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(M)
Ms SERIES.

G.O. NO.

3328 *Edm*

Dated

31-10-49

[Despatch Abstract.]

Back Papers.

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

Further Papers.

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



L F 1585/12-49 (N) 23662

REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TANJORE DISTRICT BOARD, FOR THE YEAR 1947 - 1948.

Name of the auditor : Sri N. Narayan Ayyar B.A., District Inspector,
Time taken for audit: From 2-2-49 to 31-3-49.

The Office of Special Officer was held by H.C.Mc. Laughlin, Esq., Collector of Tanjore during year under audit:-

2. The receipts and charges of the fund 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. The closing balance in the cash book viz. Rs. 80,176-5-9 agrees with the balance in the ~~exam~~ account for March 48. The sum total of the closing balances according to the cash books relating to the general and Elementary Education funds is in agreement with the balance in the Treasury pass book, after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. PENDING OBJECTIONS OF PREVIOUS YEARS.

(i) PARA 8 (iv) OF AUDIT REPORT FOR 46-47: Midday meals committees accounts.

a. ~~GRAPHIC~~ CENTRE: The vouchers relating to this ~~centre~~ were pending receipt.

b. The accounts in respect of eight remaining centres detailed in item 83 of the Annual Objection Statement/were pending verification in the Office. The ratification of Government applied for in cases where the expenditure had exceeded the Sanctioned rate is awaited.

(ii) PARAGRAPH 13 OF AUDIT REPORT FOR 46-47:

Sub: ~~REVENUE~~ DIRECTOR OF PUBLIC INSTRUCTION'S SANCTION FOR THE INVESTIGATION AND PAYMENT OF ARREAR CLAIMS.

The sanction of Director of Public Instruction in the remaining one case was pending receipt.

Item 38 of the Annual Objection Statement for 46-47.

G. Dhanalakshmi:-- Supplemental bill from 10-7-44 to 31-5-45 Rs.10-11-0.

4. The more important irregularities are noted below. Irregularities of a minor nature have been detailed in objection statements which should be read as a part of this report.

5. FIXATION OF PAY -- IRREGULARITIES.

While fixing the initial pay of the teachers in the revised scales the following defects were generally noticed. Service on fixed pay was taken into account for allowing weightage. The entire service rendered in the Lower Elementary Grade was taken into account in fixing the pay in the Higher Elementary Grade instead of from the date of passing the Higher Elementary Grade Examinations. The revised scales of pay were given effect to teachers who were on leave on 1-1-47 instead of from the date of their return to duty from leave. Leave without pay that will not count for increment was not excluded for purposes of weightage.

These defects have been pointed out in the objection statement for I half of 47-48 and the Annual objection statement for 47-48. Action has been taken by the Elementary Education Fund Section in the majority of the cases to rectify the errors and recover the excess so paid. The recovery is being watched through the Miscellaneous Demand Register. The recovery ~~is being watched~~ the entire amount in all these cases is awaited.

6. EXCESS OR INADMISSIBLE PAYMENTS.

Cases of excess or inadmissible payments were noticed in audit and they are detailed in the annual and half year objection statements. A few typical examples are given below.

i. Vr. 415/-9-47 Sellur Boys School: M. Luthia Desigar-- Difference of pay between old and revised scales of pay for pay the period from Jan 47 - Rs. 10-3-0.

ii. As the incumbent was on leave on 1-1-47, he may draw the ~~enhanced~~ enhanced pay in the revised scale only on his return from leave. The payment of Rs. 10-3-0 was irregular. Similar cases would need to be examined and the amounts recovered.

iii. Vr. 357/9-47 -- Vettuvakkottai Boys' School--

S. Somasundram - Supplemental Bill for Jan 47-June 47.

This school had only one teacher. The payment of Head Master's allowance @ Rs. 2/- p.m. for six months viz. Rs. 12/- is inadmissible. Payments made in similar cases, if any, would need to be recovered.

(iii) Vr. 332/9-47:- Arantangi Boy's School- Leave salary to Jayaraj.



