

Edn P.H.

(194⁹) Department.

MS. SERIES.

*closed
of
Supdt.*

G.O. NO. 527 Edn.

Dated 26-2-1949

[Despatch Abstract.]

Audit Report- E.E.F.Acct- Pamnad Dt Bd-1946-47-Recorded with remarks.

Back Papers.

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

Further Papers.

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



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

Name of auditor:- Sri K.S.Ramaswamy Iyer, District Inspector of Local Fund Accounts.

Time taken for audit:- From 19--11--47 to 31--12--47.

The Office of the President was held by Rajah Sri R.Shanmuga Rajeswara Sethupathi, Rajah of Ramnad from the 1st April 1946 to the 31st October 1946 and that of the Special Officer by Sri Rao Bahadur P.Ramadoss, B.A., Collector of the District from 1st November 1946 to the 10th February 1947 and by Sri Rao Sahib B.Madhava Rao Naidu, B.A., Collector of the District from 11th February 1947 to the 31st March 1947.

2. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the General and Elementary Education funds during the year. The closing balance viz., Rs.5,30,265--11--5 is in agreement with the consolidated closing balance of the various funds as shown in the abstract attached to the revised account for March 1947 (General Funds) as well as with the balance in the Treasury and Imperial Bank Pass book, after allowing for outstanding cheques unremitted revenue on hand and to a difference of Rs.54,740--6--8 due to excess or short credits or ~~debts~~ debits either in the cash book or pass book as detailed in item 2(a) of the Annual objection statement at the close of the year.

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

4. EXPENDITURE IN EXCESS OF THE BUDGET ALLOTMENT. In the following cases the expenditure incurred during the year under the various heads of accounts exceeded their respective budget allotments sanctioned in G.O.No.1031 Education dated 24th May 1946.

--2--

Head of account.	Actuals for 1946-47.	Allotment for 1946-47.
	Rs.	Rs.
1. Ordinary Furniture and apparatus	2,134 11 11	400
Capital		
2. Furniture and apparatus	203 14 : 0	Nil.
3. Library books and maps	172 4 0	Nil.

The source from which the expenditure in the above cases in excess of the respective allotments was met was not pointed out with the requisite sanction under G.O.No.139 Education dated the 29th January 1942.

5. PENDING OBJECTIONS OF THE PREVIOUS AUDIT REPORT.
 paragraph 7 OF THE AUDIT REPORT, FOR 1945-46.
 " 5(b) " " 1944-45.
 " 8(a)(b)&(c) " 1943-44.
 TOOLS AND PLANT REGISTERS - DEFECTS.

The defects are yet to be reconciled. They may be rectified at a very early date.

6. PARAGRAPH 9 OF AUDIT REPORT FOR 1945-46.
 " 12 " " 1944-45.
 TOOLS AND PLANT REGISTERS -- DEFECTS.

All the defects pointed out in the previous report are yet to be rectified. Early action is called for.

7. PARAGRAPH 10 OF AUDIT REPORT FOR 1945-46.
 " 14(b) " " 1944-45.
 " 52 OF ANNUAL OBJECTION STATEMENT FOR 1944-45.
 SERVICE REGISTERS - NOT PRODUCED.

The service register of Pushpamuth mistress at Kamathi Girls School has yet to be produced. The same may be produced at an early date.

8. PARAGRAPH 11 OF AUDIT REPORT FOR 1945-46.
 ACQUITTANCES WANTING - Rs.172/8/0.

Acquittances in respect of four more cases for Rs.172-3-0 are yet to be produced.

9. PARAGRAPH 13 OF THE AUDIT REPORT FOR 1945-46.
 WORKS EXECUTED WITHOUT ESTIMATES AND MEASUREMENTS.

The sanction of the District Board for the expenditure was not obtained and shown.

10. PARAGRAPH 15 OF THE AUDIT REPORT FOR 1945-46.
 RENT FOR SCHOOL BUILDING. OMISSION IN COLLECTION OF RENT - Rs.7/8/0.

The recovery of Rs.7/8/0 is still awaited.

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11. PARAGRAPH 16 OF THE AUDIT REPORT FOR 1945-46.
 TOOLS AND PLANT REGISTERS.

All the defects pointed out in the previous report are yet to be rectified. Early action is called for.

12. PARAGRAPH 19 OF AUDIT REPORT FOR 1945-46.
 SERVICE REGISTERS NOT PRODUCED.

The service registers are yet to be produced. They may be produced at an early date.

13. PARAGRAPH 21(a) OF AUDIT REPORT FOR 1945-46.
 ESTABLISHMENT AUDIT REGISTER - DEFECTS.

The defects still continue. They may be rectified and the omissions avoided in future.

