S.RR/1.

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G. O. No. 1063 Edn. ⑳

DATED: 31 — 3 — 50

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Abstract

Audit report - Ele. Edn. fund Accounts —

Dt. Bd: Tiruchirapalli — 1947 - 48 —

Recorded.

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செப்பனிடுபவர் பெயர்
செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள். 1992
செப்பனிட்டு முடித்த நாள் 1992
25/1/92
சரிபார்க்கும் மு.பா.எ. கையொப்பம்.
ஆராய்ச்சி உதவியாளர் கையொப்பம்.

(2)

Name of the Auditor : Sri A. V. Sabesa Iyer, District Inspector of Local Fund Accounts.

Time taken for the audit: From 27-12-48 to 26-2-1949.

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The post of special officer of the District Board was held by

T.A. Varghese Esq. I.C.S., From 1-4-47 to 17-4-47 and From 18-6- to 8-8-47
Khan Sahib G.Abdul Sattar B.A., From 18-4-47 to 17-6-47.
Sri P.Sivasankaram Pillai B.A.,B.L. From ~~21~~ 9-8-47 to 21-8-47
Mr. S.M. Hussain B.A., From 22-8-47 to 14-9-47
Sri V.V. Subramaniam C.B.E. I.C.S. From 15-9-47 to 31-3-48.

2. The opening balance in the cash book is in agreement with the closing balance of the previous year. A separate cash book was maintained for Elementary Education Fund with effect from 30-4-47 but it was incomplete and did not serve the purpose for which it is intended - vide para 19(5) below. The closing balance viz. ~~45,80,~~ Rs.15,80,642-14-4 agrees with the consolidated closing balance of the various funds as per abstract attached to the Account for March 48, and is in agreement with the balance in the treasury pass book after allowing for outstanding cheques for Rs.1,31,979-4-0 and unremitted revenue in hand namely Rs.328-7-6, at the close of the year, excluding the undisbursed amount of Rs.57-12-0 and the excess and short credits, of Rs.3870-12-0 and Rs.64-0-0 respectively in the Pass Book.

3. EXCESS OVER BUDGET ALLOTMENT.

pp 29-31 (4)

Expenditure in excess of the budget allotment as sanctioned by Government in G.O.No. Ms.1432, Edn, dated 7-7-47 was incurred under the following heads of account. Necessary reappropriation of funds was not made with the sanction of the Director of Public Instruction, as required by G.O.No. 139, Edn, dated 29-1-42:-

Head of account.	Budget.	Actuals.
Staff- salaries and allowances - clerks and servants	Rs. 12830/-	Rs. 17[illegible]
Midday meals	[illegible]	[illegible]907/2.

4. The more im-portant irregularities are mentioned below. Irregularities of a minor nature have been detailed in an objection statement which should be read as part of this report.

5. PENDING OBJECTIONS OF PREVIOUS YEARS.

p.t.o.

1. TOOLS AND PLANTS DISCREPANCIES - PARA 11 OF AUDIT REPORT 1943-44 AND PARA 4(1) OF 46-47. (1)

In spite of the reply, ~~premised~~ promised hz the action was taken either to call for the returns that were not received or to reconcile the discrepancies in repsect of the returns received and to record the result of such z verification. The delay will render the settlement of objection diffacult.

2. TOOLS AND PLANTS DISCREPANCIES IN VERIFICATION - PARA 10 OF THE AUDIT REPORT 1944-45 AND PARA 4(2) OF 1946-47:--

Similar discrepancies and defects noticed in 44-45 were not also rectified till now. b— (T)

3. EQUIVALENT CONTRIBUTION ON ROYALTIES REALISED IN 46-47 PARA 6 OF THE AUDIT REPORT 46-47.

Early action would need to be taken to obtain the particulars from the other Tahshildars and to claimm, the contribution due from Government.

4. MISAPPROPRIATION AND CONSEQUENTIAL RECORD PAYMENT - PARA 11 OF AUDIT REPORT IN 46-47:-

The result the prosecution is awaited.

5. EXCESS PAYMENT - PARA 13 OF THE AUDIT REPORT 46-47 ITEM 27:- The revised leave account of the Teacher was not produced for audit. b7

6. DEFECTIVE MAINTENANCE OF REGISTERS - PARA 16(2) OF THE AUDIT REPORT 46-47:- IMMOVABLE PROPERTY REGISTER:-

No action has so far been taken to bring the register up to date.

7. REGISTER OF TOOLS AND PLANTS - PARA 17 OF THE AUDIT REPORT 46-47:- In spite the objections in successive Audit Reports, no action was taken either to verify the correctness of the returns so far received or to call for the returns that were not received.

8. PARA 18 OF THE AUDIT REPORT 46-47 - REGISTERS NOT MAINTAINED

The Other Registers maintained in all the centres on the acknowledgment of the District Educational officer for the articles mentioned in the latest further remarks, still remain to be produced.

c. EDUCATION TAX & EQUIVALENT CONTRIBUTION:-

The rate of education tax infoce prior to the amendment of section

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-3- (M)

of section 37 of the Elementary Education Act 1941, was Rs.0-0-[illegible] in the rupee of land revenue. The rate was increased to Rs.0-0-[illegible] from 1st July 1942, to Rs.0-1-0 from 1st July 1944, to Rs.0-1-3 from 1st July 1946, ~~xxxxx~~ and to Rs.0-1-5 from 1st July 1947. The total amount of Land and education cess adjusted to the credit of District Board Funds during 1947-48 was as follows:-

Last instalment of fasli 1356, that is for April 1947 to June 47 Rs. 51500/- per mensem.

First half year of fasli 1357-that is for July 47 to December 47 Rs. 52910/- per mensem.

Second half year of fasli 1357 - that is for January 48 to March 48 Rs. 67900/- per mensem.

The above sums credited were not properly allocated to the credit of education and land cess in proportion to the rates in force during ~~in~~ the respective faslis, but were allocated on a flat rate of 14 pies for education cess and 18 pies for land cess in the rupee. If properly allocated, the amount creditable to Elementary Education Fund was education cess proper will work out to Rs.320728-9-6 and the equivalent contribution due from government, calculated at 4 pies in the rupee of land revenue, will work out to Rs.74,873-10-0. The Government may be addressed to sanction this amount.

b. In addition, sums aggregating Rs.180054/- being the final adjustemnt of land and education cess, for faslis relating to 1356, and prior, was adjusted to the credit of District Board funds in Dec 1947. This was also, without ascertaining fasli- war details, allocated to education and land cess at 14 pies and 18 pies in the rupee respectively on the assumption that it relates to fasli 1356. The Collector has reported that the above figure includes an excess adjustment of cess and has asked the District Board to refund the same to provincial funds. The exact amount to be refunded has not yet been got settled and the matter is reported to be still under correspondence with the collector. When the matter is finally settled, the net amount allowed would need to be correct by allocation after ascertaining fasliwar details and the excess or short-credit to education fund already made, readjusted. The equivalent contribution due at 4 pies in the repee may also be calculatedx and claimed.

c. Besides the above, sums aggregating Rs.5276-7-5 were cre were credited as lease on royalties. This was also allocated between education and land cess in proportion to the rate in force in fasli 1356, which is not correct. As fasliwar details were not available the correct amount creditable to Elementary Education Fund as education cess and the equivalent contribution due at 4 pies, could not be worked out. Details have now to be obtained, correct allocation made and contribution due calculated and claimed in addition to the contribution due on cess proper.