Jayaraj earned leave for 7 days from 15-8-47 and un-earned leave on private affairs for 23 days in continuation.

The teacher had already availed of unearned leave on private affairs for five months and twenty eight days. Including the unearned leave now sanctioned, the period exceeded ~~12~~ ^{six} months by 21 days. The leave salary paid for 21 days was recovered on the irregularity being pointed out in audit. Similar cases where un-earned leave on private affairs had exceeded ~~12~~ ^{six} months granted would need to be examined and the excess paid, if any, recovered. Vr. 450/3-48: Thirukuvalur Boys School. V. Subbiah -- Period of leave 12-12-47 to 13-12-47.

In L.Dis.-40998/47 dated 18-2-48, the leave on full pay was granted to the incumbent but however, in L.Dis. 5595/47 dated 23-5-48, it was modified as leave on loss of pay. The leave salary of Rs. 3/- paid ~~xxxx~~ for 2 days has to be recovered.

7. SANCTION NOT NOTED : In several cases the recognition of the District Educational Officer for the schools newly opened or the sanction for the creation of additional posts were not noted in the ~~following~~ ^{Register and shown for audit.} fly-leaf of the audit. They have been detailed in the annual and half-yearly objection statements. A few instances are quoted below:

Item 133 of Objection Statement 47-48/I Half: Thuvarankurchi School opened in Nov. 1946. Recognition of the District Educational Officer not noted

Item 93 of O.S. 47-48/
I Half Kokur Boys School -do-

Item 94 of O.S. 47-48/
I Half MAPPADUGAR GIRLS SCHOOL -do-

Item 134 of O.S. 47-48/
I Half Abakudy School - pay for twenty teachers was drawn against one, sanctioned.

Item 139 of O.S. 47-48/
I Half Kandiur School Sanction for Additional teacher was not pointed out.

Item 4 of ANNUAL OBJECTION STATEMENT for 47-48: Arantagi Girls School (Vr. 12/3-48)

PAY DRAWN for 7 ~~days~~ teachers against 4 sanctioned.

Item 4 of A.O.S. 47-48:
(Vr. 272/3-48) Pathukottai Girls School: Pay drawn for 7 teachers against 3 sanctioned.

Item 11 A.O.S. 47-48:
(Vr. 489/3-48) Avansam Boys School opened in Oct. 1946.

Item 110 of Objection statement 47-48:
I Half

Swami Malai Muslim Boy's School
Recognition of the District
Educational Officer was not
noted.

8. SANCTION WANTING:

In the following cases, sanction of the authorities noted
against each was not pointed out.

i). Vr.No.443
9-47 Swami Malai Boys School Arrears of leave | Sanction of
salary for the period from 9-3-45 to 8-5-45 and | the
from July 44 to Feb.45 paid to | Director of Public
Sri S. Madhava Iyer. | Instruction, Madras.
Rs.83-9-0 plus Rs.48-0-0 i.e. Rs.131-9-0. |

ii). Vr. No. 158
4-47 Tharavaikadu Boys School-- Arrears of | -do-
Dearness allowance for Jan.45 paid to |
Krishnamurthi Rs.126/- |

iii). Vr.209
4-47 Peralam girls school pay for the period |
from 1-5-46 to 31-12-44 - Rs. 88-7-0 | -do-
1-7-44 to 31-12-44 - Rs. 88-7-0 |

9. VOUCHERS NOT PRODUCED.

14 vouchers involving an amount of Rs.309-3-0 noted in
Appendix "A" were not produced for audit.

10. APPARENT DOUBLE PAYMENTS: Instances were noticed where
~~xxxxxx~~ pay for certain schools was drawn for a
second time for the same period. information was wanting whether the
pay drawn in the 1st instance was returned as undisbursed. These
cases have been detailed in in items 113, 115, 118, and 146 of the
objection statement for 47-48/ I half.