14. PAID VOUCHERS NOT PRODUCED - Rs.344-3-0.

Seven paid vouchers for sums aggregating to Rs.344-3-0 as detailed item 45 of the objection statement for 1946-47/I Half year were not yet produced for audit. The same may be shown early.

15. ACQUITTANCES AND MONEY ORDER COMMISSION RECEIPTS FOR RS.5637-12-9 wanting.

(a) Acquittances for the disbursement of salaries to teachers or the money order acknowledgments for the pay, house rent, and etc., remitted by money order to the concerned parties by the Headmasters of the schools were wanting in 83 cases for a total sum of Rs.4935-4-0 as detailed in item 19 of the annual objection statement for 1946-47. Acquittances should be obtained or the money order acknowledgments traced out and produced for audit.

(b) The amounts of pay and allowances were sent to the headmasters of the concerned schools in various taluks by money order and the money order commission required for sending these amounts were being drawn in separate contingent bills. The money order commission receipts for a total sum of Rs.702-8-0 drawn in 23 paid vouchers as detailed in items 32 and 42 of the objection statement for 1946-47 I half year and item 27 of the annual objection statement for 1946-47 were not produced for audit.

16. SUBSIDY FOR INTRODUCTION OF PREVOGATIONAL SUBJECTS--
 SHORT DRAWAL OF RS.5/-.

A subsidy of Rs.185/- for

(c) School BUILDING AT VETTIYUR. The building was originally leased out to Sivaganga Estate at Rs.7/8/0 per mensem. The estate gave rent for the period upto 27th July 1945 and vacated. Subsequent to the above date the building was occupied in favour of the Karaiudi Co-operative stores and rent was paid at Rs.7/8/0 per mensem for the period upto 31-8-45. The rent for the subsequent period was not collected so far. No action was taken to collect the same. A rent deed was not also obtained. The demand and balance were not entered in the Register of Miscellaneous Demand.

(d) Arrear education cess for fasli 1355 in final settlement of the account Rs.22 34,390/- adjusted on the 19th December 1946. Connected papers were not made available for audit.

(e) Raising of a loan from Railway cess fund Rs.47,000/- adjusted in voucher 123/1-47 connected papers were not made available for audit. This was not shown in the Register of Miscellaneous demand for the year.

(f) There were eleven items shown in the Register of Miscellaneous Demand regarding school buildings let out on rent during the year. Postings of Demands and collections effected were made only in the cases of two buildings at Malam-patti and Kovilangulam. In the other nine cases demands due, collections effected and balances if any were not noted in the register and balances carried over to that for 1947-48.

Nor does the register seem to have been scrutinised by any responsible officer of the District Board as far as these miscellaneous items are concerned.

19. TOOLS AND PLANTS REGISTERS. (a) In a number of cases the annual returns of the tools and plant were not obtained from the headmasters of elementary school and checked with the entries in the register maintained in the District Board office and discrepancies if any, reconciled as required by E.I.563 of the Local Boards Manual --Vide examples in 71 cases

as detailed in item 20 of the annual objection statement for 1946-47. Early action is called for.

(b) Certain discrepancies were noticed between the entries in the returns received and the registers in the office.

Vide instances given in cases of 20 schools as detailed in items 21 and 22 of Annual objection statement for 1946-47.

The discrepancies would need to be reconciled.

(c) The defects pointed out above are recurring every year and no prompt action would appear to have been taken to have these defects rectified. Vide paragraphs 5, 6 and 11 above.

Early action is called for to rectify the defects pointed out in all of these paragraphs.

(d) The entries for 1946-47 were not completed and closing balances carried over to the entries for 1947-48 and checked and verified by the Special officer.

20. OPENING OF NEW SCHOOL RECOGNITION..WANTING. As suggested by the District Educational Officer Ramnad in his

Rc4(19) M/45 dated 16th May 1946, the District Board in its resolution No.236 dated the 15th April 1946 resolved the opening of the new school for boys at Pasipatnam and the school was opened with effect from 6-10-46. The Special officer in his D.Dis.11352/46 dated 27th June 1947, applied for recognition of the school by the District Educational Officer with effect from 6-10-46, and the result of the reference is still awaited.

21. COMPULSORY EDUCATION - SUPPLY OF MIDDAY MEALS.

The Government in G.O.No.1511 Education dated 3-8-46 sanctioned a total subsidy of Rs.52253/ on the following basis and the whole amount was got adjusted during the year.

For 20 Elementary Grade Teachers pay	Rs.4,900
Dearness allowance	3,840
Contingencies	60
" Midday meals for 220 days at 0-1-9 per pupil	43,553
Total	52,253

In furnishing the actual expenditure for 1946-47,

the special officer furnished the following figures.

