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Sectt. II-27—60,004—17-11-48.

Education (1949) Department.

Ms. SERIES.

G.O. NO. 3972 Edn

Dated 28—12—49.

19

[Despatch Abstract.]

Audit report - 1947-48 - E.E. fund Accts - Dt. 8d, Tirunelveli - Recorded.

Back Papers.

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

Further Papers.

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

L.F. 1955 | 27.6.49.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TIRUNELVELI DISTRICT BOARD FOR THE YEAR 1947-48. (2)

* * * * *

DISTRICT BOARD 28 JUN 1949 TIRUNELVELI

Name of the auditor : Mr.D.Rajendran, District Inspector of Local Fund Accounts, Tirunelveli.

Time taken for audit: From 4-11-1948 to 3-12-48 and from 13-12-48 to 31-1-49.

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The Office of the Special Officer was held by R.M. Seshadri Esq., I.C.S., from 1-4-47 to 14-8-47 and by Janab K. Ghulam Mohamood Sahib Bahadur, B.A., from 15-8-47 to 31-3-48.

2. The receipts and payments during the year are shown in the abstract of account appended, together with the opening and closing balances. A single cash book was maintained for both the general and the Elementary Education Fund. The closing balance in the Cash book agrees with the consolidated closing balances of the various funds as per the abstract attached to the final account for March 48 and is in agreement with the Treasury and Bank Pass Books, after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. EXPENDITURE IN EXCESS OF BUDGET PROVISION - SANCTION WANTING

Expenditure under the following heads of account has exceeded the budget provision sanctioned in G.O.No. Mis. 1537 Edn. dated 15-7-47. The sanction of the Director of Public Instructions was not pointed out for reappropriation of funds from one main head to another as required in G.O.No.139 Edn., dated 29-1-42.

Head.	Budget provision.	Expenditure.
ORDINARY:		
Provident Fund	19360	22121 0 0
Prevocational subjects	Nil.	1788 14 0
Contribution to General Fund Account for clerks.	10960	16235 0 0
Contributions to Panchayat Boards	3800	3938 0 0
Midday meals for compulsory Edn.	16060	19959 10 9
CAPITAL:		
Prevocational subjects	Nil.	1756 0 0
Capital receipts of amount transferred from ordinary	33000	33074 1 0

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 forming part of this report.

5. PENDING PARAGRAPHS OF THE PREVIOUS AUDIT REPORT.

i. PARAGRAPH 4/11(a) OF THE AUDIT REPORT FOR 46-47 ,, 11 (a) ,, 45-46

SUBSIDY -EXPENDITURE ON MIDDAY MEALS - COMPULSORY EDUCATION.

The Excess drawal of subsidy of Rs.100/- would need to be refunded to Government early.

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5. ii. PARAGRAPH 4(5) OF THE AUDIT REPORT FOR 46-47 ,, ,, 14 ,, ,, 45-46. ~~EXPENDITURE ON STATIONERY DEBIT TO MIDDAY MEALS ACCOUNTS.~~

The expenditure of Rs.13-1-5 would need to be refunded to Government.

iii. PARAGRAPH 10 OF THE AUDIT REPORT FOR 46-47. EXPENDITURE CONSTRUCTION OF SHEDS - EXCESS OVER THE AMOUNT SANCTIONED BY THE GOVERNMENT.

The expenditure was Rs.9766-2-0 against Rs.8837 sanctioned by Government in their order Mis.1537 Edn, dated 15-7-47. The excess expenditure Rs.929-2-0 would need to be ~~xxxx~~ ratified by Government

iv. PARAGRAPH 12 OF THE AUDIT REPORT FOR 1946-47: ELAWADI SCHOOL - VOCATIONAL TRAINING STOCK REGISTER - NOT MAINTAINED.

A stock register for all the finished articles received in the District Board Office for sale remained to be opened. The disposals of the articles received would also need to be pointed out.

v. PARAGRAPH 14 OF THE AUDIT REPORT FOR 46-47: TOOLS AND PLANT REGISTER - DEFECTS.

Tools and Plant registers for 46-47 remained to be written up completely and shown for audit. Early action is called for.

vi. PARAGRAPH ~~5~~ 15 (a) OF THE AUDIT REPORT FOR 46-47. ADVANCES RECOVERABLE REGISTER - ADJUSTMENTS PENDING.

The adjustment vouchers with the connected records remained to be produced for sub paras (i),(ii) (vi),and for Rs.313-3-0 out of Rs.1083-12-0 in sub para (v). They would need to be produced early.

vii. PARAGRAPH 15 (b) OF THE AUDIT REPORT FOR 46-47. ADVANCES TO MIDDAY MEALS CENTRES.

The adjustment vouchers with the connected records remained to be produced for audit though the amounts were stated to have been adjusted since. They would need to be produced very early.

6. SUPPLY OF FURNITURE TO HIGH SCHOOLS AND ELEMENTARY SCHOOLS - DISTRICT BOARD - HEAVY LOSS TO THE BOARD

~~The~~ In reply to tender ~~notified~~ notice dated 20-11-45 and District Gazatte notification on 20-11-45 for supply of furniture to the schools, fixing the last date for tender as 10-12-45, Sri Kalimuthu Thalaiver tendered on 10-12-45 for Rs.46116/-. This tender, being the cheapest out of the fourteen tenders received was accepted by the President District Board on 12-12-45. He supplied only 859

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He supplied only 859 different articles against 1600, agreed upon, in the unregistered agreement executed by him on 22-12-1945; He refused to supply the rest stating that the cost of timber has gone high and also put forth certain allegating against the Engineering Department and the District Board.

The contractor was given notice on 3-8-46 and 29-6-47, that he was failed to complete his contract and was asked to shown cause as to why his contract should not be cancelled and the loss recovered. There was no satisfactory response. Fresh tenders were therefore called for on 16-9-47 and the tender of the Talayuthu Co-operative Timber works for Rs.79039-10-0, it being the cheapest, was accepted by the special officer, District Board on 2-2-48 and an agreement entered into on 14-2-48. Orders for supply of 1934 articles for an amount of Rs.79039-10-0 were placed on this company on 6-2-48. These 1934 articles included the 741 articles not supplied by the first contractor. The distribution list was sent to him on 6-11-48 asking him to distribute the articles to the several schools. The second contractor has supplied 1528 articles in 48-49 up to 25-1-49 for a cost of Rs. 63,607-14-0 of which Rs.50,000/- has already been paid in 48-49 sofar. By the failure of the first contractor the Board inccurred a loss of Rs.13,850-8-0 by way of paying the Talayuthu Timber works in excess of the rates agreed upon by the first contractor. A registered notice was sent to Sri Kalimuthu Thalaiver on 6-8-48 calling in him to pay the loss within a week from the date of receipt of the letter. At this stage Sri C.A. Nayagam Volunteered on 18-8-48 to supply to the Board the articles remained to be supplied by Sri Kalimuthu Thalaiver at the rates agreed upon by Sri Kalimuthu Thalaiver, who has also given his consent on 26-12-48 to have his deposit Rs.1500/-. transferred to Sri C.A. Nayagam, whenthe matter was referred to the District Board legal Adviser, he stated in para 1 of his opinion dated 16-9-48 that if no agreement has been entered into with the Talayathu Timber works, the question of entering into a revised contract may be considered. The matter is under correspondance with Sri C.A.Nayagam for excuting an agreement.

The agreement taken from Sri Kalimuthu Thalaiver was executed on 12 as stamp paper and not registered. In the schedule-A ,

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which is generally used for works on lump sum tender system, and which is attached to this agreement in the present case, the period of 4 months under which the supply is to be completed is noted in the condition 4. It does not contain any other condition, such as, that the deposit will be forfeited and the contract cancelled in case of breech of any condition of the contract. Practically no penal provision has been included in the agreement to safe guard the interest of the District Board. The tender notice includes, however, the following; CONDITION15: If any tender or, after the acceptance if the tender, fails to supply the above articles in whole or in part, his contract will be cancelled and the supply arranged to be made otherwise and the cost incolved will be made good from his security deposit and balance, if any, will be recovered from him.