11. ENDOWMENTS: The opening balance under elementary
education fund for the year 47-48 included a sum of Rs.595-3-1,
representing receipts recovered from the lands endowed towards
the maintenance of the religious instruction of the Board Muslim
Boy's School Mela Thiruppathurthi. In the abstract of the detailed
account for March 48, this amount was shown as balance under F. ~~xxx~~
Endowments. Since this amount has already been taken audit in the
Elementary Education Fund account, it would need to be reduced from
the balance under "F. Endowments account and added to the closing
balance under Elementary Education Fund Account in the abstract for all
Accounts". Under this endowment, no receipts were received in 47-48
and it was seen from the miscellaneous demand register maintained to watch the
receipts under "Endowments" ~~xxxx~~ that a sum of Rs.339-10-0 was
realised in 48-49 out of a demand of Rs. 401-0-8.



A sum of Rs.10-8-0 was realised in 47-48 under Kuthur School
Endowment Fund. This amount was not taken credit in the Elementary
Education Fund Account.

12. CONTRIBUTIONS NOT REALISED.

Contributions from the chattram Department towards the
maintenance of schools was not made as the demand for the year 47-48
was not fixed till the close of audit.

13. PAYBILLS - NOT PROPERLY PREPARED.

Many pay bills were prepared in manuscript forms, sometimes
even on bits of paper. Sufficient details regarding the rate of pay,
leave (Where leave salary was claimed) etc., were found wanting in ~~xx~~
some cases. Instance were noticed where supplemental claims were
included in the main paybills. The voucher or vouchers on which the
claims were withheld or omitted to the drawn, were not quoted in
the supplemental bills. No absentee statements were attached to the
bills.

14. TOOLS AND PLANT - NON RECEIPT OF RETURNS:

Returns of Tools and Plant as verified on 31-3-48 were not
received from the schools detailed in item 12 of the Annual Objection
Statement. They only be got and compared with those maintained in
the office.

The authority for the removal of certain Tools and Plant
from the lists received from the Schools detailed in item 13 of the
Annual Objection Statement were not pointed out.

15. REGISTER NOT PROPERLY MAINTAINED.

i. ESTABLISHMENT AND AUDIT REGISTER: The establishment
Audit ~~xxxx~~ Register was not maintained properly. The register
though got completely written up at the end of 46-47 was made use of
for 47-48 as fresh registers were stated to have not been received.
The entries relating to 47-48, were made wherever space was available
with the result that the register got much confused and audit could
not be done with the entries made therein. The audit had to be done
with the statement prepared by the office while fixing the pay of the
teachers in the revised scale of pay introduced by Government.

The register would need to be written up in the following
manner.

i. 0.0.0

p.t.o.

15(i) i. The sanctioned strength together with the authority may be noted at the top of the fly leaf and attested by the District Board Educational Officer.

ii. The holder of the posts may be noted below.

iii. Any changes that occur re account of transfers etc may be noted both in the fly-leaf and under the column "sanctioned scale" in the plus and minus memo.

As the establishment audit register is an important record from which alone double or excess payments could be detected easily, it has to be maintained with utmost care.

15. (ii) MISCELLANEOUS DEMAND REGISTER:

The various columns in the register were not filled in with reference to the nature of the demand, the party liable to pay the total amount due, the instalments fixed etc. ~~bringing forward the balance of the previous year and~~ writing up of demand for the succeeding year, the order in which the register was written up in the previous year, was not followed. This may be done.

(iii). REGISTER OF BILLS:

Though a register of bills was maintained, the totals as per this register under various heads of accounts, were not struck, and tallied with the account figures.

(iv) CASH BOOK - DEFECTS:

a. Page war totals were not struck (b) white papers were pasted between the leaves of pages 15, 53 and 62 ~~the xxxxxxxx of pages~~ 15x of Volume IV and the following vouchers numbers were noted. Page 15 cash book. 186 A, 401 (a) to 401 (m) Page 61 A -- Vouchers 471 A to 471 (c).

If any correction has to be made in the cash book, fresh entries have to be made by scoring out the erroneous entries already made.

(c) A list of uncashed cheques was not prepared and reconciliation statement prepared at the end of each month.