(1)	Number of meals actually supplied at O-1-9 during the year	1,47,218.
(2)	Particulars of teachers etc., employed:-	
	Trained teachers Secondary grade	1
	Higher Elementary Grade	46
	Peons	4
	Conductress (full time)	5
	Total rent permensem	Rs. 131/-
(3)	Teachers pay	Rs. 8,738 6 0
	Dearness allowance	6,944 3 0
	Contingencies	114 13 0
	Peons and conductress	637 0 0
	Dearness allowance	1,213 5 0
	Rent for school buildings	1,646 15 0
	Mid-day meals	15,482 4 0
	T o t a l	34,776 14 0

And the special officer applied for permission to refund the balance of Rs.17,476--2--0. The refund is still awaited.

(b) A sum of Rs.15152--10--0 only was debited in the accounts for 1946--47 and expended during the year, but it was not clear how a sum of Rs.15,482/4/0 was stated in the above report of the Special officer as the total expenditure incurred during the year.

(c) The accounts and registers prescribed in G.O.No.506 E & P.H., dated 7/3/46 stated to have been maintained at the various centres were not obtained and produced for audit.

22. TRANSFER OF TEACHERS ---- DEFECTS. The special officer in his Roc.8910/46 dated 9/7/46 and 1/8/46 proposed to transfer 178 teachers on the whole and the District Educational Officer, Ramnad in his Rc.1(229) M/46 dated 15/8/46 stated that with reference to G.O.No.1264 Education dated 26th June 1946 the question of transfers might be deferred. The Government in the above Government order have ordered the ^{special} officers to adhere to the instructions issued in G.O.No.2735 Education dated 7--12--39 as amended under which teachers can be transferred only in consultation with the inspecting officers and stressed that the special officers should hold conference with the District

Educational Officers and Inspecting officers and stressed that the Special Officers should hold conference with the District Educational Officers and Inspectresses and order the transfer should be made in the middle of the year only for exceptional reasons. The above orders of the Government were not adhered to in the above case and full information giving a complete list of transfers actually effected in the above cases and the travelling allowances paid therefor was not made available for audit.

23. ESTABLISHMENT PREVOCATIONAL INSTRUCTORS--CONFIRMATION OF.

The Government in their memorandum No.46005-B.2/47-4 Education dated the 13th February 1947, have ordered that all posts of prevocational instructors should be made permanent and that those who were qualified and completed their periods of probation should be confirmed in these posts without delay and that unqualified persons should be replaced by qualified ones. Connected records were not made available for audit to verify how far the orders of Government were carried out.

24. IRREGULAR DRAWAL OF LEAVE SALARY - Rs.13--4--0.

T.Srinivasan (on Rs.21/) teacher, Boys school at Nedumaram. The teacher was granted in memorandum No.17310/46 dated the 17th September 1946 of the Special officer, unearned leave on half pay for the period from the 15th November 1946 to 14th February 1947 and leave on loss of pay from 15th February 1947 to 31st March 1947. But leave salary of Rs.10-8-0 and dearness allowance of Rs.16/- was drawn in Vr.7054/3-47 and paid for the full month of February 1947. The excess paid viz., Rs.5/4/0 (Rs.8/-)--Rs.13/4/0 would need recovery in these cases. It may also be stated whether any leave salary was paid for the month of March 1947 and if so, this would also need recovery.

25. IRREGULAR GRANT OF LEAVE. Mr.S.Mania Alangaram, Teacher, Boys school at Hanumanthakkudi was granted leave on half pay from 1-2-42 to 15-3-42 and loss of pay from 15-3-42 to 31-5-43. The service register was recorded to have been verified with reference to pay bills upto the end of 31-12-43 but no entry was made as to

how the period of absence after 31-5-43 was treated and there was only one subsequent entry made at the end of April 1945 to the effect that "the teacher had no lien in the District Board with effect from 1-6-44 as the period of absence had exceeded by 28 months as per Fundamental Rules". The whole procedure as seen from the District Board office file in R.Dis.17254/44 in this case would appear to be quite irregular and contrary to the rules. The special officer himself in a later reference in Roc.18925/47 dated 6th October 1947 has accepted that the maximum period of absence is five years under F.R.18 and that though the teacher was a permanent servant the formalities laid down for the discharge from service were not observed in this case. The teacher has now applied for reinstatement and as the maximum period of five years also expired on 1-2-47. The question has been referred to Government and orders are awaited.