7. SUPPLY OF MIDDAY MEALS -EXCESS DRAWAL OF SUBSIDY:-

Out of the excess subsidy of Rs.1,28,883-9-3 drawn and objected to in paras 7 and 8 of the Audit Report for 46-47 a sum of Rs.10,340-1-0 was ordered by Goverment in Memo 46674-B2./48 -2 Edn., dated 14-9-48, to be utilised as subsidy for the supply of midday meals for 47-48. An expenditure of only Rs.9,907-2-0 was incurred for the supply of Midday Meals, during 1947-48. Out of this expenditure of Rs.9,907-2-0, a sum of Rs.273-3-0 as detailed below, represents the inadmissible items of expenditure for purpose of grant and if this amount be excluded, the net expenditure will be only Rs. 9,633-15-0-

Cost of leaves	80- 8-6
Excess payment in Vr 4/4-47.	3- 0-0
~~Receipts credited~~ Receipts credited as other receipts	122- 3-6
T. E 27/8-47 for Rs. 67-7-0 credited to other receipts and debited midday meals not actually paid	67- 7-0
	Rs. 273- 3-0

Hence the excess subsidy of Rs.706-22-0x axix would need refund to Government.

8. EXXXX COMPULSORY ELEMENTARY EDUCATION EXCESS OR SHORT DRAWL FOR SUBSIDY.

A sum of Rs.93255/- as detailed below, was sanctioned in G.O; No.2366. Edn., dated 4-11-47, G.O.No.618 Edn., dated 23-3-48 and G.O. No.2789 Edn., dated 8-11-48, as xx subsidy for 1947-48 towards compulsory elementary education and the same was drawn and credited to District Board funds.

y and dearness allowance of teachers	Rs. 64052- 9-0
ntingencies	2517- 4-0
y and dearness allowance of menials	700- 2-0
use rent	1,6[illegible]5- 0-0
pply of Books and slates	239-12-0
nstruction of sheds.	3,75[illegible]- 9-0
uipment	20,[illegible]

Total 93,255-4-9 or 93,255/-.

But on verification of connected vouchers produced for audit, only expenditure Rs.90,560-7-7 as detailed below, was incurred towards compulsory education during the year 1947-48:-

Pay and dearness allowance of teachers.	Rs. 61,520	5	6
Contingencies	2,040	13	0
Pay and dearness allowance of menials	680	7	0
House rent	1,434	15	0
Supply of Books and slates	239	12	0
Construction of sheds (as per schedule of expenditure)	4,555	9	0
Equipment	20,088	10	7

Thus there was an excess or short drawal of grant, as detailed below, which would, subject to the remarks in sub para (b) below, need refund to Government.

	SHORT.	EXCESS.
Pay and dearness allowance of teachers.		Rs. 2532 4 0
Contengencies		476 7 0
Pay and dearness allowance of menials.		19 11 0
House rent.		260 1 0
Construction of sheds (Vide details in item 179 of Annual objection statement 47-48)	Rs. 680 0 0	192 15 0
Equipment		86 6 2

b. Besides the expenditure referred to above, a sum of Rs. 3,959-5-0 was also shown in the register, as spexnt towards compulsory education during 1947-48, as detailed below:-

Pay and dearness allowance of teachers.	3,871-5-0
Contingencies.	88-0-0
	Rs. 3,959-5-0

But the connected paid vouchers insupport of this expenditure, were not produced for verification. Only on production of the paid the correctness of the amount this expenditure can be set off against the excess shown in subx para (a) above. After final settlement, the shortage of any would also need to be claimed from Government.

9. INADMISSIBLE DEBIT:-

As per statement of expenditure on Midday Meals, a sum of Rs.80-8-6 was spent for the purchase of leaves for distribution of meals. This expenditure is not only inadmissible for purpose of subsidy for Midday meals; but also from Elementary Education Funds with reference to orders in G.O.No.1676, Edn., dated 31-8-46. In the absence of specipic sanction of Governmment for debiting the same, to Elementary Education Funds, the amount would need recovery.

10. IRREGULAR FIXATION OF PAY AS ON 1-1-47 AND CONSEQUENT EXCESS PAYMENTS:-

The Government in their orders in G.O.No.975, Edn, dated 10-5-47, G.O.No.1154, Edn., dated 5-6-47 and G.O.No.2035, Edn., dated 19-9-47, introduced revised scales of pay and also sanctioned the sanctioned the grant of advance increments for past services, with effect from 1-1-47. In a number of cases the ~~x~~ fixation of pay on 1-1-47 in the revised scale, was not correctly made. Services which were not in a time scale, and periods of stoppage of increment as a measure of punishment, were taken into account while granting advance increments for past services and this has resulted in excess payments. The full details of such irregular and incorrect cases of fixation are given in the Annual Objection Statement for 47-48 - vide detailed below. The amounts paid in excess would need recovery.

Name of taluk.	Item number in the A.O.S. for 47-48.	Amount.
Perambalur	10	Rs. 270 0 0
Lalgudy	6	319 10 0
Musiri	3	768. 3 0
Kulitalai	226	101 13 0
Karur	228	217.12 0
Udayarpalayam	229 to 233	316 6 0

11. IRREGULAR GRANT OF ADVANCE INCREMENTS FOR TEACHERS WHO HAVE NOT COMPLETED EVEN ONE YEAR SERVICE:

In a number of cases, fixation of pay in the new scale was made by granting one advance increment with the effect from 1-1-47, even though the employees had not completed one year service on 1-1-47. This is irregular. Their service, less than one year, in the old scale can be counted for increment in the new scale and they can be granted the first increment in the new scale only after completion of service necessary to earn the first increment. The ~~xxxxxx~~ details of such incorrect fixation are given in the Annual Objection Statement for 47-48 - vide items given below. The amounts paid in excess would need erecovery.