15. (iv) REGISTER OF ADVANCES: (a) The balances as per the register for 47-48 were not reconciled with the opening balance for 48-49. It was seen from the register that the ~~xxx~~ discrepancies between the balances as the register and as per the accounts pointed out in para 16 of the Audit Report for 46-47 were reconciled on 24-3-49.

P.T.O.

15.(V) (b) OLD ADVANCES PENDING.

Advances made in 45-46 were pending adjustment for

Example.

Item 2. Government Press Cost of forms	Rs. 84. 10-5
3. Hoe & Co.,	54 0 0
4. Repairs to buildings	150 0 0
5. Repairs to buildings	2 7 0
Items 6, 8, 10, 11, 14, to 17, 19 to 21, 30 to 37. Midday meals advance.	

15. (vi) Register of Service Registers;

~~xxxx~~ A register in manuscript was maintained taluk war. There was no entence of check of this register by any Officer. A consolidated register for all the teachers was stated to be under preparation.

16. SALARY FOR TEACHERS - EXCESS DEAWAL BY CHEQUE.

Vr. 317/9-47	--	378 8 0
318/9-48	--	258 14 0

		637 6 0
Less P.F.		20 0 0
		----- 617-6-0

Against a sum of 617-6-0 to be drawn a cheque was drawn for Rs. 657-6-0. The recovery for the excess of ~~xxx~~ Rs. 40/- drawn on the cheque was not pointed out.

17. Service Registers not produced.

The service registers detailed in items 162 to 205 of the objection statement for ~~47-48~~ and item No. 2 of the Annual objection statement for 1947-48 ~~xx~~ were not ~~made~~ available to enable audit to see whether the leave entries have been made.

18. ACQUITTANCES NOT SHOWN: In the cases detailed in the Annual Objection Statement for the year 47-48, the acquittances of the teachers were not produced vide item 1 of the Annual objection statement for 47-48.

19. The result of the audit ~~xx~~ may be considered satisfactory.

20. The Gross receipts and charges of the year were Rs. 14,15,808 -9-5 and Rs. 15,02,557-4-0 respectively.

21. ~~THE~~

P.T.O.

21. OBJECTIONS PENDING SETTLEMENTS:

412. 42. items of objections involving Rs.10,198-9-6 were pending settlement at the close of audit as detailed below:-

Year	No. of items.	Amount.
1945 - 46	3	Rs 8 0 0
46 - 47	13	139 0 6
47 - 48	396	10,051 9 0
		<u>Rs.10,198 9 6</u>

S.Rangasami Iyer,
Assistant Examiner of Local Fund
Accounts, Southern circle,
TIRUCHIRAPALLE.

Forwarded to the President, District Board Tanjore in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of Local Fundd Accounts, Tanjore with reply in triplicate duly approved by the District Board for submission to Government.

/True copy/

M. R. S. Mani

Superintendent,

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

18-4-49. TVR I

Appendix A

Vouchers not produced.



Vv. No. 154/4-47	..	15-1-0
" 272/4-47	..	0-15-0 ✓
" 18/9-47	..	1-1-0 ✓
" 19/ "	..	1-15-0 ✓
" 20/ "	..	0-13-0 ✓
" 21/ "	..	0-13-0 ✓
" 22/ "	..	1-11-0 ✓
" 23/ "	..	3-14-0 ✓
" 24/ "	..	

" 2499/4-47 Kodiatkanur Girls. 39-0-0

" 118/4-47 Pudukkudi Girls. } 6-12-0

" 450/9-47 Kattimodu 70-15-0

" 342/ " Peralam Girls 91-0-0

" 187/ " Sathanur .. 93-7-0

" 423/3-48 Alakkudi Girls (Shy) } 52-0-0

" " " 54-0-0

" " " 5-14-0

" " " 439-3-0
309-3-0

N. Aravindan 5-4-49
D. L. G. L. R. 4
Tanjore

APPENDIX (B)

Replies to the Audit Report on the +Elementary Education Funds
of the Tanjore District Board for the Year 1947-48.

Paragraph 3 (i):

(a) The vouchers relating to the Orathanad Centre have been received. Ratification by Government of the excess expenditure is awaited.