27. ESTABLISHMENT -- GRANT OF LEAVE - LEAVE SALARY NOT DRAWN.

B.Francis (on Rs.22/-) teacher, boys' school at Peraiyur. Leave on half pay for the period from 16-2-41 to 1-6-41 was granted in Roc.5046/41 dated 13-2-41; but the leave salary for the above period was not claimed and drawn so far. The circumstances under which his leave salary was not paid so far were not stated. The special officer in his Roc.24740/46 dated 22-8-47 stated that the teacher went on Satyagraha on 17-2-41 kept in remand and let off without punishment and required information for the treatment of the above period as one on duty with reference to Government Memorandum No 50156-B.2-4 Education dated 17-2-47. The leave for the period from 16-2-41 to 1-6-41 was already sanctioned on 13-2-41 and the teacher was stated to have offered Satyagraha during this leave period, but the facts about satyagraha were not also entered in the service register of the teachers. Under the above circumstances his case would not appear to have come under the purview of instructions issued in the above memorandum of the Government and as such the payment of his leave salary would have to be treated as an arrear payment which should be made with REquisite sanction under G.O.No.2384 L.A., dated 16-10-41 as amended.

25. IRREGULAR GRANT OF LEAVE. Mr.S.Maria Alanga-

ramma teacher, Boys School at Dhanushkodi from 7th September 1944 and Kaliarkoil from 4-10-45. The teacher was granted leave on loss of pay from the 11th February 1945 to the 1st April 1945 and again from 22-6-46 to 30-6-46--Connected papers were not made available for verification. The teacher put in a petition on 14th November 1946 for payment of his leave salary for the period from 11th February 1945 to the 1st April 1945 and another on the 20th November 1946 for the leave salary for the period from 22nd June 1946 to the 30th June 1946. But the special officer in his F.Dis.No.23051/46 dated 23-12-46 informed him that orders passed already could not be reconsidered. Both the above leaves were stated to have been granted on loss of pay only as a punishment suspecting his actions in having applied for the leave. The Government in G.O.No.1321 Education dated 18th July 1940 have ordered that leave on loss of pay should not be granted when one is eligible for leave with pay. The teacher has applied for leave on medical certificate from 11th February 1945 to the 1st April 1945 and the District Medical Officer was also stated to have certified. As such the period should have been treated as unearned leave on medical certificate. Again it was stated that leave on loss of pay for the period from the 22nd June 1946 to the 30th June 1946 was granted as a punishment, While he was entitled then to an earned leave for eight days and unearned leave on half pay. This kind of punishment is not contemplated in rule 5 of the rules issued in G.O.No.3648 L.S.G., dated the 18th August 1936 as amended.

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Reply on
page 25 infra

26. ESTABLISHMENT KRISHNA RAO TEACHER REMOVAL OF SERVICES.
IRREGULAR.

Sri Krishna Rao, Teacher, Boys School at Hanumantha-
kkudi was granted leave on half pay from 1-2-42 to 14-3-42
and loss of pay from 15-3-42 to 31-5-43. The service regis-
ter was recorded to have been verified with reference to pay
bills upto the end of 31-12-43 but no entry was made as to
how the period of absence after 31-5-43 was treated and there
was only one subsequent entry made at the end of April 1945
to the effect that "the teacher had no lien in the District
Board with effect from 1-6-44 as the period of absence had
exceeded by 28 months as per Fundamental Rules. The whole
procedure as seen from the District Board Office file in R.
Dis.17254/44 in this case would appear to be quite irregular
and contrary to the rules. The special officer himself in a
later reference in Roc.18925/47 dated 6-10-47 has accepted
that the maximum period of absence is five years under F.R.18
and that though the teacher was a permanent servant the forma-
lities laid down for the discharge from service were not ob-
served in this case. The teacher has now applied for re-
instatement and as the maximum period of five years also ex-
pired on 1-2-47. The question has been referred to Govern-
ment and orders are awaited.

(Para 27 at page 10).

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28. SERVICE REGISTERS--DEFECTS. (a) In almost all the cases
the service registers were not got verified by the Special Officer
for the year ending 31-12-46. In some of the cases they were
not verified even from 1-1-45 - Vide examples given in item

113 of the Annual objection statement for 1946-47.

(b) In a number of cases service registers were not produced
to verify the entries regarding the leave granted to teachers and
the correctness of leave accounts maintained - Vide examples in
36 cases as detailed in item 2 of the annual objection statement
for 1946-47.

(c) In many cases, the service registers and increment certifi-
cates were not made available for audit to verify the correctness
of sanction of increments to teachers - Vide examples given
in 143 cases as detailed in item 3 of the annual objection state-
ment for 1946-47.

(d) In some cases the special officer sanctioned increments to
teachers after six months from the dates on which the increments
accrued and in some of these cases the sanctions related to a
period of more than one year old--Vide 76 items as detailed in
item 4 of annual objection statement for 1946-47. The sanction
of the District Board and that of Director of Public Instructions
Madras wherever necessary under G.O.No.2384 L.A., dated 16-10-41
as amended were not pointed out. A register of increment certi-
ficates and a register of probationers were not maintained as re-
quired by G.O.No.76 L.A., dated 21-1-47.