CONDITION 16: The tenderer whose term is accepted, will be liable for all losses and damages to the District Boards arising out of his non-supply, delayed supply, or defective supply of the articles.

(a) It is not clear why the agreement was not executed on Rs. 1-8-0 stamp paper so that the agreement may be legally alright instead of on 12 as stamp paper as was done in this case.

(b) The agreement executed does not appear to have been done with the required safeguards and penal provision to the best interests of the District Board.

(c) This doubtful if the sub contract with Sri C.A. Nayagam which is under contemplation, will be legally alright and can be enforced in a court of law.

(d) In as much as, the contractor Sri Kalimuthu Thalaiver, failed to supply the remaining items within 4 months as per condition of the schedule forming part of the agreement, the loss of Rs.13850-8-0 to the Board by Sri Kalimuthu Thalaiver's failure to supply the articles, would need recovery from him.

7; EDUCATION CESS - SHORT ADJUSTMENT:

(a) In their memo Education and Public Health dated 66721 - B2 - 47 - 1 Edn; dated 14-10-47 Government have ordered that the collection of Education cess has to be increased to 17 pies in the ruppee on land revenue with effect from Fasli 1357. The total Education cess adjusted by the District Collector during the year 47-48 was Rs.3,14,074 as shown below

as shown below and

for 3 months of Fasli 1356	Rs. 74,114 8 0
For 9 months of Fasli 1357	2,39,959 8 0
	Rs. 3,14,074 0 0

it was credited to the General Funds of the District Board. Information was wanting whether the amount of Rs.2,39,959 -8-0 received for 9 months of Fasli 1357, which is included in the Rs.3,14,074-0-0 referred to above, was arrived at by the Collector at 17 pies per rupee of the land cess as per the Government Memo. referred to above.

(b) A sum of Rs.3,01,391-14-0 only was adjusted towards the credit of Elementary Education Fund during the year. The balance of Rs. Rs.12,682-2-0 would need to be credited to the Elementary Education Fund of the District Board.

8. COMPULSORY EDUCATION - MIDDAY MEALS -GRANT DRAWN FOR INCREASE IN PAY OF PEONS AND CONDUCTRESSES- AUTHORITY WANTING

In 20 cases amounting to Rs.593-7-0 detailed in item No.57 of the Annual Objection Statement where peons or conductress was in service in Elementary schools already before the introduction of compulsory education and whose pay was increased subsequently as a general increase as was done to all other similar subordinates in the non-compulsory centres, the increase in pay has been debited to Government grant. The authority for this was not pointed out. In the absence of any such authority the grant of Rs.593-7-0 would need to be refunded to Government.

9. GRANT FOR HOUSE RENT- AUTHORITY WANTING:

In the following cases the increase in house rent after the introduction of the compulsory education was debited to Government grant. Authority for this was not pointed out.

E2+D2	B.H.B.S.	Sankaran koil (12 to Rs.35-23x12)	Rs. 276
E3+D3	B.M.B.S.	Tenkasi (Rs.15 to Rs.25 from 1-6-47)	90
E3+D3	B.G.S.	Kadyanattur (Rs.10 to Rs.16 from 1-8-47 in D.B.R.No.104/19-8-47)	42
E3+D3	B.G.S.	Munirpallem (Rs.9 to Rs.15 from 1-7-47)	48
E4+D4	B.B.S.	Maragalkurichi (Rs.4 to Rs.14)	120
			Rs. 576/-

10. FURNITURE PURCHASED WITH GOVERNMENT GRANT - DISCREPANCIES IN THE TOOLS AND PLANT REGISTER.

(a) Ten sitting planks made of wood were purchased for Rs.12[illegible] on Vr. 106/10/47 for use of the Marava School at Pattapillai Pudur

In 1945-46 itself therefe were 2 benches without legs and back and 8 sitting planks or 10 sitting planks in all, in this school and these 10 planks whone were brought forward to the new tools and plant register on page 19 of the Nanguneri Taluk for 48-49, but the ten planks purchased in the above voucher were not brought to stock account of the above school. The Educational officer of the District Board has also certified in the Tools and Plant Register on 10-12-48 "verified upto 31-3-48". The ten planks costing Rs.120/- should be accounted for or the amount refunded to Provincial Funds.

(b) The stock of the following pictures verified on 7-10-46 as per the statement received from the Head Master was not brought forward to the consolidated Tools and Plant register for 48-49. On the other hand it has been noted as nil stock on page 20 of the Tools and Plant register of the Nanguneri Taluk. This xxxxxx would need to be explained.

Tinnevelly District Map	1.
Wall Pictures	14
Kings' Picture	1
Queen's Picture	1
Saraswati Picture	1
Lakshimi ,,	1
	19 items.

10. (c) Against 74 copies of the Indian table reader for 1st standard, which were existing in 46-47 as per entry on page 7 of the Tools and Plant register, only 20 copies have been brought forward to page 21 of the Tools and Plant register for 48-49. The remaining 54 copies should be accounted for.

(d) GRANT DRAWN FOR SHEDS- DATA WANTING.

Four temporary sheds were constructed in 47-48 in the compulsory area started in 45-46 at a cost of Rs.8230-10-0 and four other sheds in 46-47 area for Rs.7630-9-0 as stated by the Divisional Engineer, Tinnevely on the 21st May 1948. Against a claim of Rs.15,861-3-0 made by the District Board Government grant xxf of Rs.7583/- was drawn. The data for the amount drawn was not known. In annexure III " Expenditure on the construction of sheds for locating schools in the compulsory area" it has been noted that the sanction of either the District Educational Officer or the inspectress was not obtained for the construction of the sheds.

Full particulars for the grant drawn together with the Director of Public Instruction's approval for the plans and estimates would need to be furnished for audit.

11. GOVERNMENT GRANT PURCHASE OF BOOKS STOCK ENTRIES PENDING TO BE SHOWN.

A xxxxxx grant of Rs.1154/- was drawn from Government as grant towards the cost of the slates and books purchased in 47-48 for use in the compulsory schools. A statement has been prepared showing the no. of copies with their value supplied to the several schools. The total as per this statement cones to Rs.1284-1-7 from which Rs.130-0-7 was deducted as discount, etc., and the net figure of Rs.1154-1-0 struck. The totals in the statement were all struck only in pencilx and not in inkxx and a grant of Rs.1154/- was drawn from Government. The names of the schools and the no. of books in x each kind supplied to the several schools were not noted in the statements. These particulars would need to be furnished and credit entries pointed out for these books in the stock account against these schools concerned.

12. FURNITURE PURCHASED - STOCK ENTRIES PENDING TO BE SHOWN.

Government grant has been claimed for the following furniture supplied for use of the compulsory schools but the stock on hand on the 31-3-48 does not tally with the total of the opening balance on the 1-4-47 plus the purchases made in 47-48.

School.	Name of furniture.	Opening bal. on 1-4-47 page of the Tools&Plant register.	Number supplied and value.	Stock as noted in the Register for 47-48 & page.	Stock found short with its cost.
M.PATTAPILLAI PUDUR.	Table with Drawers.	1 on p.7	4 at Rs.28/-	4 on p.19	1 Rs. 28.
	Black Board	1 on p.7	4 at Rs.30/10	4 on p.19	1 Rs.30/10.
	Armed chair	2 on p.7	2 @ Rs.19/- each.	2 on p.19	2 Rs.38/-.
Thisayanvilai Girl's school.	Black Boards	Nil.	2 @ Rs.30/10	1 on p. 3	1 Rs.30/10.
					Rs. 127-4-0

In the absence of satisfactory explanation the amount involved viz.Rs.127-4-0 for which government grant was drawn would need to be refunded to the Provincial Funds.

13. EXPENDITURE ON CLERICAL STAFF DEBIT TO GOVERNMENT SUBSIDY- UNAUTHORISED.

In para 5 of G.O.No.924 Education dated 2.5.46 Government have said that no clerical staff should be employed for the work connected with the supply of midday meals but only certain allowances have been permitted. But in the following cases payments were made in excess of those rates of allowance and the excess drawn has also been debited to Government subsidy. This is highly irregular and the amount this paid to the Presidents of the Midday meals centres would need to be recovered and credited to the Provincial funds.