Name of taluk.	Item No. ~~of~~ inthe A.O.S. for	Amount. Rs. A. P.
Musiri	4	66-14-0
Lalgudi	9	5- 2-0

12. DIFFERENCE OF PAY DUE TO REVISION PAID IN EXCESS:-

p15

In cases where the total service as on 1-1-47 was less than one year, though the fixation of pay, on 1-1-47, at the minimum of the time scale and the grant of first increment after the completion of service required to earn the first increment, were correctly noted in the fixation list and in the service register, the difference of pay due to revision was paid in excess of

what would be admissible to them. The details of such cases are given in the Annual Objection Statement - Vide items given below. The amounts paid in excess would need recovery.

Name of Taluk.	Item No. in the A.O.S S.	Amount, paid in excess. Rs. A. P.
Musiri	5	23 12 0
Perambalur	11	20 10 0
Lalgudy	11	5 7 0
Kulitalai	225	7 9 0
-do-	242	13 2 0

13. ARREAR CLAIM - SANCTION WANTING.:-

p14

1. G.Antonyswamy, assistant Lalgudy school,,was drawing Rs.20/- with effect from 3-10-44. His~~xx~~ next increment raising his pay to Rs.21/- was normally due on 3-10-46, but he took leave without allowances for 15 days from 10-6-45 to 24-6-45. Hence his increment ~~x~~ fall due on 15-10-46. This increment was sanctioned only in September 47 and paid during March 48. As the increment was not stopped specifically, it should have been sanctioned and paid soon after the accrual. The payment after one year from the date of annual, would require the sanction of the Director of Public Instruction.

2. Similarly in the case of Sri R.Srinivasagopalan, his increment raising his pay to Rs.28/-, which fall due on 17-10-46, was sanctioned only during spetembeer 47 and paid during March 48. As the payment was made only after one year from the date of ~~xxxx~~ annual the payment would require the sanction of the Director of Public Instruction.

3. Grace Samuel, higher grade mistakes, extend service on 13-10-43 on Rs.30/- in the scale of 30-2/2-50. Her next increment raising pay to Rs.32/-, was due on 13-10-45. This increment, though not stopped, was sanctioned only in February 48, and paid in March 48. The claim has become an arrear one and would require the sanction of the Director of Public Instruction.

14. FIXATION OF PAY - SERVICE REGISTERS NOT PURCHASED;-

p14

In a number of cases detailed in items, 12,14,129,135,172, 189, of the Annual Objection Statement for 47-48, the service Registers of the teachers were not produced to verify the correctness of pay fixed in the new scale from 1--1--47, and the grant of increment fr 1-1-48.

15. PAY FIXATION - SANCTION WANTING:-

15. PAY FIXATION - SANCTION WANTING:

V.Soundaram, mistress, Board girls' school, Musiri, was drawing Rs.26/- from 11-3-44. Her next increment, raising pay to Rs.27/- was normally due on 11-3-46. But this increment was stopped for a period of one year. The mistress was also on leave for one year one month and 28 days and hence her punishment was not over on 31-12-46. But her pay in the new scale was fixed at Rs.31/- from 1-1-47, by granting one advance increment. As the punishment was not over on 1-1-47, the grant of for increment & fixation of pay should have been made only after suitably modifying the punishment with the sanction of the appellate authority.

16. AQQUITTANCES WANTING:-

In several cases, detailed in items 167,190, of the Annual Objection Statement for 47-48, acquittances, stamped whereever necessary were not obtained and produced for audit. P14

17. VOUCHERS NOT PRODUCED FOR AUDIT.

The vouchers detailed below, were not produced for audit. In the absence of necessary paid vouchers, the amount wuuld need recovery from the persons responsible:-

Vouchers No.	Details.
1. 249/4-47 for Rs.114-4-0	Money order commission for the Udayarpalayam Taluk.
2. 55/7-47 for Rs.5-0-0	Private scavenging fees for the Board girls' school, Perambalur.
3. 77/7-47 for Rs.108-6-0	Mxxxxxx Money order commission Perambalur Tk.

18. SERVICE REGISTERS - VERIFICATION NOT RECORDED.

In a number of cases detailed in items 13,171,191, of the x Annual Objection Statement for 47-48, the certificate of verification of services for the year ending 31-12-47, was not recorded. It may be explained as to how the grant of subsequent leave and increments was regulated when the services were not verified.

19. DEFECTIVE MAINTAINANCE OF REGISTERS:- 1. ESTABLISHMENT AUDIT REGISTER:- This was maintained in an imperfect manner. (a) The sanctioned strength, the authority for the establishment, and recognition granted, were not noted. (b) The paid vouchers were not posted regularly. On account of this defect, the audit of the accounts of the first half-year could not be done when the audit for the general fund accounts x for the period was conducted (c) The pay fixed in the new scale with effect from 1-1-47 and the subsequent changes, were

([illegible]) The arrear payments and other supplemental bills were not also posted. These defects, though pointed out every year, still continued.

19. 2. IMMOVABLE PROPERTY REGISTER:- This register was not written up and brought up to date even during the year 1947-48, inspite of the objection in successive Audit Reports.

(3) REGISTER OF TOOLS AND PLANT:- In xx spite of the objections in previous years, the defects in the maintenance of this register still continued., The register for 47-48 has not been written up for any taluk. Statements of Tools and Plant as existed on 31-3-48 were not also obtained from the Head-Masters of the schools, and verification of the statements with the register made.

4. REGISTER OF ADVANCES RECOVERABLE: This register was not written up for the year 47-48. In the Miscellaneous demand register, only the advances recovered or adjusted, during the year were shown; that too did not fally with the amount shown in the annual account. As the details of advances made during 1947-48, were nto written up, the correctness or otherwise of the figure Rs.1289-52-0 xxxx debited in the account to the treat advances recoverable could not be checked in audit.

5. CASH BOOK: A xxxxx separate cash book for the Elementary Education Fund, was maintained with effect from 30-4-47. This was not properly maintained. In the payment side, bills paid by cheques were written up with details but in the receipt side of the cash book cash x receipts were not exhibited but only the amounts received by adjustement, were xxxxx shown. The Cash recoveries and other Treasury adjustments to the credit of Elementary Education Fund, were shown only in the general fund cash book instead of in the Elementary Education Fund Cash Book. Hence the closing balance struck at the end of each month did not represent the correct closing balance of the Elementary Education Fund, nor the closing balance struck in the Cash book for March 48 has any bearing with the closing balance as per the annual account for 47-48. Thus the maintenance of a separate cash book does not serve the purpose for which it is intenced.