29. REGISTER OF MISCELLANEOUS SALES - DEFECTS - PAPERS NOT
PRODUCED.

The register was not maintained properly and closed under
the signature of the Special officer for the year. The various
items were not fully exhibited in the register and the figures
totalled and tallied with those shown in the Register of Miscellane-
ous Demands. Connected records were not also made available for
audit in respect of 12 cases as detailed in item 114 of the
Annual objection statement for 1946-47.

(b) In the cases new schools separate pages and fly leaves were not allotted and necessary postings made in the register and connected records shown for audit - Vide examples given in items 48, 49, 53, 64, 73, 74, 79 to 82 etc., in the objection statement for 1946-47 I half year and items 5 to 15 of annual objection statement for 1946-47.

(c) In cases of 45 paid vouchers as detailed in item 16 of the annual objection statement for 1946-47 necessary postings were not made in the register and shown for audit.

(d) Even though similar defects were being pointed out in every objection statement or audit report for previous years, the importance of the maintenance of this register would not appear to have been realised so far. Early action is called for to rectify the above defects and avoid similar omissions in future.

31. OTHER REGISTERS - DEFECTS. (a) POSTINGS REGISTER. In the detailed voucher was particulars the figures were ticked WITH red, blue, green and black pencils in spite of this defect having already been pointed out in paragraph 21 of the previous years' report. The figures would need to be exhibited legibly so as to enable an easy check of the paid vouchers with the postings register.

In the columns "Budget Estimates" the revised figures were not duly filled in. The register was not verified and closed by the special officer for the year.

(b) DESPATCH REGISTER AND STAMP ACCOUNT. The register and the account were not verified and closed at the end of the year.

32. OBJECTIONS - REPLIES TO FURTHER REMARKS - DELAY IN SETTLEMENT OF OBJECTIONS.

(a) The following further remarks issued on the dates noted against each on the replies to objection statements were not returned with the replies. Action would need to be taken for the speedy settlement of pending objections.

No. and date of letter.

P a r t i c u l a r s.

L.F.1241 dated 28.12.45	Further remarks on A.O.S. for 1943-44.
L.F.1240 dated 28-12-45	Do. on the objection statement for 1944-45 I half year.
L.F.1348 dated 10-2-47	Do. on the Annual objection statement for 1944-45.

30(a) ESTABLISHMENT REGISTER -- DEFECTS. (a) In many cases of schools in all the taluks the transfers effected and the increments sanctioned in the course of year were not duly entered in the register so as to enable an easy check of vouchers. The first column in the register viz., "orders sanctioning the establishment" was not filled in any of the cases of schools in Sattur and Mudukulathar taluks. Pay and allowances drawn in January 1947 and February 1947 were not posted in any case of schools in Sattur Taluk. Postings for one month or other were not also done in many cases of schools in various taluks. Vide 55 cases as detailed in item 1 of Annual objection statement for 1946-47.

(continued page 12).

Attention is invited in this connection to paragraph 22 of the previous year's report and the special letter issued in this department L.F.No.1357 dated 10-2-47 calling for early settlement of objections. No prompt action was taken so far on these references.

(b) The annual objection statement for 1945-46 which was issued on 15th April 1947 and the objection statement for 1946-47/I half year which was issued on 3-7-47 were not returned with replies in time and connected papers produced for verification of replies during local audit even though the voucher and annual audits were being conducted in the District Board Office continuously from the middle of September 1947 to the end of December 1947. The above two objection statements were received back with incomplete replies on 24th December 1947 that was just before the completion of annual audit of accounts for 1946-47. Records were produced during audit for verification of replies to only 30 out of 322 items of objections raised in both the objection statements. In some of the cases of the replies to the objection it was simply stated that "will be produced during local audit" or "will be ~~produced during~~ shown in local audit" without any relevancy to the objections. Replies were not furnished to a number of items in the objection statements-- viz., items 180, 183, 185 to 187 of the objection statement for 1946-47/I half year and items 75, 88, 94 to 99, 101, 103, 105 to 107 112-115, 118, 119, 121, 123, 125 to 127, 129 to 133 of the annual objection statement for 1945-46. In the above circumstances special attention of the special officer would appear necessary for the speedy settlement of the pending objection.

33. RESULT OF AUDIT. The general result of audit may be considered not satisfactory.

34. GROSS RECEIPTS AND CHARGES. The gross receipts and charges for the year were Rs.9,00,979-1-4 and Rs.7,59,215-7-9 respectively.

35. OBJECTIONS PENDING SETTLEMENT. Five hundred and seventy six items of objections involving a sum of Rs.17716--0--4 were pending clearance at the close of audit as detailed below and in the annual objection statement.