Vr.	Centre.	Period.	Amount incurred.	Excess paid.
471/6-47	Tenkasi	16 to 31-1-47	Rs. 15 0 0	Rs. 5 0 0
608/5-47	~~Sankarayanallur~~ Kadayanallur.	1st to 15-2-47	30 0 0	
			22 8 0	42 8 0
609/5-47	-do-	16th to 28-2-47	30 0 0	
			22 8 0	42 8 0
610/5-47	-do-	1st to 15-3-47	30 0 0	
			20 10 0	50 10 0
611/5-47	-do-	16th to 31-3-47	56 0 0	36 0 0
641/9-47	Srivaikuntam	1st to 15-2-47	15 0 0	7 8 0
			Rs.	184 2 0

14. SUPPLY OF MIDDAY MEALS ¾- EXCESS PAYMENT.

A sum of Rs.3834-6-7 was incurred on Vr. 1042/3-48 (Rs. Rs.3686-1-6 by adjustment and Rs.148-5-0 by cash payment) for feeding 41311 in the Muneerpallam centre during March 1946 to March 1947. The payment should be limited to the actual expenditure incurred or the amount admissible at the rate of Re.0-1-6 per meal 3 pies for incidental charges per pupil per day whichever is less as per Government Memo.No.90294-B2-147-1 Edn., dated 15-12-1947. The amount actually incurred for meals was only Rs.3023-5-9 against the Rs.3872-14-6 at Re 0-1-6 per meal and the former alone was paid but for incidental charges Rs.811-0-10 was paid against Rs.645-7-9 due at 3 pies per meal. The excess payment of Rs.165-9-0 which has been claimed from Government grant should be refunded to the Provincial Funds.

(b) In the total of Rs.3834-6-7 in this vouchers a sum of Rs.3668-13-6 was deducted as amounts paid already. Vouchers together with sub vouchers and details for the amount so deducted were not produced for audit.

(c) Payment , if any, made to clerical establishment is in

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admis ible from the Government sub-sidy under G.O. No. 924, Edn., dated 2-5-46 and should be recovered from the President of the centres and refunded to Government.

COMPULSORY EDUCATION - EXCESS GRANT DRAWN.

15. (a) BOARD GIRLS SCHOOL - VIKRAMSINGAPURAM.

T wo higher grade teachers on Rs.31/- and Rs.30/- per mensem were shown as employed in the above school after the introduction of the compulsory education. Instead of claiming only Rs.61 x 12 = Rs.732/ pay as the grant, Rs.744/- has been claimed as grant from Government vide statement of expenditure for Sankaran koil and Ambasamudram taluks . The excess claim of Rs.12/- would need to be refunded to Government.

(b) BOARD HIGHER ELEMENTARY SCHOOL - IDAISEVAL.

Both the Higher Grade posts sanctioned for the above school were shown as vacant in the list prepared for claming Government grant in 47-48, also in the establishment return as it stood on 1-4-46 but Rs.720/- as pay, Rs.384/- as dearness allowance and Rs.9/- as contingencies were claimed. The irregular claim of Rs.1113/- would need to be refunded to Government;

(c) Eral - BOARD MUSLIM SCHOOL.

Grant was dra n for one secondary Grade and two higher grade teachers at Rs.40/- and Rs.32 plus Rs.30/- per mensem. in 47-48 in the Eral Board Muslim school. The correct amount comes to only Rs.1224/- as pay and Rs.600/- dearness allowance, but Rs.1260/- as pay and Rs.600/- as dearness allowance. The excess drawal of Rs.36/- would need refund to Government.

(d) PERUMGULAM BOARD SCHOOL.

A grant of Rs.360/- as pay and Rs.192/- as dearness allowance was dra n for one higher Grade teacher for 47-48 in the Perumgulam Board Boys school. The date of sanction of the Post was not noted in the list prepared for claiming grants omission of this kind was noticed in several other cases also. All such omissions would need to be supplied and the statements shown for audit.

16. EMPTY GUNNY BAGS - PENDING SALE AND SALE PROCEEDS TO GOVERNMENT PENDING CREDIT.

Fiftysix empty gunny bags in the office of the Deputy Inspector of schools and 105 empty gunny bags with the Chairman,

Midday meals centre, Ambasamudram, remained to be sold in public auction and the sale proceeds remained to be credited to the Provincial funds as the cost of the gunny bags was ~~not~~ met from the Provincial funds in the first instance.

17. LEAVE SALARY CONTRIBUTION - DEFECTS.

(a) A sum of 16,235/- being the pay, leave salary contribution to Provident Fund contribution on behalf of the establishement working in the Education Section, was debited to the Elementary Education Fund and treated as abatement of charges ~~x~~ under General Fund. This included Rs.1731/- being the 12½% for the leave salary contribution of the clerks and one attendar. The latter's emoluments during the year were Rs.356/-. A sum of Rs.44-8-0 was debited to the Elementary Education Fund for his leave salary ~~emolutments~~ Contribution. The leave salary contribution is payable for the attender, an inferior servant, at 12½% if he is under Fundemental Rule and at 5½% if he is under the Madras Leave Rules. Information as to the names, period for which more than one attender worked in that place and whether they come under Fundamental Rule or Madras Leave Rules would need to be furnished to verify the correctness of the debit to the Elementary Education Fund.

(b) During the year, there were several changes in the clerks working in the Elementary Education Section and some of them come under the Madras Leave Rules, while for them also the leave salary contribution has been calculated at 12½% and debited to Elementary Education Fund instead of at 11%. Complete particulars as to the names and the periods during which they worked in the Elementary Education Section, were not available for audit. These may be furnished to check in audit the correctness of the debit made.

(c) Though there was only one upper division clerk sanctioned for the Elementary Education Section, three upper division clerks, Sri Ramaswami Achari Sri Thangapandian and Sri Alwar Swami Naidu have been working in that section but contribution to the General fund on behalf of the 2 out of the 3 upper division clerks, was made on the average pay for lower division clerks only. This is irregular.

(d) The clerks and a peon working in the Education Section were being paid house rent allowance. But no debit has been given to the Education Fund for the above expenditure.

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18. IRREGULAR FIXATION OF PAY:

In the cases of 33 teachers excess payments to the extent of Rs.504-1-0 were made owing to irregular fixation of pay as detailed in items 33,37,40,42 & 45 of the Annual Objection Statement. The excess payments would need recovery in the absence of satisfactory explanation.

19. INCREMENT DEFECTS.

Officiating teachers have been given further increments after their first increments eventhough they have not been declared to have completed their period of probation satisfactorily. Instances are given in item 46 of the Annual Obje tion Statement . If they have satisfactorily completed their probation that fact should have been recorded in their service registers; the omission would need to be supplied now and their service registers and connected papers produced for audit. In all other cases, refixation of pay would need to be done and the service registers shown for audit:--

20. GOVERNMENT GRANT DRAWN FOR PREVOCATIONAL TRAINING - DETAILS WANTING.

A sum of Rs.450/- sanctioned in G.O.No. Ms.365 Edn., dated 25-2-48 for the introduction of prevocational Training in Higher Elementary Schools was drawn and credited to the Elementary Education Fund on 6-3-48. Details of the Expenditure for which the above grant was drawn were not made available for audit.

21. PREVOCATIONAL SUBJECTS - IRREGULARITIES.

i. The credit in the stock books and disposals thereof for the articles detailed below and sent by the Head master of the Schol to the District Board remained to be pointed out.

Bamboo rattan works

Board Elementary ~~Secondary~~ School	Rs.9-10-0 worth of articles.
Tirukaruangudi	
Kurivikulam	33 yards of Bed sheets and
weaving section	36 yards of towels.

2. The cost of the following articles which were handed over to the chatram Manager Tirukurangudi, by the Head master of the Eruvadi Elementary School remained to be adjusted towards the credit of the Elementary Education Fund.

