EDUCATION (1950) DEPARTMENT.

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ABSTRACT

Audit report - 1942-49 - Elt. Edn fund -

Dt. Bd, Tuticorin - Recorded.

L.F.10315. Dt. 21/3/50

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TIRUNELVELI DISTRICT BOARD FOR THE YEAR 1948-49.

NAME OF AUDITOR : Sri.N.Jayaramachandran ,District Inspector of Local Fund Accounts.

TIME TAKEN FOR AUDIT : 15-12-49 to 24-1-50.

The office of the Special Officer was held by Janab K.Ghulam Mahamood Sahib Bahadur ,B.A., District Collector from 1-4-48 to 31-3-49.

2. The receipts and payments during the year are shown in the abstract of the annual account appended together with the opening and closing balances. A single cash book was maintained for both the General and Elementary Education Funds 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 1949 and is in agreement with the treasury and Bank Pass Books after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

DISTRICT INSPECTOR OF LOCAL FUND ACCOUNTS TIRUNELVELI 6 JUL 1950

3. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT SANCTION WANTING.

Expenditure under the following heads of account exceeded the budget provision sanctioned in G.O.Ms.No.1210 Edn dated 14-5-1948. The sanction of the Director of Public Instruction was not pointed out to the re-appropriation of funds from one main head to another as required by G.O.No.139 Edn dated 29-1-42.

Head Ordinary	Budget Provision	Expenditure.
1. Masters Dearness allowance	3,40,500	3,40,805-1-0
Clerks and Servants ~~exs~~	15,300	15,772-11-0
Prevocationals Subjects.	5,500	5,986--6-7
2. Contingencies other items.	28,500	30,563-8-6
Supply of Books and Slates	60	1,082-9-0
Advances recoverable.	3,000	3,903-10-0
Capital		
Furniture and apparatus.	31,540	81,458-8-0

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

5. PENDING OBJECTION OF PREVIOUS YEAR:

(i) Para 5 (v) of the Audit Report for 47-48 ~~and Para 14 of the Audit Report for 46-47.~~

TOOLS AND PLANT REGISTERS --DEFECTS.

The tools and plant registers written up from the statements received

from the headmasters of the Schools may be compared with the registers for 45-46 and necessary action taken on the missing articles if any.

(ii) Para 6 of the Audit Report for 47-48 --

SUPPLY OF FURNITURE TO HIGH SCHOOLS AND ELEMENTARY SCHOOLS-HEAVY LOSS.

The loss of Rs.13,850-8-0 caused to the District Board by the purchase at higher rates of articles of furniture from Taloyuthu Timber Works owing to the failure of the original contractor,Sri.Kalimuthu Thalaivar to supply them at the rates agreed to by him may be made good early.

(iii) Para 7 (a) of the Audit Report for 47-48.

EDUCATION CESS--ADJUSTMENT-RATE

Information was not furnished as to whether the education cess paid to District Board,was worked out at 17 pies per rupee on the land revenue,and whether the adjustment is correct and complete with reference to orders of Government.

(iv) Paras 10(c) and 10(d) of the Audit Report 47-48.

COMPULSORY EDUCATION CENTRES DISCREPANCIES:

Final reply from the Head Master is awaited in regard to the write off of 54 copies of the Indian Table Reader for 1st Standard. The approval of the District Educational Officer to the plans and estimates for the construction of sheds was not yet obtained as required by G.O.No.506 Edn dated 2-4-45. Early action is called for.

(v) Para 13 of the Annual Report for 47-48.

EXPENDITURE ON CLERICAL STAFF -EXCESS PAYMENT:

The sum of Rs.184-2-0 being the excess payment of allowances for clerical work over and above what is admissible,as per para 5 of G.O.No. 924 Edn dated 2-5-46 is yet to be recovered from the Chairman of the mid day meal centres. Early recovery is called for.

(vi) Para 16 of the Audit Report for 47-48.

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

A balance of 51 empty gunny bags is yet to be accounted for by the Chairman,Midday meals centre,Ambasamudram.

(vii) Para 21(3) of the Audit Report for 47-48.