Year.	Items.	Amount. Rs.
1942--43	2	---
1943--44	9	2 13 0
1944--45	107	1,022 3-10
1945--46	162	5,676 11 3
1946--47	296	11,014 4 3
Total	576	17,716 0 4

T. K. Srinivasan,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

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

(TRUE COPY)

Superintendent,
Office of the Examiner of L.F.Accounts,
Madras 2.

MAUS/6/5/1948.

Annual account of the Ramnad District Board Elementary Education for 1946-47.

Heads.	Actual 46-47.	Budget Estimate.
Elementary Education Receipts-Ordinary.		
Opening Balance	(-) 85269- 0- 3	(-) 144700-0-0
1.Education Tax(i)Current (ii) arrears	251655- 0- 0 34390- 0- 0	254000-0-0
2.Fines and penalties under Ele.Edn.Act	..	..
3.Income from investments raising loan from Rail- way cess funds	47000- 0-0	..
4.School fees	..	..
5.Endowments	..	..
6.Contributions	..	..
7.Other receipts	1267- 3-7	..
Arrear toll compensation 31-32 to 41-42	(-) 20- 7-9	1360-0-0
	234516-0-0	111818-0-0
8.Government grant (i)Under Sec.37 of Ele.Edn. Act	50211-14-0	78763-0-0
(ii)under proviso to Sec.37 of Ele.Edn.Act	146856-0- 0	146856-0-0
(iii)Salaries and Pro.Instruc- tors compulsory edn. Grant for midday meals	221-0- 0 52253-0- 0 (-)6693-0- 0	118600-0-0 148620-0-0
9.Contribution from Govt. Provident fund Account a)for payment of temp.allowance b)for other purposes from General fund	85000-0- 0	85000-0-0
10.Deposits	201-12-0	..
11.Advances recovered Deduct refunds	3041- 2-8	2000
Deduct amount transferred to Capital	(-) 482- 3-2	..
Total	899417-5-4	947017- 0-0

CAPITAL

1.Govt.Grants for purchase of pre-vocational equipment sale of lands	1079- 8-10	17400- 0-0
2.Endowments and contributions	..	..
3.Loans	..	..
4.Contribution from Gl.Account	..	..
5.Investments realised- Add amount transferred from Ordinary	482- 3- 2	..
	1561-12- 0	..
Total ordinary and Capital & including Opening Balance	900979- 1- 4 835710- 1- 1	964417-0-0 819717-0

Carry

Reply of 1948

Para 4:- Expenditure in excess of the Budget allotment.

The Government is being addressed for rectification.

Para 5 & 6:- Will be rectified.

Para 7 & 8:- Will be produced during local audit.

Para 9:- Will be obtained and shown during local audit.

Para 10:- will be recovered and credit pointed out.

Para 11:- Will be rectified.

Para 12:- Will be produced during local audit.

Para 13:- Will be rectified.

Para 14 & 15:- Will be produced during local audit.

Para 16:- The Government is being addressed to sanction the balance of Rs. 5/-

Para 17:- The Deputy Inspector of schools in Mudukulathur Range has investigated the matter. For the delay in payment, the teacher has been punished sufficiently by a transfer to Malaipatti as assistant, with the stigma that he should not be placed in independent charge of a school as Headmaster. The connected papers will be shown at the Local audit.

Para 18:- School building at Thamarakki.

(a) The balance of rent for the period from 1-9-42 to 15-12-42 will be recovered and credit shown during local audit.

The balance of rent due for the same building have already been collected and credited as shown below:

i. Rakan Rent due from 17-12-45 to 16-12-46 - credited on 1-2-47.

ii. Balance of Rs. 14 for other two years. 6-5-47 & 27-9-47.

There is no balance to be collected from the present lessee. The connected papers will be produced for verification during local audit.

(b) Vacant site around the girls' school at Perumattur.

The school referred to here is a Boys' school and not a girls'. The Highway supervisor at Perumattur has been addressed to point out credit for the collection of the entire lease amount. His reply is awaited. Necessary entries in the miscellaneous demand register have since been made and the register will be produced for verification during local audit.

(c) School building at Vethivur.

The school building in question was occupied by the Secretary, the Karakudy Co-operative stores Limited Karakudy from 28-7-42-45 to 30-12-45. The Secretary has been addressed to remit the balance of rent due for the period from 1st December 45 to 30th December 45.

Necessary entries in the miscellaneous demand register of Karakudy will be shown at the local audit.

(d)

Enclosure. No. R-5. 10581/48 date
16.10.48.

(d) & (e) The connected papers will be shown at the local audit. Necessary entries in the register of miscellaneous demand register will be shown during the local audit.

(f) Necessary entries in the miscellaneous demand register will be shown at the next local audit.

Para 19.--- Tools and plant register.