Ratan & Bamboo articles	Rs.24-13-0	
Cane chairs etc.,	29-14-6	Rs.54-11-6

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21 3. WEAVING SECTION - VALLIYOOR SCHOOL.

Arcka back towel warp VII of 46-47 60 yards of cloth were manufactured and 40 yards were pending completion. The work was commenced on 30-7-46. The total cost estimated for the completion of the work was Rs.68-12-0. The amount so far realised was only Rs.41-6-9. The balance of Rs.26-5-3 remained to be realised and credited.

22. LEAVE SALARY - EXCESS PAYMENT .

Sri I. Maria Michel Pillai - The teacher had to his credit on 21-9-48 only 7 days in column 6 and years 2-1-26 in column 7. He was granted leave on average pay for 3 days from 21 to 23-9-48 and leave on average pay for 2 months on Medical certificate from 24.9.48 and leave on half pay on Medical certificate from 24-11-48 and was allowed to retire from 29.11.48 Prior to retirement medical leave on full pay against the leave under column 7 cannot be granted. So the leave granted for 2 months and 3 days from 21-9-48 may be treated as leave on average pay for 7 days and leave on half average pay for 1 month and 26 days. The excess payment of the leave salary of Rs.25-3-0 would need recovery at Rs.27/- as pay and Rs.19/- as Dearness Allowance per mensem.

23. VALLANAD HIGHER ELEMENTARY SCHOOL - CARPENTRY SECTION.

a. The carpentry articles to the value of Rs.312-1-0 manufactured from 45-46 to 47-48 as detailed in 12 item of the Annual Objection Statement remained to be sold and credit pointed out for the sale proceeds. No action appears to have been taken by the District Board to dispose off the manufactured articles.

(b) The cost of the timber and quantity supplied and the quantity utilised and balance xxx would need to be stated and further xxxxxxxxxxxx action taken. The stock accounts with the above particulars may also be sent for audit.

24. MONEY ORDER COMMISSION RECEIPTS OR ACKNOWLEDTMENTS

In cases detailed in item 1 of the annual objection statement the money order commission receipts or money order acknowledgments were not furnished. They would need to be produced.

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25. ESTABLISHMENT AUDIT REGISTER - DEFECTS.

The Establishment audit registers were not property maintained and posted. Orders sanctioning the posts, transfers, etc., were not posted in many cases. The number of sanctioned posts and the scale of pay and increments granted were not noted in the flyleaves in several cases. The sanctioned scales where they have been posted were not attested by any responsible officer. Postings were omitted to be made in several cases. Explanotory remarks as to excesses, were not noted in several cases. In several cases the amounts posted in the register were wrong which could have been avoided had the works done by the clerks been checked by any one in the Elementary Education Section.

26. PAYBILLS - DEFECTS:

The following are some of the defects noticed in the paid vouchers which would need to be avoided.

1. The vouchers have not been prepared properly.
2. Leave allowances have not been noted separately.
3. Officeating pay was not shown separately,
4. Transfer orders and leave orders have not also been attached to pay bills in many cases.
5. Orders sanctioning the temporary or additional establishments, house rent, etc. have not been quoted in the bills.
6. Arrears of pay drawn have not been properly noted in the pay bill. For expample

P.Vanavamuthu	H.M.	Rs.72	Arrear of increment from 1-1-47 to 31-12-47
S. Anantasami	Asst.	Rs.54	-do-
K.A. Papavinasam	,,	48	-do-

7. The arrear amounts due for the month and the amount already drawn for the month and the difference claimed for the month have not been given in all the arrear pay bills.

27. SERVICE REGISTERS - DEFECTS.

1. Leave entries have not been attested by the District Board Educational Officer in many cases in the service registers.

(i) Date of completion of probation has not been noted in many cases.

(ii) Leave accounts have not been checked and attested by any responsible person.

(iii) The following columns of the leave account have not been filled in.

SERVICE REGISTER UNDER FUNDAMENTAL RULES.

1. Leave account of 2. Date of Commencement of service.

3. Date of contract, if any, 4. Date of attaining the age of 55.

SERVICE REGISTERS UNDER MADRAS LEAVE RULES.

1. Leave account of 2. Date of compulsory retirement

3. Date of Commencement 4. Date of retirement etc.

28. LEAVE ACCOUNTS - NOT WORKED.

In the following cases of leave, the leave account was not worked out and the leave granted posted in ti.

1. S.Venkataraman Naiker	Leave on Half Pay From 26-1-48 to 25-4-48
2. Anantha Alwar Naidue	-do- ,, 15-7-47 to 17-7-47
3. M.Sadayappa Pillai	-do- ,, 18-7-47 to 14-9-47.
4. S.P.Vanamoorthi Pillai	-do- ,, 29-8-47 to 29-11-47
5. C.Chekammal	Leave on average pay ,, 1-9-47 to 7-9-47
6. T.K.Narasimma Ayyangar	-do-
	on medical partificate 15-2-48 to 14-4-48.
7. Puspam Solomon	Leave on Half pay

1. S Venkatarama Naiker Leave on Half Pay From 26- 1-48 to 25- 4-48. E1
2. Ananta Alwar Naidu ,, average, ,, 15- 7-47 to 17- 7-47. E2
   ,, Half ,, ,, 18- 7-47 to 14- 9-47.
3. M.Sadyappa Pillai ,, Half ,, ,, 29- 8-47 to 29-11-47. E3
4. S.P.Vanamoórthi Pillai ,, average ,, ,, 1- 9-47 to 7- 9-47. E1
5. C.Chellammal ,, ,, ,, 15- 2-48 to 14- 4-48. E1
   on medical certificate
6. T.K.Narasimma Ayyangar Leave on average pay 12- 2-48 to 11- 3-48
   12- 3-48 to 16- 3-48 E3
7. Puspam Solomon ,, ,, Half Pay on medical certificate for 6 weeks from 1-9-47. E3*
8. S.V.Subbammal Leave on Half Pay for 2 months from 31-5-47. E3

29. GRATUITY PAYMENTS - RECORDS WANTING.

In the following cases, gratuity was paid. The application with history of service service register, stamped acquittance and connected papers were not made available for audit. They may be shown early.

414/9-47 K.P.Sankeraling Vathiyar, Vadakkuselyanathur Rs.30/-

611/9-47 Henry Swaminatha Pillai, Board Labour School, Tulukkankulam Rs.80/- Rs.110/-

30. VOUCHERS - WANTING

The following vouchers were not furnished for audit. They may be produced with the connected records and papers early.

April 1947.

(a) Vr. 213 - - - - - Rs. 72 0 0
328 - - - - - 3309 2 0 p.t.o.

30. (a) Vr. 213 - - - - Rs. 72 0 0
328 3309 2 0
71 77 6 0
84 0 8 0
90 0 8 0
169 1 0 0
620 96 15 0
85 400 0 0
330 - - - - - Rs. 93 2 0
Rs. 4050 9 0

(b) September 1947.

~~16~~ A - - - - Rs.	~~0 10 0~~	
~~622~~	~~146 15 6~~	
~~623~~	~~72 5 6~~	
~~632~~		
16 A - - - Rs.	0	10 0
622	146	15 6
~~623~~	72	5 6
623	207	2 0
	4	6 0
632	2	14 0
643	4	12 0
Rs.	439	1 0

(c) The following vouchers of midday meals accounts were not made available for audit. They may be shown for audit with the relevant records.

46/8-47	846 3 0	Cash
~~75~~/ ,,	446 6 0	Adjustment
75/ ,,	172 2 0	Cash
76/ ,,	1039 0 0	Cash
~~481~~/ ,,	65 2 0	Cash
481/ ,,	230 0 0	Adjustment.