(b) Vouchers relating to Tirubuvanam Centre have already been received. The President of the Mid-day Meals Committee has been requested to rectify the defects in the vouchers. As he has not yet paid the unspent balance of the advance steps have been taken to file a suit against him.

The President of the Mid-day Meals Committee Sembanarkoil did not produce accounts in spite of repeated reminders. A suit has therefore been filed against him for rendition of accounts.

The accounts in respect of all the other centres have been checked and advances adjusted.

Paragraph 3 (ii):

The sanction of the Director of Public Instruction has already been obtained and copy of order of the Director of Public Instruction communicated to the District Inspector of Local Fund Accounts, Tanjore in R.C.23783/48 dated 22.4.49.

Paragraph 4:

The Objection Statements are being retransmitted separately with replies.

Paragraph 5:

The defects pointed out have been rectified. Recovery has been effected in most of the cases. The recovery in other cases is being watched through the Miscellaneous Demand Register.

Paragraph 6 (i):

The excess has been recovered in Vr.No.209/12-48.

Paragraph 6 (ii):

The excess payment of Rs.12/- will be recovered from the pay bill of the teacher for August 1949. There are no other cases of this nature.

Paragraph 6 (iii):

The leave salary of Rs.3/- paid for two days has been recovered in Vr.No.298/4-49.
There are no further cases of this kind.

Paragraph 7:

The omissions in the Audit Register have since been supplied.

Paragraph 8 (i):

Papers will be produced during local audit.

Paragraph 8 (ii):

The amount involved is only Rs.6/- and not Rs.126/-
The Director of Public Instruction, Madras has been addressed.

Paragraph (iii):

Papers will be produced during local audit.

Paragraph (9):

Vouchers are available for local audit.

Paragraph 10:

Replies have been furnished in the Objection Statement.

ES/9/11.

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Paragraph 11:

The balance in the Endowment Account (relating to the Elementary Education Fund) has been taken credit for under Elementary Education Fund in the abstract of the detailed account for March 1949.

The sum of Rs.10-8-0 referred to has also been credited to Elementary Education Fund in 1948-49.

Paragraph 12:

The contribution due for 1947-48 viz., Rs.9721-14-0 has been realised. The amount stands credited to General funds. The amount has also since been transferred to Elementary Education Funds.

Paragraph 13:

N o t e d .

Paragraph 14:

Will be verified and produced during local audit. The authority for removal of the articles will be pointed out during local audit.

Paragraph 15 (i) and (ii):

The instructions are being followed now.

Paragraph 15 (iii):

N o t e d .

Paragraph 15 (iv):

The defects have been rectified. The balances as per the Register of Advances for 1947-48 have been reconciled with the opening balance in the Register of Advances for 1948-49.

Paragraph 15 (v):

Since reconciled.

Paragraph 15 (vi):

Steps are being taken to adjust the advances in respect of items (2) to (5); (10); (11) and (36); (33); (21) and (32); and (30).

The advances in respect of items (6) and (34); (8); (14); (15) and (20); (16) and (37); (17); (19) and (35) and (31) have since been adjusted.

Paragraph 15 (vii):

A register of service books is maintained by each clerk.

Paragraph 16:

The excess salary of Rs.40/- was refunded in chalan No. 450 dated 17.9.47 into the Tiruvurur Sub Treasury.

Paragraph 17:

The service registers will be made available during local audit.

Paragraph 18:

The acquittances will be produced during the local audit.

Paragraph 21:

Of the 412 items of objection pending settlement at the close of the audit, 149 items have already been replied to. The remaining items relate mainly to production of service registers, vouchers etc., and will be settled during local audit.

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ES/9/11.

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The contribution due for 1947-48 viz., Rs.9721-14-0 has been realised. The amount stands credited to General funds. The amount has also since been transferred to Elementary Education Funds.

Paragraph 13:

Noted.

Paragraph 14:

Will be verified and produced during local audit. The authority for removal of the articles will be pointed out during local audit.

Paragraph 15 (i) and (ii):

The instructions are being followed now.

