not able to render accounts within 31.3.1947 despite orders issued. The amount adjusted during the year 1947-48 was only Rs.4,598.7.4 for which all vouchers were produced and audited already. They will however be again produced during next local audit and the objection may therefore be dropped in the light of the above circumstances.

(pto)

PARA 8:- As the clerk then in charge was newly to the routine work, he was not able to attend to this work with promptitude. The amounts due have all been realised and the delays of this kind will be carefully avoided in future.

PARA 9:- (a) The work was carried out departmentally through the Headmaster, Board High school, Wandiwash who had no experience in the maintenance of nominal muster rolls. The Vouchers may kindly be admitted.

(b) Though this is an original work, it was only a construction of a compound wall to enclose the open space which abutted the bazaar street in order to prevent the public from committing nuisance and this work does not involve any structural alteration. As per the instructions contained in G.O.No.44, Education, dated 5.1.1949 regarding the administrative approval, the expenditure incurred may kindly be admitted.

(c) The delay is regretted and will be avoided in future. The Headmasters have been instructed. The increase of accommodation required to cope with the admission of pupils due to the introduction of compulsion in Wandiwash was mainly responsible for this course.

PARA 10:- As noticed by the audit department full amount was paid to the contractor without deducting the advance of Rs.200/- previously made by mistake. The mistake was noticed subsequently while perusing the "ADVANCES" register and the excess paid recovered from the contractor. The clerk and section head who were responsible for the wrong payment were called upon to explain and their conduct was noted with displeasure. Since the amount paid in excess was already recovered no further action is necessary.

PARA 11:- The teacher responsible for drawing the amount on false vouchers and refunding it after a delay of 7 months was awarded punishment by the stoppage of increment for one year vide D.No. 23662-48. The concerned file was seen during last local audit and the objection dropped.

PARA 12:- The opinion of the Superintendent, Government Press in the matter of printing the monthly returns, perforating and binding them is extracted below. He has admitted a sum of Rs.296.2.0 as against a claim of Rs.351.2.0. The balance of Rs.55/- as recovered from the Printer's deposit of Rs.100/- for 1946-47 in T.E.Voucher No. 9 of June 1949 and credited to District Board Funds. The printing of the monthly returns in a book form has been discontinued and losse forms alone are being supplied to schools now.

COPY OF LETTER: No.C.92 Dated 9.12.1948 of the Superintendent, Government Press, Madras to the Special Officer, District Board, North Arcot, Vellore.

Ref: Your letter Roc.BC.22723-48 dated 29.11.1948.
Sub: Printing of form-monthly return form of Elementary schools--Reasonable claim--Intimated.

Your explanation for perforating all the 40 copies of the above form and bound into one book is untenable and cannot be accepted. This form could have been used in loose sheets. In the interest of your District Board, binding of this form may be dispensed with in future. Since the work has was already done as per instructions given by you, the printer is entitled to claim for admissible charge therefor is below:-

	Rs.		
Setting 2 up (4 pages in both sides.)	Rs.8	0	0
Striking 48,000/4 -12,000 impressions.	18	2	0
Perforating 24,000 copies.	45	0	0
Binding for 600 books.	225	0	0
	296	2	0

(Contd.,)

The Printer's bill, the copy of the tender and the printed specimen are returned herewith.

(True copy)

PARA 13:- The teacher was removed from service after framing charges and calling for explanation for his illegal action, vide D.No.13570-47 dated 3.10.1947. The omission for not having reported to the Examiner is noted for future guidance.

PARA 14:- (a) The excess salary of Rs.30/- paid to the teacher was recovered from his Provident fund amount and credited to Elementary Education Fund in T.E. Voucher No.173 dated March 1949. The credit was also verified During the last local audit.

(b) The excess leave salary of Rs.45.14.0 was recovered from the teacher's provident fund amount and credited to Elementary Education Fund in T.E.Vr.No.8 June 1949.

PARA 15:- The leave was modified to the extent admissible under the rules of the leave account and the excess salary recovered in the Vr.No.859 December 1948, 929 January 1949 and 1000 February 1949 from the teacher's pay. The recoveries effected were also seen during last local audit.

PARA 16:- The sum of Rs.3.4.0 being the excess travelling allowance paid to P. Rajagopal Pillai, was recovered from his pay for June 1948 in the pay bill of the Board Elementary school, Chengam. The omission in not having got the sanction of the Inspector of Local Boards, Madras for the payment of arrear salary claim will be duly avoided in future.

PARA 17: (a) The account maintained in the office relating to P.V.Subjects in Weaving, carpentry, coir making etc., in respect of 27 schools will be shown in at the next local audit.