31. TOOLS AND PLANT REGISTERS DEFECTS.

a. The opening entries of the Tools and Plant registers for 48-49 of all the schools in the eight Taluks and for the 27 Higher Elementary schools (Registers mumbering about 50 volumes in all) have been copied from the statements of Tools and Plant as they stood on 1-4-48 received from the Head masters of the schools. These registers were shown for audit as the Tools and Plant registers for 47-48. This is irregular. The registers for 47-48 should be written up adopting the closing entries for 46-47 from the Tools and Plant registers of that year and the purchases during the 47-48 accounted for and the registers produced for audit.

b. In several cases the figures noted in the Tools and Plant register for 48-49 were less than what should have been if the purchases during 47-48 were added to the opening balances of 46-47 vide para 10 anti. The tools and Plant registers for 47-48 should be p.t.o.

brought up to date with reference to the opening entries of the Tools and Plant registers for 46-47 and the fact certified to by any responsible officer and the registers produced for audit.

32. ACCOUNTS - COMPULSORY EDUCATION AND MIDDAY MEALS - IRREGULARITIES.

a. In their order No. 1175 Education dated 14-6-46 Government ordered that the transactions relating to compulsory Education and supply of midday meals should be booked in the accounts separately. This direction was not followed in 46-47 and the expenditure on teachers salaries, contingencies etc had been booked in the Elementary Education fund accounts to gether with the expenditure on non-compulsory areas. This irregular procedure was pointed out in para 17 of the audit report for 46-47. Not with standing, the irregular procedure has been continued in the year 47-48 also and salaries and allowances of teachers rent, contingencies etc., have been booked in the Elementary Education Fund Accounts together with the transactions relating to non-compulsory centres.

b. A sum of Rs.62,533/- was disbursed as Government grant against Rs.62,533-7-0 claimed by the District Board towards th e pay and allowances of the Elementary school teachers employed in the schools where compulsory education has been introduced. The actual expenditre incurred on these teachers during the year under audit was not shown separately and in detail and booked in the accounts separately and in detail and booked in the accounts separately as requred by G.O.No.1175 Edn., dated 14.6-1946 and as stated in para (a) above Their pay and allowances in almost all the cases of teachers, have been calculated at a flat rate of Rs.40/- for secondary grade teachers and at Rs.30/- for higher elementary grade teachers for the whole year of 12 months and in other cases for certain months of the year as shown in the statement prepared in the District Board for drawing Government Grants. Details, such as, names of the teachers together with the pay and allowances drawn by ea h of them and the vouchers Nos. on which they were drawn were not available for audit. In the absence of these particulars it could not be seen in audit whether the grant of Rs .62,533/- drawn for this purpose from the Government is in order. Complete particulars for the amount drawn would need to be prepared and furnished for an effective check in audit.

n.f.

32. c. MIDDAY MEALS ACCOUNTS IN THE COMPULSORY AREA CENTRES

The original accounts as maintained in the different centres were not made available for verification during local audit.

d. The stock of vessels, etc., purchased for midday meals centre were not made available for audit.

All the midday meals centres were closed in 47-48 ~~dated 4-11-47 Government sanctioned~~.

e. In G.O. No. 2366, Education dated 4-11-47 Government sanctioned 12 secondary grade and 77 higher elementary grade teachers for the schools in compulsory area but 15 secondary grade and 102 higher elementary grade teachers were entertained and their pay and allowances were debited to Government grant. The authority for this was not pointed out.

33. REGISTER OF ADVANCES - MIDDAY MEALS.

Rs.27-6-0 is standing against the Malayan Kulam school from Jannuary 47 (Marava school)

Compulsory area

Rs.1651-0-10 is shown as pending on 29-1-49 Vr. for Rs.448-10-6 adjusted to the credit of the President Midday meals centre Muniveripallem may be shown. The above advaness would need to be adjusted early.

34. ADVANCE RECOVERABLE REGISTER - DEFECTS.

(a) A sum of Rs.5877-3-0 being the advances made for Elementary Education fund and wrongly debited to General Funds in the Previous years was transferred to Elementary Education Fund in March'48 The adjustment was made without any adjustment voucher. It is irregular.

(b) This amount though, shown in the body of the account for 47-48. page 25 of the account it has not been entered in the Advance Recoverable register for Elementary Education Fund for 47-48 on page 4 of the account. This may be done now, in the register with ~~instruction~~ war details and early adjustments may also be made.

(c) A sum of Rs.3809-1-0 was wiped off from the Advances Recoverable register in December 47 as adjustments made in April 46

p.t.o.

to June 46. The vouchers concerned with connected xpapers were not produced.

35. AUDIT FEES NOT CREDITED TO GOVERNMENT.

A sum of Rs.241-2-0 was realised as receipts during the year from the Endowments attached to Tachanallur Board school The audit fee due, viz. Re.044-0 would need to be paid to the credit of Government.

(2) The lease papers were not also made available for audit.

36. REGISTERS NOT MAINTAINED.

Register of Probationers and register of increments have not been maintained as required by rules in G.O.No.76 L.A., dated 21-1-47.

37. EXPENDITURE ON BOOKS AND SLATES - WRONG DEBIT IN THE ACCOUNT.

In G.O.No. 2366 Education dated 4-11-47 No.Ms.618 Edn., dated 23-3-48 and No. Mis.2797 Education dated 9-11-48 Government sanctioned a subsidy of Rs.1154/- towards the purchase of books and slates for schools in the compulsory area but the total expenditure of Rs.1154-1-0 for the year has been split into as Rs.998-5-0 and Rs.155-12-0. and the former was debited to ordinary expenditure and the latter to capital xxx expenditure in the Elementary Education Fund Accounts. The reason for this distinction was not explained.

38. RESULT OF AUDIT.

The general result of audit may be considered not satisfactory.

39. RECEIPTS AND CHARGES.

The gross receipts and charges of the year were Rs.8,22,409-7-9 and Rs.10,14,866-14-5 respectively.

40. 223 items of objections involving Rs.36258-1-11 were pending settlement as detailed in the Annual objection statement.

Year.	Items.	Amount Rs.
42-43	1	Nil.
44-45	11	38 3 8
45-46	37	259 2 5
46-47	58	4471 13 7
47-48	116	31488 14 3
Total.	223	Rs. 36258 1 11

S.Rangasami Iyer,
Assittant Examiner of Local Fund Accounts, Southern Circle, TRICHIRAPALLE

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

/True copy/

Superintendent.

20-4-49. Office, Madras.

ELEMENTARY EDUCATION ACCOUNT. 19

Receipts - Ordinary.

Opening balance --		115434-13-8	
1. Education tax--		301391-14-0	351000
Gross collections ..			
Deduct collection charges.			
Net ..			
2. Fines and penalties under the Elementary Education Act.		241-2-0	
3. Income from investments etc.		1200-0-0	
4. School fees.		254-1-1	4900
5. Grant for wiping off deficit.		1627-8-11	
6. Other receipts.		450-0-0	
7. Government grant--			
(i) Under section 37 of the Elementary education Act.	80160-6-0		74000
(ii) Under proviso to section 37 of the Elementary education Act.	163801-0-0		163800
(iii)	6785-0-0		14400
(iv)	59417-0-0		229260.
8. Contribution from the General account-Fund	195000-0-0		195000
(a) For payment of temporary allowance of Rs.4 ..	0-6-7		-
(b) For General purposes.	6340-0-0		23690
9. Do. additional.		3100-14-2	10000
10. Advances recovered. ..		15287-3-0	-
Deduct refunds.		33074-1-0	33000.
Deduct amount transferred to capital.			
Total.		789335-6-9	1033050.
Add amount relating to endowments shown under H. Endowments account. (For details xxx vide Subsidiary Acct.)			
Grand Total.			

CAPITAL.

1. Government grants.			49600
2. Contributions.			
3. Loans.			
4. Contributions from General account-Ordinary.			
5. Investments realized.		33074-1-0	33000
6. Add amount transferred from ordinary.			
Total.		33074-1-0	82600
Add amount relating to endowments shown under H. Endowments accounts. (For details, vide Subsidiary account).			
Grand total.			
Total receipts--Ordinary and Capital.		822409-7-9	1115650
Grand total, including opening balance.		937844-5-5	1115650.

EXPENDITURE--ORDINARY.