20. REGISTERS NOT MAINTAINED: The register of service book was not maintained during the year 47-48.

21. The result of audit may be considered not satisfactory.

223/13

22. The gross receipts and charges [illegible] Rs.1009,737-4-5 and Rs.1121,371-1-6 respectively.

23. Four hundred and eighty six items involving Rs.15,160-4-8 as detailed below, were outstanding at the close of audit.

Year.	No. of items.	~~XXXXXX.~~	Amount.
1942 - 43	2		–
43 - 44	3	- - -	--
44 - 45	14	- - -	54 0 0
45 - 46	130	~~11,123~~	1,868 2 3
46 - 47	64	~~1868 13/11~~	744 13 11
47 - 48	273	~~1744~~	12,493 4 6
	486		15,160 4 6

S.Rangasami Iyer,

Assistant Examiner of Local Fund Accounts
Southern Circle, Tiruchirapalle.

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

/True copy/

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

M.B.
8/6/49.

KB
22-7-49

UDIT REPORT OF THE TIRUCHIRAPPALLI DISTRICT BOARD on the Elementary Educati n Fund Accounts ~~afxik~~ for the year 1947--48.

Name of auditor. Sri M.V.Sabesa ayyar, District Inspector of Local Fund Accou uchirappalli.
Time taken for audit. From 27/12/48 to 26/2/1949.

The post of Special Officer of the District Board was held by T.A.Varghese .I.C.S.from 1-4-47 to 17-4-47 and fro 18/6/47 to 8/8/1947.
Khan Sahib G.Abdu Sattar B.A.,from 18/4/47 to ~~17/4/47~~ 17/6/1947.
Sri P.Sivasankaran Pillai B.A.,B.L.,from 9/8/47 to 21/8/47,
Sri S.M. Hussain B.A. from 22/8/47 to 14/9/47
Sri V/V.Subramaniam O.B.E.,I.C.S., from 15/9/47 to 31/3/48.

Report proper.

2. The opening balance in the cash book is in agreement with the closing balance of the previous year. A separate cash book was maintained for Elementary Education Fund with effect from 30/4/47 but it was incomplete and did not serve the purpose for which it is intended - vide para 19(5) below. The closing balance viz. Rs. 15,80,642--14--4 agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1948, and is in agreement with the balance in the treasury pass book after allowing for outstanding cheques for Rs.131,979/4/0 and unremitted revenue in hand namely Rs. 328/7/6, at the close of the year, excluding the undisbursed amount of Rs 57/12/0 and the excess and short credits of Rs.3870/12/0 and Rs 64/- respectively, in the pass book.

eply.

2. Calls for no reply.

3. EXCESS OVER BUDGET ALLOTMENT.

Expenditure in excess of the budget allotment as sanctioned by Government in G.O.MS.1432 Education dated 7/7/47 was incurred under the following heads of a/c. Necessary reappropriation of funds was not made with the sanction of the Director of Public Instruction, as quired by G.O.No. 139,Education dated 29/1/1942.:-

Head of account.	Budget.	Actuals.
Staff-Salaries and allowances. Clerks and servants.	Rs.12,930/-	Rs.17,227/0/0
Mid day meals..	nil.	9,907/2/0.

Para 3-

As per amendment No. 3 confirmed in G.O.139 Edn. & P.H.Department dated 29th January 1942, regarding the reappropriation of funds under the Elementary Education Act, "Re-appropriation from one sub -head to another under the same main head may be made by the local authority concerned". Since there is a savings of Rs.71,336/- under the head"STAF. Salaries of Masters" the excess will be met from the above with the sanction of the Board; and as there is a savings of Rs.19,730/- under the head 'Contingencies", the excess under the Mid day meals will be met from the above, with the sanction of the Board. Since the two items have to be reappropriated from one sub-head to another under the same main head, no outward sanction is necessary as specified in the G.O. mentioned above.

The subject has been marked for the meeting and the concerned District Board resolution will be communicated soon.

The more important irregularities are mentioned egularities of a minor nature h en detailed statement which should l as part of

para 4.

Calls for no reply.

para 5. (1)

and plant discrepancies -

is too late to call for the lists , registers for the year 1946-49 by the Local Fund Inspectors. plant as stood on 31/3/1949 conciling the discrepancies.

nd para (1) of 1946-47, discrepancies may be made notice rectified till now.

registers for for 1948-49 Local Fund

3rd page.
Audit report & replies continued.

Report proper..

7. SUPPLY OF MIDDAY MEALS. EXCESS DRAWAL OF SUBSIDY.

Out of the excess subsidy of Rs 1,28,883/9/3 drawn and objected to in paras 7 & 8 of the audit report for 46-47 a sum of Rs 10340/1/0 was ordered by Government in Memo 46674-B2/48-2.Education dated 14/9/48, to be utilized as subsidy for the supply of mid-day meals for 1947-48. An expenditure of only Rs.9907/2/0 was incurred for the supply of midday meals during 1947--48. Out of this expenditure of Rs 9907/2/0, a sum of Rs.273/3/0 as detailed below, represents the inadmissible items of expenditure for purpose of grant and if this amount be excluded, the net expenditure will be only Rs.9633--15--0.

Cost of leaves.	Rs 80	8	6.
Excess payment in Vr.14/4-47.	3	0	0
Receipts credited as other receipts.	122	3	6.
T.B.27/8-47 for Rs 67/7/0 credited to other receipts and debited to midday meals not actually paid.. ...	67	7	0
Total. Rs	273	3	0

Hence the excess subsidy of Rs 706/2/0 would need refund to Government.

Reply.

Reply to [illegible]ra 7.
**

Government have been addressed to admit the expenditure of Rs.80/8/6 being the amount spent for leaves against midday meals. On receipt of reply, necessary refund to Government will be made.

8. COMPULSORY ELEMENTARY EDUCATION . EXCESS OR SHORT DRAWAL OF SUBSIDY.

A sum of Rs93,255/- as detailed below was sanctioned in G.O.No.2266 Education dated 4/11/47. G.O.618 Edn.dated 23/3/48 and G.O.2789 Edn.,dated 8/11/1948 as subsidy for 1947-48 towards compulsory ~~education~~ elementary education and the same was drawn and credited to District Board Funds.

Pay and dearness allowance of teachers.	Rs 64052/9/0
Contingencies..	2517/4/0
Pay & Dearness allowance of menials.	700/2/0
House rent.	1695/0/0
Supply of books and slates..	238/12/0
Construction of sheds.	3875/9/0
Equipment.. ..	20,175/0/9.
	Rs 93,255/4/9 or Rs.93,255/-

But on verification of connected vouchers produced for audit, only an expenditure of Rs.90560/7/7 as detailed below was incurred towards - compulsory education during the year 1947--48:-

Pay and dearness allowance of teachers.	Rs 61,520/5/6.
~~Xx~~ Contingencies..	2,040/13/0
Pay & dearness allowance of menials.	680/7/0
House rent...	1,434/15/0
Supply of books and slates...	229/12/0
Construction of sheds (as per sch.of expenditure)	4,555/9/0
Equipoment.	20,088/10/7.