(b) The Headmasters of Higher Elementary schools where Prevocational subjects were taught have been directed to remit the sale proceeds once a month when they go in for encashment of salary cheques to avoid large expenditure in the way of money order commissions and travelling allowances.

(c) The credits were pointed out in the last local audit and the objection dropped.

(d) The connected papers were produced during the last local audit and the objection dropped.

PARA 18:- The connected files relating to 35 untrained and unqualified teachers were available in this office and they will be produced for verification during next local audit.

PARA 19:- (a) and (b) The Government in their order No.55562-B2-48 dated 28.12.1948 have ordered to refix the pay of the teachers of Elementary schools taking into account their services from 1.4.1935 for the purpose of granting advance increment and also waived the recovery of the excess pay fix paid to them upto 31.12.48. The pay of these teachers were refixed from 1.1.1949 in this office memo No.B2.1382-49 dated 17.1.1949 allowing 2 increments only. The refixation of pay was also verified during last local audit.

PARA 20(a) The Government have been addressed in this office Roc.No. G7.9906-49 dated 13.7.1949 to ratify the action taken in having fixed the pay of these teachers to the minimum of the revised scale of pay from 1.1.1947 and their orders are awaited.

(b) The Director of Public Instruction, Madras has been addressed to ratify the action in this office Roc.G8.19756-48 dated 12.7.1949. (pto)

PARA 21: The pay fixed to these teachers are correct and necassary replies are furnished in the audit objection statement 1947-48 against items 29 and 40 and the service register will be shown at the next local audit.

PARA 22:- The excess pay due to wrong fixation of pay is being recovered from the pay of these teachers from June 1949 onwards and the credits will be pointed out after complete recovery of the amounts.

PARA 23:- The approval of the Examiner of Local Fund Accounts, has been sought for in this office Roc.No.87.9906-49 dated 19.6.1949 and his approval is awaited.

PARA 24:- The teachers who were appointed under rule 8(a) of the rules relating to establishments under District Boards were all treated as probationers with effect from the date of their enterteinments in this office Roc.No.35686-48 dated 21.2.1949.

PARA 25:- (a) Sanction of the Board and the approval of the District Educational Officer, North Arcot,Vellore were shown during last local audit to items, 5,46,54,57,60,66,& 74,83,87,88,90,to 92, 99,100, 104, 107, 109, 112 and 121 of the Audit Objection Statement 1947-48 and the sanction of the Board and the approval of the District Educational Officer, North Arcot, will be shown during next local audit to items, 3,48,50,59,62,71,72,73, 77,80,81,82,106, and 119 and of the Audit Objection Statement and 28 and 50 of Objection Statement 1947-48/1.

(b) Sanction of the Board is:r and the approval of the District Educational Officer, North Arcot, Vellore will be obtained and shown during next localaudit.

PARA 26:- The excess payment of Rs.76.15.0 pertaining to items referred to in the Audit Objection Statement has been recovered and the credits were also seen in respect of all items except item No.131 of the Audit Objection Statement.

PARA 27:- The excess grant of Rs.18,106/- being the education cess was xxxx refunded to Government into the Vellore Huzur Treasury in chalan No.19 dated 2.4.1949 and the fact also reported to Government in D.No.10072-49 dated 7.4.1949.

PARA 28:- Sale lists in respect of unserviceable articles sold in public auction and the credits for the sale proceeds will be shown at the next local adit.

PARA 29:- The defects pointed out h-ave since been rectified and the registers are being maintained properly.

PARA 30:- The service registers of the teachers have since been verified and att stations were made for the period ending 31.12.1947. They were also seen duming last local audit and the objection dropped.

/True copy forwarded/
By order.

Sd.A.Dorairaj, 7/8/49

For Special Officer.

North Arcot Dt.Bd's Office,
Vellore, dated 7th August 1949.

10/8/49.

(19)

Extract from the minutes of proceedings of the Special Officer, North Arcot District Board, Vellore, passed at his sitting held on 29-8-1949 under section 240(3) of the Madras Local Boards Act 1920 as amended.

Resolution No.433: Read replies to the Audit Report of Elementary Education Fund efor the year 1947-48.

N.B. The Special Officer has approved the replies to the Audit Remarks on 7:8:1949:: 7.8.1947.

Roc.No. 17314-49. Approved.
True extract.

North Arcot Dt.Bd's Office,
Vellore,dated 6th Sep. 1949.

Copy communicated to the District Inspector of Local Fund Accounts, North Arcot,Vellore in triplicate in continuation of this office Roc.No. No.C7.17314-49 dated 9.8.1949.

ns.7/9.

For Special Officer.

To the District Inspector of Local Fund Accounts, Vellore.