1. Staff.	D.B.E.O.	2758-10-0	
	D.A.	105-13-0	
	W.A	420-7-0	
	T.A.	334-7-0	
Salaries and allowances--		534064-9-0	
Masters.	D.A.	302512-3-0	860190
H.M.s.		22121-0-0	19360
Contribution to Provident Fund.		918-12-0	1550
Travelling allowance.		291-8-0	500
Dearness allowance.		1788-14-0	-
Contribution to G.Fund for clerks etc	Gratuity Provocational subjects	16235-0-0	10960.

2. Contingencies and equipment--			
Contingencies--			
House rent.		23143-5-0 ✓	36920
Other items. Maravar Feeding Compulsory Feeding		27186-12-2 ✓	29320
	(K)	8552-6-0 ✓	
	(K)	19959-10-9 ✓	
Equipment--		77-6-0 ✓	3500.
Furniture and apparatus.			
Library books and maps. Compulsory centres		998-5-0 (K)	
Other items.			
3. Prizes and scholarships.			
4. Repairs to buildings.		7877-14-6 ✓	18000
5. ~~Interest on and repayment of debit.~~ Contribution to Panchayats		3938-0-0	3800
6. Investment made.			
7. Advances recoverable.		8557-15-0	5000
Permanent Advance		150-0-0 ✓	
Total.		9 81792-13-5	989100.

Add amount relating to endowments shown under H. Endowments account (For details, vide subsidiary account).

Grand total.

CAPITAL.

1. Land and buildings. Compulsory areas		27326-15-0	25000 ✓
Maravar schools			3000
other schools			27000.
2. Equipment--			
(1) Furniture and apparatus.		3835-6-0	20600
Compulsory Education Blgs.		(K) 155-12-0 ✓	11000
(2) Library books and maps.			6000.
(3) ~~Investments made.~~ Prevocational subjects		1756-0-0	
(4) Other items.			
Total.		33074-1-0 ✓	82600 ✓

Add amount relating to endowments shown under H. Endowments account. (For details, vide subsidiary account).

Grand total.	33074-1-0	82600
Total ordinary and capital.	10,14866-14-5 ✓	1071700
Closing balance.	-77022-9-0 ✓	43950
Grand total including closing balance.	937844-5-5 ✓	1115650.

(K) For Maravar feeding B 8552 was given as Govt grant on 26-8-48 (Govt Mis. 1819 Edn) 2-7-48.

(K) B 16060/. for Nidayamadu Rs 1154 for books and slates were given as Govt grant in Govt. 2366 Edn dt. 11-11-47 & 618 Edn dated 23-3-48.

Rajendram
District Inspectress Local Fund Accounts, Tirunelveli.
1-2-49.

Proceedings of the Special Officer, District Board, Tirunelveli Dated 31-8-48
Resolution No.214.

Read the Audit Report of the Elementary Educational Fund account of the Tirunelveli District Board for the year 1947-48 together with the draft replies furnished for the same.

(G.1.20995/49)

A P P R O V E D

K. GHULAM MAHMOOD,
Special Officer.

/True extract/

For President.

R.V.22.10.

Replies to the Audit Report - Elementary Education Fund of the Tirunelveli District Board for 1947-48.

Para 3. The District Board in its resolution No.85 dated 29-7-49 has sanctioned the excess expenditure to be met from savings in other items. The Government have been addressed by this office on 2-8-49 to accord their sanction for the expenditure incurred in excess over the revised budget allotment during 47-48. Orders of the Government are awaited.

Para 5(i) & (ii). A sum of Rs.113--1--0 has been refunded to Government. The amount was remitted into the Huzur Treasury, Tirunelveli in chalan No.43 dated 1-8-49.

Para 5(iii). The Government in their memorandum No.57919.B.2./49.1. Edn. & P.H. dated 10-8-49 have ratified the excess expenditure incurred by this District Board from the elementary education fund on the construction of sheds for the elementary schools in compulsory areas during 46-47 over and above the subsidy.

Para 5(iv): The stock of articles has since been maintained. The disposals of the articles and the dates of remittances of the same have been noted. The same will be shown during local audit.

Para 5(v): Circular orders have been issued to the head teachers for furnishing a copy of Tools and plants register for 46-47 and the same will be written and shown before next audit.

Para 5(vi): A sum of Rs.1083-12-0 was an excess adjustment for 46-47 in the midday meals at Nanguneri. Towards the same, a sum of Rs.311/- and Rs.772-12-0 was taken credit towards the advance incurred in C.B. Vr.No.306 of April 46 and Vr.No.5706 June 46. Thus the excess adjustment and the advance due in the above C.B.Vrs. were cleared.

Para 5(VII). The adjustment vouchers with the records have already been shown. They may also be shown during local audit again.

Para 6. New agreement has since been executed by Sri C.A.Nayagam, Timber Merchant, Koilpatti with necessary penal clauses in the agreement. This was been done on the legal advice of the Board Lawyer so there is no loss to the Board.

Para 7. The amount to be adjusted for 47-48 is ¼ of Fasli 1356 and ¾ of Fasli 1357. It will come to Rs.314074/- as detailed below:-

¼ of 296458.	=	Rs. 74,114--8--0.
¾ of 319946.	=	Rs.239,959--8--0.
	Total.	Rs. 3,14,074--0--0.

A sum of Rs.2,87,336-14-0 was adjusted to the Elementary Education Funds in the following vouchers.

Vr. 72/8-47.	Rs. 97,336--14--0.
" 730/2-48.	Rs.1,20,000---0--0.
" 1045/3-48.	Rs. 70,000---0--0.
	Rs.2,87,336--14--0.

Balance of (Rs.3,14,074--0--0) — (Rs.2,87,336-14-0) (i.e.,) Rs.26,737--2--0 has been adjusted to the elementary education funds in C.B.Vr.No.797 of February 49.

Hence there is no balance to be adjusted to the Elementary Education funds from General funds as pointed out in 7 (b) of the report.

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Para 8. The amount of Rs.593--7--0 being the increased salary due to the peons and conductress for which the grant was drawn, was refunded to Government in chalan No.359 dated 26-7-49.

Para 9. The increased house rent (i.e,,) Rs.576/- for which the grant was drawn was refunded to Government in chalan No.359 dated 26-7-49.

Para 10(a). There were two benches without legs and backs and 8 sitting planks on 1-4-47. These two benches and 8 sitting planks and also the 10 sitting planks were purchased as per V. No.106 October 1947 for the use of the Board Marava School Pattapillaipudur. It was an omission to enter in the register for 47-48. They have since been brought to account and the tools and plant register has been corrected and entries made subsequently for the year 47-48. There is no amount to be refunded to the provincial funds.

Para 10(b). All the 19 pictures have been brought to the stock account for 47-48.

Para 10(c). The Headmaster stated in the remarks column of the verification statement 48-49 that all books supplied previously were torn to pieces and lost. The Headmaster has been asked whether Board's sa nction has been obtained for the same. Reply will be furnished soon on receipt.

Para 10(d). Though a sum of Rs.15,861--3--0 was applied for by this District Board as Government grant for the construction of temporary sheds in compulsory area during 47-48, the Government has sanctioned only a sum of Rs.7583/- which is less than the amount applied for in Government G.O.Ms.No.2797.Edn. dated 9-11-48. Further it is not the custom previously to obtain the sanction of the Educational authorities for the works. The data required by the audit department for the amount drawn from Government towards the work could not be given now specifying the amount for each work as the Government has sanctioned only a lump sum provision of Rs.7,583/-. Hence the objection may be waived.

Para 11. Statements showing the names of schools and the number of books in each kind supplied to several schools are available in file G.1.21297/46. & G.1.24399/46. The same may be perused. The stock certificates for these articles are in the file and the same will be shown in the local audit.

Para 12. All the articles supplied after 1-4-47 to Board Marava School, Pattapillaipudur and Board Girls School, Thisaiyanvilai have been brought to stock account. This may be seen in the local audit. No amount is to be refunded to Government.

Para 13. Rs.184-2-0 has since been refunded to Government in chalan No.246 dated 19-8-49 in the Huzur Treasury at Tirunelveli.