Thus there was an excess or short drawal of grant, as detailed below, which would, subject to the remarks in sub para (b) below, need refund to Government.

	Short. Rs	Excess. Rs
Pay & dearness allowance of teachers..		2532/4/0
Contingencies..		476/7/0
Pay & dearness allo[illegible] of menials..		19/11/0
[illegible]		[illegible]
[illegible] (vide details in item 17[illegible]	Rs. 680/0/0.	192/15/0
Equipment..	**	166/ 6/3.

(b) Besides the expenditure referred to above, a sum of Rs [illegible] was also shown in the register, as spent towards compulsory education during 1947-[illegible]

para 8- [illegible] connected vouchers and connected papers will be produced during local audit.

5. (4). MISAPPROPRIATION AND CON[illegible]IAL RECORD PAYMENT. Para 11 of A.R. 46-47. The result ~~w~~ of th[illegible] [illegible]cution is awaited.	Reply to 5(4). As reported by the District Supdt. of Police, Tiruchirappalli, the case against the accused Mr. I.Arulsami referred to above has been treated as long pending in court, as he is still absconding.
(5). Excess payment- Para 13 of the [illegible].R.46-47. Item 27:-The revised leav[illegible] ac[illegible]unt of the teacher was not produced for audi[illegible]	Reply 5.(5). The leave account of the teacher has already been ~~received~~ revised and the file will be shown during audit. (D.Dis. 12764/48 d.23/12/48).
(6). Defective maintenance of regis[illegible]rs. Para 16(2) of the A.R.46-47. Immovable property register:- No action has so far been take[illegible] to b[illegible]ing the register uptodate.	5.(6). The register of immovable property will be produced ~~duri~~ during the local audit.
(7). Register of tools & plants - para 17 of the A.R. 46--47. Inspite of the obj[illegible]ctions in successive audit reports, no action was taken either [illegible]o verify the correctness of the returns so far rece[illegible]ved or to call for the returns that were not receive[illegible].	5. (7). As it is too late to call for the list for the year 1946--47, registers for the year 48--49 are being written up by the L.F.Inspectors. Statements of the tools and plant as stood on 31.3.49 will be produced in audit duly verified without omission.
(8). Para 18 of the A.R.46-47. Registers not maintained :- The other registers maintained in all the centres on the acknowledgment of the Distri[illegible]t Educational Officer for the articles mentioned in the latest further remarks still remain to be produced.	5.(8). The register will be produced during audit.
6. EDUCATION TAX. EQUIVALENT CONTRIBUTION:- The rate of education tax in force prior to the amendment of section 37 of the Elementary Education Act, 1941 was Re.0/4/0 in the rupee of land [illegible] [illegible] [illegible] [illegible] [illegible] From 1st [illegible] [illegible] [illegible] was increased to [illegible] to Re.0--1--2 July 1942 to Re.0/1/0 from 1st July 1944 [illegible] 1st July 47. from 1st ~~xxx~~ July 1946 and to Re.0/1/5 [illegible] [illegible]djusted to [illegible] The total amount of land and education [illegible] 47--48 the credit of the District Board funds [illegible] April 47 was as follows :- Last instalment of fasli 1356, th[illegible] [illegible]7. to [illegible] Rs.61,[illegible] [illegible]y 47 to Decr [illegible] First half year of fasli 1357,i.e.[illegible] [illegible] Rs.[illegible] [illegible]nuary 1948 Second half year of fasli 13[illegible] [illegible]7,900/-p.m. to [illegible] The above sums credited were no[illegible] [illegible]ated to the credit of education and lan[illegible] [illegible]rtion to t[illegible] rates in force during the respec[illegible] [illegible] were allocated on a flat rate of 14 pi[illegible] 18 pies for land cess in the rupe[illegible] the amount creditable to Elementar[illegible] education cess proper will work out [illegible] equivalent contribution [illegible] [illegible] [illegible] of land [illegible] [illegible] details, allo[illegible] to education and [illegible] [illegible] [illegible] and 18 pies in the rupee respectively [illegible]	Reply to para 6. [illegible] b & (c).Action is being taken on the above by calling for particulars from the Tahsildars and the papers will be shown in audit.

(9)

3rd page.
Audit report & replies continued.

Report proper..

7. SUPPLY OF MIDDAY MEALS. EXCESS DRAWAL OF SUBSIDY.

Out of the excess subsidy of Rs 1,28,883/9/3 drawn and objected to in paras 7 & 8 of the audit report for 46-47 a sum of Rs 10340/1/0 was ordered by Government in Memo 46674-B2/48-2.Education dated 14/9/48, to be utilized as subsidy for the supply of mid-day meals for 1947-48. An expenditure of only Rs.9907/2/0 was incurred for the supply of midday meals during 1947--48. Out of this expenditure of Rs 9907/2/0, a sum of Rs.273/3/0 as detailed below, represents the inadmissible items of expenditure for purpose of grant and if this amount be excluded, the net expenditure will be only Rs.9633--15--0.

Cost of leaves.	Rs 80	8	6.
Excess payment in Vr.14/4-47.	3	0	0
Receipts credited as other receipts.	122	3	6.
T.E.27/8-47 for Rs 67/7/0 credited to other receipts and debited to midday meals not actually paid.. ...	67	7	0
Total.	Rs 273	3	0

Hence the excess subsidy of Rs 706/2/0 would need refund to Government.

8. COMPULSORY ELEMENTARY EDUCATION . EXCESS OR SHORT DRAWAL OF SUBSIDY.

A sum of Rs93,255/- as detailed below was sanctioned in G.O.No.2366 Education dated 4/11/47. G.O.618 Edn.dated 23/3/48 and G.O.2789 Edn.,dated 8/11/1948 as subsidy for 1947-48 towards compulsory ~~edmmmt~~ elementary education and the same was drawn and credited to District Board Funds.

Pay and dearness allowance of teachers.	Rs 64062/9/0
Contingencies..	2517/4/0
Pay & Dearness allowance of menials.	700/2/0
House rent.	1695/0/0
Supply of books and slates..	[illegible]/12/0
Construction of sheds.	3875/9/0
Equipment.. ..	20,175/0/9.
	Rs 93,255/4/9 or Rs.93,255/-

But on verification of connected vouchers produced for audit, only an expenditure of Rs.90560/7/7 as detailed below was incurred towards - compulsory education during the year 1947--48:-

Pay and dearness allowence of teachers.	Rs 61,520/5/6.
Xm Contingencies..	2,040/13/0
Pay & dearness allowance of menials.	680/7/0
House rent...	1,434/15/0
Supply of books and slates...	239/12/0
Construction of sheds (as per sch.of expenditure)	4,555/9/0
Equipement.	20,088/10/7.