Paragraph 15 (iii):

Noted.

Paragraph 15 (iv):

The defects have been rectified. The balances as per the Register of Advances for 1947-48 have been reconciled with the opening balance in the Register of Advances for 1948-49.

Paragraph 15 (v):

Since reconciled.

Paragraph 15 (vi):

Steps are being taken to adjust the advances in respect of items (2) to (5); (10); (11) and (36); (33); (21) and (32); and (30).

The advances in respect of items (6) and (34); (8); (14); (15) and (20); (16) and (37); (17); (19) and (35) and (31) have since been adjusted.

Paragraph 15 (vii):

A register of service books is maintained by each clerk.

Paragraph 16:

The excess salary of Rs.40/- was refunded in chalan No. 450 dated 17.9.'47 into the Tiruvavur Sub Treasury.

Paragraph 17:

The service registers will be made available during local audit.

Paragraph 18:

The acquittances will be produced during the local audit.

Paragraph 21:

Of the 412 items of objection pending settlement at the close of the audit, 149 items have already been replied to. The remaining items relate mainly to production of service registers, vouchers etc., and will be settled during local audit.

(True Copy)

ES/9/11.

Paragraph 11:

The balance in the Endowment Account (relating to the Elementary Education Fund) has been taken credit for under Elementary Education Fund in the abstract of the detailed account for March 1949.

The sum of Rs.10-8-0 referred to has also been credited to Elementary Education Fund in 1948-49.

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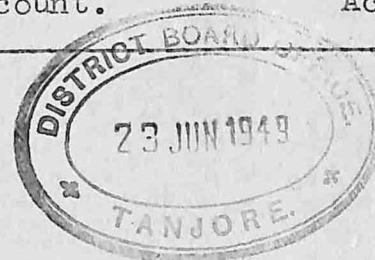
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(True Copy)

ES/9/11.

Statement of receipts and charges of the Elementary Education Fund Account of the Tanjore District Board for the year 1947-48.

Head of Account.	Actuals. Rs.	Total. Rs.	Final Budget. Rs.
RECEIPTS--ORDINARY.			
Opening balance.		1,66,925-0-4	3,72,770
1. Education tax:-			
Gross collection.	3,32,078-9-8		4,99,400
Deduct Collection charges.	...		
Net.	3,32,078-9-8		
2. Fines and penalties under Elementary Education Act.			
3. Income from investments etc.	52-0-0		
4. School fees.	...		
5. Endowments.	...		
6. Contributions.	...		
7. Other receipts.	2,389-9-11	...	2,640
8. Government grant:-			
(i) Under Section 37 of the Elementary Education Act.	2,08,975-0-0		2,08,980
(ii) Under provision to Section 37 of the Elementary Education Act.	2,53,347-8-0		2,52,820
For supply of meals-Mid-day meals.	25,203-0-0		
Government grant (toll compensation)	3,31,537-0-0		3,31,537
9. Contribution from General Account.	2,95,000-0-0		2,95,000
(i) Compulsory Education Grant.			
(ii) For other purposes.			
10. Investments realized.			
11. Advances recovered.	15,876-0-4		40,000
12. Suspense Account.	628-2-6		
Deduct Refunds.	2,733-0-0		
Deduct Amount transferred to Capital.			2,44,000
Total...		14,10,691-9-5	13,86,377
Add Amount relating to Endowment.			
GRAND TOTAL...		14,10,691-9-5	13,86,377



Paragraph 11: The balance in the Endowment Account (relating to the Elementary Education Fund) has been taken credit for under the Elementary Education Fund in the abstract of the detailed account for March 1948.

The sum of Rs. 10-8-0 referred to has also been credited to Elementary Education Fund in 1948-49.

Paragraph 12: The contribution due for 1947-48 viz., Rs. 9751-14-0 has been realized. The amount stands credited to General Funds. The amount has also been transferred to Elementary Education Funds.

Paragraph 13: Noted.

Paragraph 14: Will be verified and produced during local audit. The authority for removal of the articles will be pointed out during local audit.