Necessary action is being taken to rectify the several defects pointed out. The returns will be produced during local audit.

Para 20. Opening of new school - Recognition Wanting

The District Educational Officer has accorded recognition for the new school for boys at Pasipatnam in his letter No. 10. S.C/47 dated 1-4-48.

Para 21. Compulsory education. Supply of mid-day meals.

(a & b) The connected papers will be produced during local audit.

(c) The accounts and registers prescribed in G.O.No.506 E & P.H dated 7-3-46, will be obtained and produced during local audit.

Para 22.---

The instructions issued in G.O.No. 2735 Edn, dated 7--12-38 are being followed in respect of transfer of teachers.

A list of transfers actually effected and the Travelling allowance paid therefor will be made available during local audit.

Para 23.

The connected papers will be shown at the local audit.

Para 24.

The excess drawal of leave salary by T. Srinivasan, teacher Board Boys school, Nedumaram will be recovered in his next pay bill and credit pointed out.

Para 25.

The leave on loss of pay granted for Marialangaram for both the periods in question has since been modified and granted leave with allowances as investigated and sanctioned, by the Director of Public Instruction in his proceedings L.N.s. 2403/B2/48 dated 11-8-48.

Para 26.

Removal of Krishna Rao Teacher Irregular.

As the continuance absence of Krishna Rao exceeded five years, the Government have approved the appointment of the teacher as a new entrant as per F.R. 18. The connected papers (government Memo.No. 1617/B2/ dated 5-4-48) will be shown during local audit.

Para 27.

Establishment - Grant of leave - leave salary not drawn

The Director of Public Instruction has been addressed sanction of arrear claim due to B. Francis.

Para 28.

Service registers - Defects.

Necessary action is being taken to rectify the several defects pointed out. The registers will be produced during local audit.

Para 29. Register of miscellaneous sales.

Necessary action is being taken to rectify the defects pointed out.

The register will be produced during local audit.

Para 30. Establishment Register - Defect - -do-

Para 31. Other registers- Defects:-

The defects are being rectified and the registers will be produced during local audit.

Para 32.

Speedy action is being taken to settle the pending items.

msa. 16/10

N. S. C. Bagan
18.10.48
For Special Officer.

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Para 29. Register of miscellaneous sales.

Necessary action is being taken to rectify the defects pointed out.

The register will be produced during local audit.

Para 30. Establishment Register - Defect - -do-

Para 31. Other registers - Defects -

The registers are being rectified and the registers will be produced during local audit.

Para 32.

Speedy action is being taken to settle the pending items.

N.S.C. Bagam
18.10.48
For Special Officer.

msa. 16/10

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Para 29. Register of miscellaneous sales.

Necessary action is being taken to rectify the defects pointed out.

The register will be produced during local audit.

Para 30. Establishment Register - Defect - -do-

Para 31. Other registers - Defects -

The registers are being rectified and the registers will be produced during local audit.

Para 32.

Speedy action is being taken to settle the pending items.

msa. 16/10

N.S.C. Bagam
18.10.48
For Special Officer.

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Para 29. Register of miscellaneous sales

Necessarily section is being taken to rectify the defects pointed out.

The register will be produced during local audit.

-do-

Para 30. Establishment Register - Defect -

Para 31. Other registers - Defect -

The defects are being rectified and the registers will be produced during local audit.

Para 32.

Specdy section is being taken to settle the pending items.

N. S. G. P. S. M.
12.10.48

For Special Officer.

mas. 16/10

Proceedings of the ordinary meeting of the Ramnad District Board.

No. 1282.

Dated 28-9-1948.

READ:-

Audit report on the accounts of the elementary education funds of the Ramnad District Board for the year 1946-47 and the draft replies thereon.

Board for approval.

RESOLUTION: APPROVED.

/ True Extract /

nv. 4/12/48.

J. Aravamudan
4.12.48.

For Special Officer.

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4/12

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L.F. 8475/10-1-49 Examiner's Office.

Sub.: Audit Report- Elementary Education Fund Account- Rannad District Board- 1946-47- Replies- forwarded

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



Paras 3 and 32 of the Audit Report:- The annual Objection statement for 1946-47 and further remarks are yet to be received back with replies. The delay is very noticeable.

Paras 5, 6 and 11 of Audit Report:- The defects in the maintenance of Tools and Plant Registers have not yet been rectified from the years 1943-44.

Para 16 of the Audit Report:- Government were not addressed as stated in the reply.

Para 21(c):- Accounts and registers have not yet been obtained and produced for verification.

Para 35:- Outstanding objections :- No effective action was taken for the clearance of objections. The records promised to be produced during the local audit were not made available inspite of repeated calls and special letters. The Special Officer may perhaps be instructed to bestow greater attention in the settlement of objections.