Thus there was an excess or short drawal of grant, as detailed below, which would, subject to the remarks in sub para (b) below, need refund to Government.

	Short.	Excess.
	Rs	Rs
Pay & dearness allowance of teachers..		2532/4/0
Contingencies..		476/7/0
Pay & dearness allo[illegible]		[illegible]/11/0
[illegible]		[illegible]/1/0
[illegible] (vide details in item 179	Rs. 680/0/6.	192/15/0
Equipment..	..	186/6/9.

(b) Besides the expenditure referred to above, a sum of Rs [illegible] was also shown in [illegible]

Reply.

Reply to para 7.
**

Government have been addressed to admit the expenditure of Rs.80/8/6 being the amount spent for leaves against midday meals. On receipt of reply, necessary refund to Government will be made.

para 8- [illegible] connected vouchers and connected papers will be produced during local audit.

Report proper.

Para 9. INADMISSIBLE DEBIT.

As per statement of expenditure on Midday meals, a sum of Rs.80/8/6 was spent for the purchase of leaves for distribution of meals. This expenditure is not only inadmissible for purpose of subsidy for midday meals, but also from Elementary education funds with reference to orders in G.O.1676 Edn.dated 31/8/46. In the absence of specific sanction of Government for debiting the same to Elementary Education funds, the amount would need recovery.

Para 10. -Irregular fixation of pay as on 1/1/47 and consequent Excess payments:-

The Government in their orders in G.O. No.976 Education dated 10/5/47, G.O.1154 Edn.dated 5/6/47 and G.O. 2035 Edn.dated 19/9/47 introduced revised scales of pay and also sanctioned the grant of advance increments for past services, with effect from 1/1/1947, In a number of cases the fixation of pay on 1/1/47 in the revised scale was not correctly made. Services which were not in a time scale, and periods of stoppage of increment as a measurement of punishment, were taken into account while grant advance increments for past services and this has resulted in excess payments. The full details of such irregular and incorrect ~~ø~~ cases of ~~ø~~ fixation are given in the ~~annuXal~~ objection statement for 1947--48. vide detailed below. The amounts paid in excess would need recovery.

Name of taluk.	Item No.in A.O.S. for 47-48.	Amount. Rs
Perambalur.	10.	270/-
Lalgudi.	6.	319/10/0
Musiri.	3.	768/[illegible]/0.
Kulittalai.	226.	101/13/0
Karur ...	228.	217/12/0
Udayarpalayam.	229 to 233.	316/ 6/0.

11. Irregular grant of advance increments for teachers who have not completed even one year service.

In a number of cases, fixation of pay in the new scale was made by granting one advance increment with effect from 1/1/47, even though the employees had not completed one year service on 1/1/47. This is irregular. Their service, less than one year, in the old scale can be counted for increment in the new scale and they can be granted the first increment in the new scale only after completion of service necessary to earn the first increment. The details of such incorrect fixation are given in the A.O.S. 47-48. vide items given below. The amounts paid in excess would need recovery.

Name of taluk.	Item No.in the A.O.S.for	Amount. Rs
Musiri.	4	66/14/0
Lalgudi.	9	5/2/0.

[illegible] Ex[illegible] of pay due to [illegible]ion paid in excess.

**

In cases where the total service as on 1/1/47 was less than one year, though the fixation of pay, on 1-1-47 at the minimum of the time scale and the grant of first increment after the completion of service required to earn the first increment were correctly noted in the fixation list and in the service [illegible] revision

R e p l y.

para 9-

The Government will be addressed to admit the expenditure of Rs.80/8/6 spent for the purchase of leaves for use in midday meals centres.

10. ~~Replyxhasxalreadyxbeen-furnished~~

~~xxxxx~~ Recoveries pointed out in the A.O.S. for 1947--48, with regard to the above are being effected from the pay bills by monthly instalments. Credits will be shown during local audit. with reference to the items concerned in the A.O.S.for 1947-48. The details of recoveries effected taluk-war are furnished below :-

Taluk.	A.O.S. item No.	Amount to be recovered. Rs	Amount recovered. Rs
1.Perambalur.	10.	270/0/0	24/0/0
2.Lalgudi.	6~~ø~~.	319/10/0.	289/10/0
3.Musiri.	3.	768/ 3/0.	387/0 /0
4.Kulittalai.	226.	101/13/0.	90/0/ 0
5.Karur.	228.	217/12/0.	165/0/ 0
6.Udayarpalayam.	229 to 233.	316/6/0.	150/0/ 0
Total		1993/12/0	1105/10/0.

Reply para 11.

The recoveries pointed out in the Annual objection statement are being effected from the pay bills of teachers by monthly instalments. The details of recovery effected so far are given below :-

Taluk.	A.O.S.No.	Amount to be recovered. Rs	Amount recovered. Rs
Musiri.	4.	66/14/0.	16/2/0
Lalgudi.	9.	5/2/0.	5/2/0.

Reply to para 12.

** The recoveries covered by this item are being effected from the pay bills of the teachers concerned. The details of recovery effected so far are noted below :-