Paragraph 15 (i) and (ii): The instructions are being followed now.

Paragraph 16 (iii): Noted.

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Paragraph 16 (vii): A register of service books is maintained by each clerk.

Paragraph 16: The excess salary of Rs. 40/- was refunded in Chalan No. 480 dated 17.9.47 into the Treasurer's Sub Treasury.

Paragraph 17: The service registers will be made available during local audit.

Paragraph 18: The acquittances will be produced during the local audit.

Paragraph 21: Of the 412 items of objection pending settlement at the close of the audit, 149 items have already been replied to. The remaining items relate mainly to production of service registers, vouchers etc., and will be settled during local audit.

(True Copy)

22/11/48

RECEIPTS CAPITAL .

1. Sale of lands

Government grants

2. Endowments and contributions

5117--0-0

3. Loans

4. Contribution from General Account--Ordinary.

5. Investments realised

6. Add Amounts transferred from Ordinary.

2,44,000

Total

5117-0-0

Add Amount relating to Endowment

GRAND TOTAL

Total Ordinary and Capital

14,15,808-9-5 16,30,377

GRAND TOTAL INCLUDING OPENING BALANCE.

15,82,733-9-9 20,03,147

EXPENDITURE--ORDINARY.

Staff--

Salaries and allowances--

(a) District Board Educational Officer.

(i) Salaries 2627-9-0
Dearness Allowance 412-14-0

3,910

(ii) Contribution for pension and leave allowance 299-8--0

(iii) Travelling allowance.

284-3-0

2,500 (a)

(b) Masters - Salaries 3,65,870-3-6
Dearness allowance 4,22,709-4-6

12,70,950

(c) Clerks & Servants Salaries 23,326-5-0
D.A. 5,170-6-0

24,400

(d) Gratuity 1,074--0-0

1,000

(e) Contribution to P.F. 36,021--0-0

30,000 (a)

(f) Travelling allowances 2,190-12-0

(a)





8 Contingencies and equipment.

Contingencies

House rent	51,652-13-0	66,560
Other items	28,522--4-0	53,330
Midday Meals	11,753--8-6	
Furniture and apparatus	199--14-0	3,500
Library books and maps	234--0--0	

3. Prizes and scholarships 100

4. Repairs to buildings 23,908-15-0 1,00,000

5. Interest on and repayment
of debt. 800

6. Investments made

7. Advances recoverable 8,719--3-0 40,000

Endowment

TOTAL

14,84,976-8-6 15,97,050

28

EXPENDITURE--CAPITAL.

1. Lands and buildings.	8,346-0-0	...	1,00,000
2. Equipment:--			
(1) Furniture and apparatus.	9,234-2-6.	...	74,000
(2) Library books and maps.	...	...	20,000
(3) Investments made.	...	...	...
(4) Other items.	...	...	50,000
(5) Construction of sheds.	...	...	2,44,000

Total...	17,580-11-6	2,44,000
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Add--amount relating to Endowment.

Grand total, ordinary and Capital.	...	15,02,557-4-0	18,41,050
Closing balance.		80,176-5-9	1,62,097
GRAND TOTAL INCLUDING CLOSING BALANCE.		15,82,733-9-9	20,03,147

Place Tanjore
date 31.3.49

N. Narayan An
Dist. Insp. of
Local Fund
Tanjore



~~14~~ ~~31~~ (17)

Dated 31.8.49.

Read :-

118. To approve the draft replies to the Audit Reports of the Tanjore District Board (General and Elementary Education Funds) for the year 1947-48 (Appendices A & B).

Resolution: Approved.

(True extract)

(Sd) T.K. Sankaravadivelu
Collector and Special Officer.

for Special Officer. 28

sb.3/9

~~3/9~~

45 35 33
APPENDIX (B)

Replies to the Audit Report on the Elementary Education Funds of the Tanjore District Board for the year 1947-48.

Paragraph 3 (i):

(a) The vouchers relating to the Orathanad Centre have been received. Ratification by Government of the excess expenditure is awaited.