Para 14. A sum of Rs.165--9--0 drawn from the Government for the supply of midday meals in Munnirpallam was refunded to Government in chalan No.359 dated 26-7-49.

Para 14 b & c. The vouchers and sub-vouchers will be produced during next local audit.

Para 15(a): Two teachers on a salary of Rs.31/- each (viz.,) Mary Solomon and N.Solashi were employed. But the rate of pay of one teacher viz., N.Solashi was inadvertently noted as Rs.30/- instead of Rs.31/-. So no refund need be made. The objection may kindly be dropped.

Para 15(b): Before the introduction of compulsory education there were 4 secondary grade and 4 Higher grade teachers and one Prevocational Instructor. During the year 46-47 compulsory education was introduced at Idaiseval and two Higher Grade teachers were

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appointed due to the introduction of compulsory education during the year 46-47. Hence the claim of two Higher Grade teachers is correct. But it was in-advertantly noted as vacant in the statement. The objection may kindly be waived. (14)

Para 15(c). A.S.Venkatachalam Iyer was working in the school at Rs.33/- per mensem. But it is noted in the statement as Rs.30/- instead of Rs.33/- per mensem. As such taking into account at Rs.33/- per mensem the total grant comes to Rs.1260/- as drawn. Hence the objection may kindly be waived.

Para 15(d). The post is sanctioned in D.B.R.No.168 dated 22-1-48.

Para 16. The gunny bags were sold in public auction on two occasions for Rs.14-12-0 and Rs.15-8-0 respectively and the amounts were remitted to the credited of the District Board funds. Hence the total amount of Rs.29-14-0 was also refunded to Government in chalan No.359 dated 26-7-49 as per audit objection.

Para 17.(A,B,C) The leave salary contribution was drawn for the attender at the rate of 12½% as per F.R. 116. The authority for drawing leave salary for the attender at the rate of 5½% may kindly be stated. The leave salary contribution was drawn at the rate of 12½% for the sanctioned strength only after working out the average pay of each establishment. Hence the name of each clerks etc., working in the elementary education section was not furnished. The clerks were posted from general section then and there for the administrative convenience but adjustments were made only for the total sanctioned strength. Hence the appointment of two more Upper Division Clerks etc., were made for administrative convenience and are within the total sanctioned strength and as such the postings were not irregular.

Para 17.D. House Rent allowance was sanctioned only with effect from 1-3-48 and the same was drawn in April 48 (i.e,) during 48-49. Hence the question of debit of house rent did not arise during 47-48.

Para 18:

Koilpatti & Srivaikuntam Taluks. Action is since taken to effect the recovery of excess payment from the teachers in Koilpatti and Srivaikuntam Taluks in item Nos.33, 40 and 45 shown in the objection statement.

Sankarankoil & Ambasamudram Taluk. Refixation of pay of teachers in respect of Ambasamudram and Sankarankoil Taluks was correctly made and the amounts paid in excess were recovered and the same noted in Service Registers. The service registers will be produced during next local audit.

Tenkasi and Tirunelveli Taluk. Necessary rectifications have been made refixing the pay of the teachers concerned according to the total length of service. 1. S.Kathirvelammal. 2. K.Subbulakshmi. 3. V. Pushpam.

Tiruchendur and Nanguneri Taluk. The pay has been refixed as Rs.26/- and the excess pay of Rs.12/- recovered in C.B.Vr.No.331/ June 48 (D.Dis.6066/48 dated 5-5-48) in the case of T.Sudalaikannu Thevar. Thekkankulam (Annual objection No.33(30)).

Higher Elementary Schools. Thangiah, Board Higher Elementary School, Srivaikuntam (2) K.Kuppusami Iyer, Board Higher Elementary School, Kalugumalai. Action is being taken to effect the recovery. Rajah Iyer: The Koilpatti Taluk Board in its Resolution No.53 dated 14-8-26, sanctioned and adopted time scale of pay from 1-4-26. Hence he is eligible for 4 advance increments and hence no recovery need be made. K.Sundara Raj, Board Higher Elementary School, Eruvadi. He was continuously working from 18-1-46 and he is eligible to draw the increment in the revised scale of pay from 18-1-47 onwards and not from 18-6-47. The increment was correctly sanctioned. Hence the objection may be waived.

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Para 19. Officiating teachers who were granted such increment had completed their probation satisfactorily. The fact has been noted now in the service registers of the teachers concerned. The Service Registers will be shown for audit as required.

Para 20. A large amount viz., Rs.632-4-7 was spent for Prevocational Subject in the Board Higher Elementary School, Pattamadai and Board Girls Higher Elementary School, Nanguneri. But the Government have sanctioned only Rs.450/-. The records will be shown during next local audit.

Para 21. The rattan articles were sold in public auction and their sale proceeds were remitted into the Imperial Bank, Tirunelveli. This will be shown during local audit.

Para 21(2). The cloth and towels received from the Board Higher Elementary School, Kuruvikulam were sold and the amount was remitted. The cost of charis taken for the use of the Thirukarangudi chattam viz., Rs.15/- was adjusted in voucher No.1016/ March 47.

Para No.21(3): Additional weft yarn was used for the balance warp No.VII, and the towels were sold for Rs.36-12-0. The amount was remitted on the dates noted below:-

16--3--49.	...	Rs.16-3--0.
25--3--49.	...	Rs. 5-4--0.
9--5--49.	...	Rs. 2-10-0.
14½ yards of aucka back towels was supplied and the cost of the same was remitted.		Rs.12-11-0.
		Rs.36-12-0.

Para 22. Rs.25--11--0 was recovered in Voucher No.593/January 49.

Para 23. The Headmaster has sold some of the articles for Rs.19-5-0 and remitted the same in the Imperial Bank on 11-3-47.

Para 23(b): The cost of articles supplied to other schools viz., Rs.868-12-0 was adjusted to the Elementary Education Fund. The remaining articles will be sold on receipt from the Headmaster. Action is taken separately for disposing the remaining articles. The accounts in respect of timber etc., will be produced during local audit.

Para 24. Money Order receipts and acknowledgments will be produced for local audit.

Para 25. The defects pointed out in the maintenance of audit registers are since rectified. Instructions are also noted.

Para 26. The defects pointed out in the preparation of pay bills have since been rectified. Instructions are also noted.

Para 27. The defects in the service registers have since been rectified and the entries are being attested by the District Board Educational Officer. Column 1 to 4 in the first page of the leave account have also since been filled in, noting the names of teachers, Retirement etc.

Para 28. The leave account of the teachers have since been worked out for all the teachers mentioned in the audit report. They may be seen during local audit.

Para 29. The records, relating to the payment of gratuity to the undermentioned persons have been shown to the audit and checked. They may also be seen during next local audit.

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1. K.P.Sankaralinga Vadyar. Rs.30/-. D.Dis.21273/46 / 10-9-47.

2. Henry Swaminatha Pillai, Rs.80/-. D.Dis.7302/47 / 20-9-47.

Para 30 (a, b, c). These vouchers will be kept ready for next local audit along with connected records. They may be seen during local audit.

Para 31. The defects will be rectified after the completion of the registers for 46-47.

Para 32(A & B). The instructions issued in G.O.1175.Edn. dated 14-6-46 that the accounts relating to compulsory education and supply of midday meals should be booked in the accounts separately has since been carried out for the year 49-50 and separate accounts have also been opened for compulsory education and marava education etc. This may be seen during next local audit. The Government grant has been applied for only at the minimum rate both for Higher Grade and Secondary Grade teachers for 47-48. Further it was not possible now to open separate accounts for 47-48 at the distance of time. Hence the objection may be dropped.

Para 32 (C.&D). The original accounts maintained in the different midday meals centres are kept ready and may be seen during local audit. The vessels purchased by the chairman, Midday Meals Committee, Ambasamudram Centre were handed over to the Deputy Inspector of Schools, Ambasamudram. The Midday Meals accounts were closed in 47-48.