Report proper..	Reply.
para 13. Arrear claim--Sanction wanting- 1. G.Antonyswamy, asst. Lalgudi school, was drawing Rs.20/- with effect from 3/10/44. His next increment raising his pay to ₨ 21/- was normally due on 3/10/46 but he took leave without allowances for 15 days from 10/6/45 to 24/6/45. Hence his increment fell due on 15/10/46. This increment was sanctioned only in September 1947 and paid during March 1948. As the increment was not stopped specifically, it should have been sanctioned and paid soon after the accrual. The payment after one year from the date of ~~annual,~~ accrual, would require the sanction of the Director of Public Instruction. 2. Similarly in the case of Sri R.Srinivasagopalan, his increment raising his pay to ₨ 28/- which fell due on 17/10/46 was sanctioned only during September 47 and paid during March 1948. As the payment was made only after one year from the date of annual (accrual) the payment would require the sanction of the Director of Public Instruction. 3. Grace Samuel, H.G.mistress, extend service on 13/10/43 on Rs.30/- in the scale of Rs.30-2/2-50. Her next increment raising pay to ₨ 32/-, was due on 13/10/1945. This increment, though not stopped, was sanctioned only in February 1948 and paid in March 1948. The claim has become an arrear one and would require the sanction of the Director of Public Instruction.	para 13. [illegible].Antoniswami 2. R.Srinivasagopalan and 3. Grace [illegible]muel. On a reference made from this office regarding thepayment of increment due to one Sri A. Velayuda Udayr, the Director of Public Instruction, Madras, in his letter L.Dis.1596/B1/47 dated 5/9/1947 has drawn attention to the note under rule 2 of Notification I of the Appendix to G.O.2834 L.A.dated 16th October 1941 with reference to which the arrear claim can be held to arise only from the date when it was actually sanctioned. The increments due to the above teachers have been sanctioned in September 1947 and February 1948 and paid in March 1948. There is therefore no need for outside sanction as specifically pointed out by the Director of Public Instruction in his above letter. A copy of the Director of Public Instruction's letter and G.O.2834 L.A ., dated 16/10/[illegible] 1941 has already been sent along with the replies to the special paragraph 13.
14. Fixation of pay - Service registers Not produced - In a number of cases detailed in items 12,,14,129, 135, 172, 189 of the A.O.S.for 47-48, the Service registers of the teachers were not produced to verify the correctness of pay fixed in the new scale from 1/1/1947 and the grant of increment from 1/1/1948.	14. Servic[illegible]sters are kept ready and they will be produced [illegible] the audit with reference to A.O.S. item [illegible]/1947-48.
15. Pay fixation- Sanction wanting :- ---V.Soundaram, mistress, Board girls school ~~[illegible]~~ increment, raising pay to ₨ 27/- was normally due on 11-3-46. But this increment was stopped for a period of one year. The mistress was also on leave for one year one month & 28 days and hence her punishment was not over on 31/12/46. But, her pay in the new scale was fixed at ₨ 31/- from 1/1/47 by granting one advance increment. As the punishment was not over on 1-1-47, the grant of increment and fixation of pay should have been made only after suitably modifying the punishment with the sanction of the appellate authority.	15. Actio[illegible] been taken in the matter and the connected papers will be shown during local audit.
16. ACQUITTANCES WANTING -- In several cases, detailed in items 167, 190 of A.O.S.for 47-48, acquittances, stamped wherever necessary, were not obtained and produced for audit.	16. - Ac[illegible]nces and stamped receipts as detailed in the A.O.S.for 1947-48 have been called for from the respe[illegible] and they will be prodyced [illegible] loc[illegible] reference to the A.O.S. for
~~18~~ 17. Vouchers not produced for audit. The vouchers detailed below, were not produced for audit. In the absence of necessary paid vouchers, the amount would need re[illegible]esponsible.	17. The pai[illegible]rs referred to in the para are ava[illegible] ~~ddd~~ and they have already been re[illegible] the reply to the special paragraph, 17.

6

6th page.

Report proper.	Reply.
19. Defective maintenance of registers :- 1. Establishment audit register.- This was maintained in an imperfect manner. (a). The sanctioned strength, the authority for the establishment, and recognition granted, were not noted. (b). The paid vouchers were not posted regularly. On account of this defect, the audit of the accounts of the first half year could not be done when the audit for the general fund accounts for the period was conducted. (c). The pay fixed in the new scale with effect from 1/1/47 and the subsequent changes, were not noted in the register and attested by any responsible officer. (d). The arrear payments and other supplemental bills were not also posted. These defects, though pointed out every year, still continued.	19. (1). The defects pointed out have been rectified. The instructions given in connexion with the maintenance of establishment audit register will be followed in future.
2. IMMOVABLE PROPERTY REGISTER. This register was not written up and brought uptodate even during the year 1947--48, inspite of the objection in successive audit reports.	(2). ~~Action has been taken to recover the outstanding advances and it will be shown in audit.~~ The Register of Immovable Property will be produced during local audit.
3. REGISTER OF TOOLS & PLANT - Inspite of the objections in previous years, the defects in the maintenance of this register still continued, the register for 1947--48 has not been written up for any taluk. Statements of tools & plant as existed on 31/3/48 were not also obtained from the headmasters of the schools and verification of the statements with the register made.	3). As it is too late to call for the list for the year 1947-48, registers for the year 48-1948-49 are being written up by the concerned Local Fund Inspectors. Statements of tools & plants as stood on 31-3-49 will be produced during local audit.
4. Register of advances recoverable. ** This register was not written up for the year 47-48. In the miscellaneous deman register only the - advances recovered or adjusted, during the year were shown; that too did not tally with the amount shown in the annual account. As the details of advances made during 194-48, were not written up, the correctness or otherwise of the fiure Rs 1289/5/0 debited in the account to the treat advanes recoverable could not SIC be checked in audit.	~~4). Action has been taken to recover~~ the oustanding advances and it will be shown in audit.
5. CASH BOOK. A separate cash book for the elementary education fund was maintained with effect from 30/4/47. This was not properly maintained. In the [illegible] bills paid by cheques were written up with details but [illegible] the cash book cash receipts were not exhi[illegible]ts received by adjustment were shown. The [illegible] treasury adjustments to the credit of [illegible] were shown only in the General fund cash book [illegible] in the Elementary Education Fund cash book. Hence [illegible] balance struck at the end of each mont[illegible] closing balance of the Elementary [illegible] cash book [illegible] which it is intended.	(5). The Elementary Education section has been placed in charge of the District Board Educational Officer who has been delegated also with powers to pass pay bills of the elementary schools and issue cheques. The issue of cheques against the General Fund has been reserved to the vice-president. Hence to facilitate accounting, a separate cash book has been maintained in the Ely. Education section and the same is only [illegible] In [illegible] does not arise.
[illegible]egisters not maintained.	20. The register of service books are opened and will be shown in audit.

Report proper..

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23. Four hundred and eighty six items involving Rs 15,160/4/8 as detailed below, were outstanding at the close of audit.

Year.	No.of items.	Amount. Rs
1942--43.	2.	. ..
43-44.	3.	..
44--45.	14.	Rs 54/0/0
45--46.	130.	1868/2/3.
46--47.	64.	744/13/11.
47--48.	273.	12493/4/ 6.
	486.	Rs 15,160/ 4/ 8.

sd/- S.Rangasami Iyer,

Asst.Examiner of L.F.Accounts,Southern Circle,Tiruchirappall

Forwarded t o the Special Officer, District Board,Tiruchirappall in duplicate with the request that the report may kindly be returned withi three months to the District Inspector of L.F.Accounts,Tiruchirappalli with reply IN TRIPLICATE duly approved by bhe District Board for submission to Government.

/true copy/

R e p l y.

---

para 23.

Calls for no reply.

S/d

PRESIDENT

TIRUCHIRAPPALLI DISTRICT BOARD.

30/11

asv...29/11/49.p

R e p l y.

23.

Calls for no reply.

5/6

PRESIDENT

TIRUCHIRAPPALLI DISTRICT BOARD.

30/11

asv...29/11/49.p

L.f 9351
22-2-50

Office of the Examiner of Local Fund
Accounts, M a d r a s.

AUDIT REPORT - on the Elementary Education Fund Accounts of the Tiruchirapalli District Board for the year 1947-48 - Replies furnished.

...o...

Forwarded to the Secretary to Government, Education and Public Health Department with copies of President's replies. The resolution of the District Board will be forwarded on receipt.