(b) Vouchers relating to Tirubuvanam Centre have already been received. The President of the Mid-day Meals Committee has been requested to rectify the defects in the vouchers. As he has not yet paid the unspent balance of the advance, steps have been taken to file a suit against him.

The President of the Mid-day Meals Committee ~~Sambanarkoil~~ did not produce accounts in spite of repeated reminders. A suit has therefore been filed against him for rendition of accounts.

The accounts in respect of all the other centres have been checked and advances adjusted.

Paragraph 3 (ii):

The sanction of the Director of Public Instruction has already been obtained and copy of order of the Director of Public Instruction communicated to the District Inspector of Local Fund Accounts, Tanjore in R.C.23783/48 dated 22.4.49.

Paragraph 4:

The Objection Statements are being retransmitted separately with replies.

Paragraph 5:

The defects pointed out have been rectified. Recovery has been effected in most of the cases. The recovery in other cases is being watched through the Miscellaneous Demand Register.

Paragraph 6 (1):

The excess payment has been recovered in Vr.No.209/12-48.

34
- 2 - 35 (19)

Paragraph 6 (ii):

The excess payment of Rs.12/- will be recovered from the pay bill of the teacher for August 1949. There are no other cases of this nature.

Paragraph 6 (iii):

The leave salary of Rs.3/- paid for two days has been recovered in Vr.No.298/4-49.

There are no further cases of this kind.

Paragraph 7:

The omissions in the Audit Register have since been supplied.

Paragraph 8 (i):

Papers will be produced during local audit.

Paragraph 8 (ii):

The amount involved is only Rs.6/- and not Rs.126/-. The Director of Public Instruction, Madras has been addressed.

Paragraph (iii):

Papers will be produced during local audit.

Paragraph 9:

Vouchers are available for local audit.

Paragraph 10:

Replies have been furnished in the Objection Statement.

Paragraph 11:

The balance in the Endowment Account (relating to the Elementary Education Fund) has been taken credit for under Elementary Education Fund in the abstract of the detailed account for March 1949.

The sum of Rs.10-8-0 referred to has also been credited to Elementary Education Fund in 1948-49.

Paragraph 12:

The contribution due for 1947-48 viz., Rs.9721-14-0 has been realised. The amount stands credited to General funds. The amount has also since been transferred to Elementary Education Funds.

31/

- 3 - 17 32 (20)

Paragraph 13:

Noted.

Paragraph 14:

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The authority for removal of the articles will be pointed out during local audit.

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The service registers will be made available during local audit.

38

18 39 (2)

- 4 -

Paragraph 18:

The acquittances will be produced during the local audit.

Paragraph 21:

Of the 412 items of objection pending settlement at the close of the audit, 149 items have already been replied to. The remaining items relate mainly to production of service registers, ^{vouchers} etc., and will be settled during local audit.

S. S. Sankaranarayanan

Special Officer, S. 9. 9. 9.
District Board, Tanjore.

10

Office of the Examiner of Local Fund
Accounts, M A D R A S.

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

Assistant Examiner of Local Fund Accounts

• MS. 49

43 (M)

E+PH(CI)

Audit Report - Tanjore District Board - Elementary Education Fund - 1947-48 - Replies - Recorded.

From the S.O., Tanjore District Board, dated 5-9-49.

From the Examiner of L.F. Accounts, L.F. No 5154 dated 15-10-49

Order/MS. 3328 Edn., dated 31-10-49 Recorded.

2. Para 3(i)(a) of the audit report:-

The excess expenditure incurred at Orathanad Centre was ratified in Govt. Memorandum no-25686 B2-1/49 dated 12-7-49.

GR
26/10/49
26/11/49

27/10/49

Now NE
12/11/49

To The Secy. President, Tanjore Dt. Board, Tanjore

The Examiner of L.F. Accts.

The D.P.G. (with copy of audit report with replies)

Please call

(11) 44-4

Handwritten notes, possibly a list or index, including "Board" and "Fund".

From the ...

From the ...

Order No. 3338

Handwritten notes, possibly a list or index, including "Order No. 3338".

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26/10/81

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