Asst. Examiner of L.F. Accts.

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cmr 57/49 c

p 33 c

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To
The Exam S.O.
D.O. Bd., Ramnad
(with a copy of
p 33 c)

The D.O. (with a
copy of the Audit
Report, the reply of
the S.O. and the
further remarks of
the Examr
The Examr of L.F.
Accts.

17
EHP #26/17
Audit Report - Elementary Education Fund
Account - Ramnad D.O. Bd. - 1946-47 -
Recorded with remarks
from The Examr of L.F. Accts. L.F. 8675
of 10-1-1949

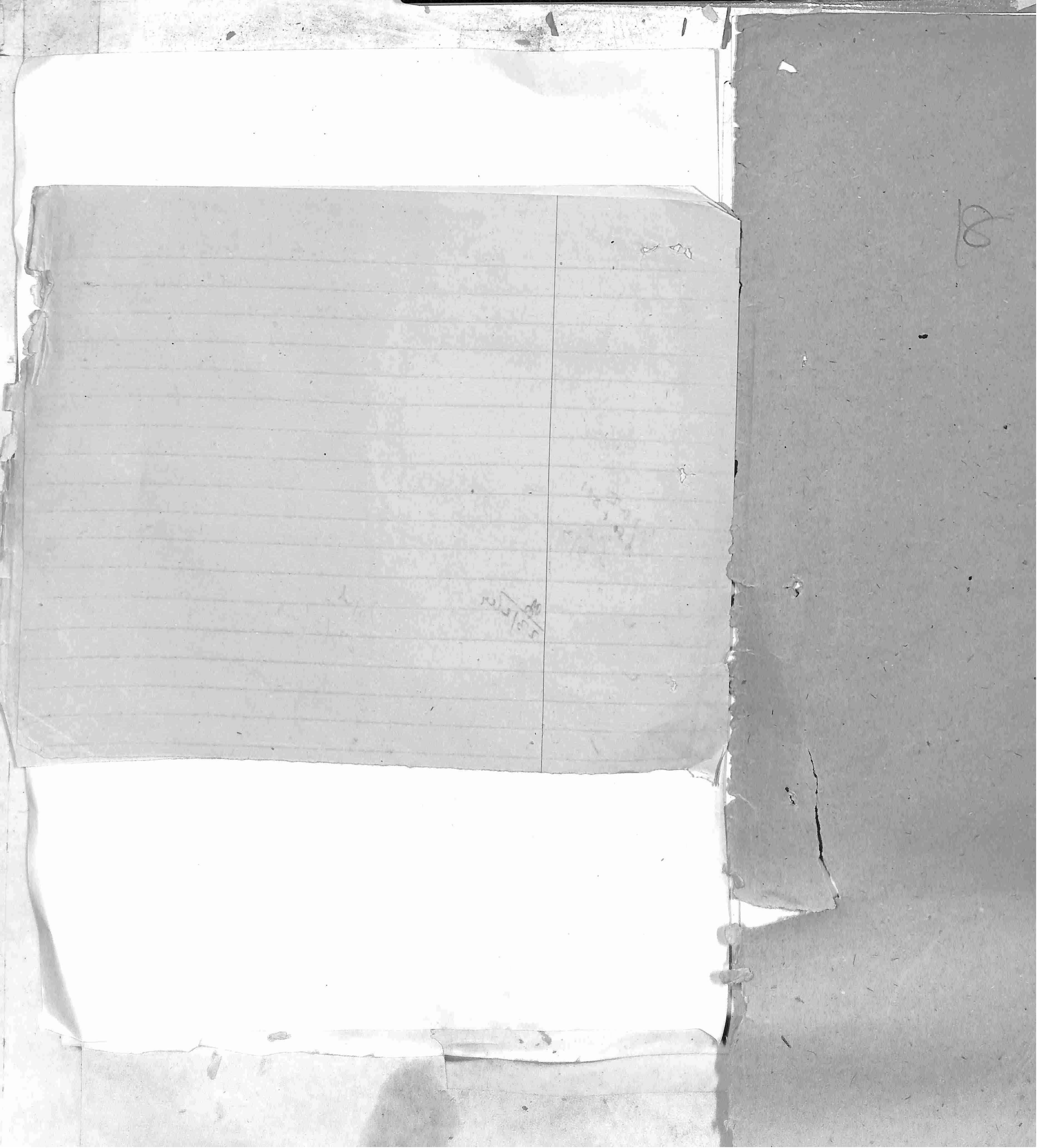
Order/MSN: 52) EDN of 26.2.49

1. Recorded.
2. An extract from the remarks of the Examr. of L.F. Accts. from his letter cited above is forwarded to the S.O. D.O. Bd., Ramnad for necessary action at an early date

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Kept
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12/5/88