A

Para 19(5) of the Audit Report.- Since a separate cash book is maintained for the Elementary Education Fund, all the transacti relating to the fund should find a place in this cash book and not in the General Fund cash book. The correct procedure may be ~~requested~~ required to be followed in future.

Assistant Examiner of
Local Fund Accounts.

20

Edn.(C)

G.O. No. 1550 Edn. dated 1.10.45 in which orders on the Audit report for 1943-44 were passed has been called for, from the Chittor records. This may lie over till the receipt of the G.O.

3/6.3.50.

8/3/50

---

(12)

2/

66/13/1

T.M

Edn (C)

From

The Asst. Secy. to Govt.,
Education Dept.

To

The Examiner of L. F. Accts.

Sub:- Audit report for 1947-48 - Ele. Edn. fund - Dt. Bd., Trichinopoly.

Read:- Your endt. No. 9357 dated 22.2.50.

Kindly furnish the No. and date of the G.O., in which ~~orders were passed~~ on the audit report for 1944-45 of the Ele. Edn. fund account of the Dt. Bd., Trichinopoly, was marked.

Issued 11/3

D1947

(P.C. to DS) 14/3

3/11.3.

11/3

(12)

ASSISTANT SECRETARY
23 MAR 1950
4065
EDUCATION DEPARTMENT

L.F. 10348 d 22-3-50

EXAMINER'S OFFICE, Mount Rd
Madras-2.

Sub: Audit Report - 1944 - 45 - Elementary Education Fund - District Board - Tiruchirapalli.

Ref: Telephonic message dated 11.3.50.

...

The audit report on the Elementary Education fund accounts of the Tiruchirapalli district board for 1944 - 45 was recorded in G.O. Ms. No. 2403 Edn. dated 7th November 1947.

Deputy Examiner of Local Fund
Accounts.

22/3

To

The Assistant Secretary to Government,
Education Department, Madras.

14 C 25/

L.F.No. 10516
25/3/50.

Office of the Examiner of Local Fund
Accounts, Madras.

ASSISTANT SECRETARY
EDUCATION DEPARTMENT
28 MAR 1950
4836

Audit Report- Elementary Education Fund accounts- Tiruchirappalle District Board 1947-48 replies Copies of resolution of the District Board.

Forwarded to the Secretary to Government, Education Department, in continuation of this department L.F. 9357 dated 22.2.1950.

Assistant Examiner of Local Fund Accts

27

Extract from the proceedings of the Tiruchi District Board at its meeting held on 17/2/50.

15a

Read: Audit report of the Elementary education fund account of Tiruchi District Board for 1947-48 and the replies of the President thereon.

D.B.R. No. 1680.

Approved.

sd. Rajachidambaram,
President.

(True copy)

Tiruchirappalli District Board's RC.~~X15X~~ E 15/ 14043/49 dated 1/3/50.

Copy communicated to the District Inspector of Local Fund Accounts, Tiruchirappalli in triplicate.

(True copy) ~~sdxxKxRxmxxkxNgxm~~,
~~Forwarded (by order)~~

Sd. Rajaraman
~~For~~ President. Accountant
17.3.50

sc. 17/3

17/3

(15)

29/C

(16)

Office of the Examiner of Local Fund
Accounts, Madras.

L.F.No. 10516
25/3/50.

ASSISTANT SECRETARY
29 MAR 1950
5800
EDUCATION DEPARTMENT

Audit Report- Elementary Education Fund accounts-
Tiruchirappalle District Board 1947-48 replies.
Copies of resolution of the District Board.

Forwarded to the Secretary to Government, Education Department, in continuation of this department L.F. 9357 dated 22.2.1950.

(Sd) S.V. Sastri

Assistant Examiner of Local Fund Accts

[illegible]

(One copy)

Superintendent

(16)

Extract from the proceedings of the Tiruchi District Board at its meeting held on 17/2/50.

Read: Audit report of the Elementary education fund account of Tiruchi District Board for 1947-48 and the replies of the President thereon.

D.B.R. No. 1680.

Approved.

sd. Rajachidambaram,
President.

(True copy)

Tiruchirappalli District Board's RC. E 15/ 14043/49 dated 1/3/50.

Copy communicated to the District Inspector of Local Fund Accounts, Tiruchirappalli in triplicate.

(True Copy)

Sd.

~~For President.~~ Accountant.
17.3.50.

sc. 17/3

17/3

Education Department (C).

Sub: Audit report - Ele. Edn. Fund Accounts - Dt. Bd., Tiruchirapalli - 1947-48 - Recorded.

Read: From the Examiner of L.F. Accts., No.9357, dated 22-2-50.

ORDER MS. NO. 1063 EDN. DATED, 31-3-50

Recorded.

2. Paras 5 and 19 of the Audit Report: The Govt. are constrained to note that the register of tools and plant has not been maintained properly in spite of the ~~deficiency~~ defects ~~being~~ having been pointed out repeatedly in Audit. The President, Dt. Bd., Tiruchirapalli ~~to~~ should pay personal attention to the matter and take immediate steps to get the register prepared and maintained upto date.

3. Paras 7 and 8 of the Audit Report: The D.P.I. is requested to offer his remarks on the objections raised in audit.

4. Para 19(5) of the Audit Report: A copy of the remarks of the Examiner of L.F. Accts. is forwarded to the President, Dt. Bd., Tiruchirapalli, for information and necessary action.

31/3/50

To

The President, Dt. Bd.,
Tiruchirapalli.
(with a copy of the
remarks at A on
p. 19 c.f.)
The D.P.I. (with the report,
replies etc., at (R))
The Examr. of L.F. Accts.

5/4/50

(a) Education Department. 35

(19)

B1

ASSISTANT SECRETARY'S
21197
27 JUL 1950
EDUCATION DEPARTMENT

rom
of Public Instruction,
dras.

To
The Secretary to Government,
Education Department,
Fort St.George, Madras.

R.C.No.520 B.1/50 dated 20-7-50.

Sir,

Sub: Elementary Education compulsion - District Board, Tiruchirapalle-audit report 1947-'48.

b33 (6)

Ref. G.O. (Ms.) No.1063 Education dated 31-3-50.

******

pp18–19 c.f. in the linked file.

With reference to para 3 of the G.O. cited, I would invite attention to my letter Rc.No.2300 B.1/49 dated 10-2-50 according to which no refund is due from the District Board.

Yours faithfully,

25.7.50

For Director of Public Instruction.

s/24/7

25/7

(19)

36 ~~[illegible]~~

Edn. L.G.

Please see the letter from the D.P.I. overleaf. In view of the separate action, has been taken in the linked file on the matter, this may be filed with the f.o at ⓐ.

9.7151/49
7VR

3/29.7. 4/30/7

2/8/10

⑳