Para 32 E. The total sanctioned strength of teachers in compulsory areas in this District under Secondary Grade and Higher Grade teachers were 12 and 77 respectively during 46-47 and on this basis a portion of grant (i.e,) Rs.59,417/- was sanctioned for 47-48 as per G.O.No.2366.Edn. dated 4-11-47 (D.Dis.10728/47 and D.Dis. 32699/47). Then the total expenditure for 47-48 was worked out and sent to Government for the sanction of full grant for 47-48 and in which it was shown that the actual total sanctioned strength of the teachers as it stood on 31-3-48 (i.e.,) for 47-48 under Secondary Grade and Higher Grade are 15 and 102 and on this strength, the remaining grant of Rs.27,027/- for 47-48 was sanctioned by Government and drawn as per G.O.No.2797 Edn. & P.H. dated 9-11-48.

Para 33. Out of the balance of Rs.27-6-0, a sum of Rs.12-11-0 was adjusted in C.B.Vr.No.927/3/48 and there was a further balance of Rs.14-11-0. This amount was recovered through the Headmaster, Board Marava School, Malayankulam and remitted into the Imperial Bank on 20-5-49 and 13-6-49. Hence now there is no balance.

Para 34. A. Noted for future guidance.

B. Details in separate sheet for Rs.5877--3--0 has since been entered in the advance recoverable register for the elementary education for 47-48 with the adjustment figures and whenever effected the same may be seen during local audit.

C. Records will be produced during local audit.

Para 35(1). The Audit fee of Rs.0-14-0 has since been paid to the credit of Government in chalan No.296 dated 21-7-49.

(2) The lease papers will be produced at the time of next audit. (D.Dis.34875/47).

Para 36. Register of increments and probationers have since been opened and maintained. They may be seen at the time of local audit.

Para 37. Expenditure amounting to Rs.998--5--0 towards

P.T.O.

the purchase of books and slates for schools in the compulsory area for the year 47-48 should also have been debited into capital expenditure instead of ordinary expenditure. In future the accounts under this expenditure will be maintained correctly. Hence the objection may kindly be waived.

For Special Officer,
District Board, Tirunelveli.

K.M.S. 9.9.

Office of the Examiner of Local Fund Accounts, Madras.

L.F.No. 7082-B/13-12-49

Subject:- Audit Report- Elementary Education Fund Accounts- Tirunelveli District Board- 1947-48 replies.

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.

Paragraph 6 of the audit report. The contention of the Special officer that there was no loss to the board is not correct. The failure to enforce the terms of the contract on Sri. Kalimuthu Talaivar whose tender was the cheapest and was accepted and the consequent purchase at higher rates from the Thalayuthu Cooperatve Timber works of the articles of furniture for which a valid order was originally placed with Sri.Kalimuthu Talaivar resulted in the loss pointed out in the objection. In the absence of proper explanation, the loss is recoverable from the persons responsible.

Assistant Examiner of Local Fund Accts

3)

E & P. H. dpkt (B3)

T. M

From

The Assistant Exy. & Supt.
E & P. H. dpkt.

To

The Examiner of L. F. Accts.

Sub :- Audit report - 1947-48 - E. E. fund accounts - Dt. Bd; Tirunelveli

Read :- your endt. No. L.F. 7042 dated 13.12.49.

Please send a copy of the audit report about, and a copy of the reply from the President, Dt. Bd. Tirunelveli in it.

20.12.49

20/12

Issued.
21/12

(P.C. No 901)

L.F.746 8d/23.12.49

Office of the Examiner of Local Fund Accounts, Madras -2.

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Sub: AUDIT REPORT - 1947 - 48 - Elementary Education Fund Accounts - District Board, Tirunelveli.

Ref: T.M. dated 21.12.49 from the Education and Public Health Department, Madras.

A copy of the audit report on the Elementary Education Fund Accounts of the Tirunelveli District Board for the year 1947 - 48 is sent herewith.

Deputy Examiner of Local Fund Accounts.

To

The Secretary to Government,
Education & P.H. Deptt.,Madras.

E. & P. H. Dept. (B2)

Sub:- Audit Report - 1947-48 - E.E.Fund Accounts-
District Board, Tirunelveli - Recorded.
Read:- From the Examiner of L.F.Accts., No.L.F.7082,
dated 13-12-1949.

ORDER (MS.) NO. 3972 EDN., DATED 28-12-49

Recorded.

2. Para 3 of the Audit Report: The President, District Board, Tirunelveli, is referred to the instructions issued in Govt. Memo No.60312-B2/49 2-Edn., dated 10-9-1949.

3. Para 6 of the Audit report: An extract of the remarks of the Examiner of Local Fund Accounts in his endorsement cited above, is forwarded to the President, District Board, Tirumelveli, for necessary action.

4. Paras 25, 26, 27, 28 of the Audit Report: The establishment audit registers should be maintained up to date and posted. Correct and prompt entries should be made in the service registers. The irregularities noticed in audit should not recur.

5. Para 31 of the Audit Report:

The President should see that the tools and plant registers for 1947-48 are brought up to date with reference to entries in school registers. Failure to take prompt action may result in loss of property to the Dt. Bd. Unless the missing articles are listed out then and there, it will not be possible to fix up the responsibility for the loss, if any, and to take steps for making good the loss.

6. Para 38 of the Audit Report:

The Govt. are constrained to note that the result of the audit has been classified as not satisfactory. The President should see that the affairs relating to the ele. edn. are conducted on

efficient manner in future.

7. Para 40 of the Audit Report:-

The Govt. notice thas as many as 223 items of objections involving Rs.36,258-1-11 were pending settlement. The President should take steps to settle all the audit objections and reduce the pendancy.

To

The President, Dt.Bd.
Tirunelvleli

(with copy of 'A' o n page 29 c.f.

The D.P.I. (with copy of report and copy of the reply from the S.O.

The Exr. of L.F.Accts.

No.G.L.20995/49

Tirunelveli District Board Office,
Dated the 4th February 1950.

From

Sri D.S.Authimoolam,
President, District Board,
Tirunelveli.

11 FEB 1950

To

The Secretary to the Government of Madras,
Education & Public Health Department,
MADRAS.

Sir,

Sub: Audit Report - 1947-48 - Elementary Education Fund - Tirunelveli District Board - Replies furnished -

Ref: Your G.O.No. 3972 Education dated 28-12-49.

The replies to the objections are submitted hereunder.

1. Para 3 of the Audit Report: The Director of Public Instruction, Madras has approved in his L.Dis.1842-B1/49 dated 13-10-49, the re-appropriation of funds from one main head to another with reference to expenditure incurred from the Elementary Education Fund during 1947-48.

2. Para 6 of the Audit Report:- A fresh agreement was entered into with Sri C.A. Nayagam, Koilpatti on 20-6-49 for the completion of the supply of articles as per conditions of the original agreement of Sri Kalimuthu Thalaivar. He is supplying the articles and the work is nearing completion. There is no breach of agreement and no loss to this board.

3. Paras 25, 26, 27 & 28 of the Audit Report:

The Establishment Audit Registers are since maintained upto date and posted. Other defects pointed out have since been rectified and the instructions on these defects are also noted.

4. Para 31 of the Audit Report:

The tools and plant register of 1946-47 have since been completed. Action on the discrepancies between 1946-47 and 1947-48 is being taken by the concerned clerks and the defects if any, will be rectified soon by recovering the cost of missing articles from the concerned teachers.

5. Para 38 of the Audit Report:

Noted for future guidance. The concerned clerks are directed to be more careful in replying to the objection and to avoid further remarks on these in future.

6. Para 40 of the Audit Report:-

Action is being taken to reduce the number of pending objections to a minimum extent.

D.S.Authimoolam
President.

Copy forwarded to the Examiner of L.F.Accounts, Madras with reference to his No.L.F.7082 dated 13-12-49 to the Secretary to Government of Madras.
" to the District Inspector of L.F.Accounts, Tirunelveli for information.
" to G.L. file.

R.V.6.2.

(19)

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Exp. H (32)

May be filed with the
f.o at (A).

16.2.59

17/2/59