WEAVING SECTION --VOLLIYOOR SCHOOL--AUCHA BACK TOWEL-WHARP VII OF46-47

Credit for Rs.12-11-0 being the sale proceeds of Towels,was not pointed out . Credit may be pointed out early.

(Viii) Para 30 (c) of the Audit Report for 47-48.

VOUCHERS NOT PRODUCED:

The following vouchers which were given to the Police Department yet remained to be produced.

Vr. 46-A/8-47	1292--9--0
75/8 -47	172--2--0
76/8-47	1039--0--0

They may be obtained from the District Superintendent of Police early and produced.

(ix) Para 31 of the Audit Report 47-48 --

TOOLS AND PLANT REGISTERS DEFECTS:

The Tools and Plant Registers written up from the statements furnished by the Head Masters of the schools,may be compared with the balance of stock according to the tools and plant registers of the previous years and necessary action taken with regard to the discrepancies (Vide G:O.No.3972 Edn dated 28-12-1949).

(x) Para 32(b) of the Audit Report 47-48.

ACCOUNTS--COMPULSORY EDUCATION--IRREGULARITIES:

A separate account for 1947-48 may be worked out as per instructions contained in G.O.No.1175 Edn dated 14-6-46 and it may be verified from the statement so prepared whether the grant of Rs.62,533 drawn,was admissible on the basis of the actual expenditure incurred in compulsory areas.

(xi) Para 32(d) of the Audit Report for 47-48.

STOCK REGISTER OF VESSELS MIDDAY MEALS CENTRES --NOT PRODUCED.

A stock account of vessels and utensils purchased for the mid-day meal Centres was not furnished. Early action is called for to write out the stock account and to verify the stock.

(xii) Para 33 of the Audit Report for 47-48.

REGISTER OF ADVANCES--MIDDAY MEALS:

The adjustment of the advance of Rs.1651-0-10 paid for the Ambasamudram centre is awaited. Early action is called for.

6. COMPULSORY EDUCATION GRANT DRAWN FOR HOUSE RENT AUTHORITY WANTING:

In the following cases, the increase in house rent after the introduction of the Compulsory Education scheme was debited to Government grant. The authority for such debit may be pointed out.

Board Adi Dravida School Chintamani.	Rent of Rs.4/-p.m.only is paid for additional accommodation but Rs.168/- per year is claimed.	Rs. 120
B.H.B.S. Sankaran Koil (12 to Rs.35 =23 X 12) ..		276
B.M.B.S. Tankasi (Rs.15 to Rs.25/- = 10 X 12)		120
B.G.S. Kadayanallur (Rs. 10 to Rs.16/- = 6 X 12)		72
B.B.S. Marugal Kurichi (Rs. 4 to Rs.14/- = 10 X 12)		120
M.B.S. Kalankudieruppu ...		75
		783

7. COMPULSORY EDUCATION GRANT DRAWN FOR CONSTRUCTION OF SHEDS APPROVAL OF DISTRICT EDUCATIONAL OFFICER NOT OBTAINED:

A sum of Rs.37761 -3-0 was claimed as grant for construction of sheds for locating additional class in Elementary Schools and a sum of Rs.8,481 was sanctioned in G.O.Ms.No.2350 Edn dated 19-7-49. The approval of the District Educational Officer was not obtained for to the plants and estimate relating the construction of the sheds as required by G.O.No.506 Edn dated 2-4-45 as amended,in spite of the irregularity having been pointed out by Government in G.O.No.2797 Edn dated 9-11-48.

8. MARAVA SCHOOLS NEWLY OPENED MAINTENANCE GRANT--EXCESS SUBSIDY DRAWN (G.O.No.2299 Edn dated 15-7-49).

(a) Grant drawn for the third teacher -authority wanting.

In the annexure to G.O.Ms.No.853 Edn dated 12-4-48,it was ordered that 50 % of the expenditure incurred on the entertainment of two teachers per each of the Marawa Schools in the places mentioned in therein could be drawn as subsidy from Government. But 50 % of the expenditure incurred on account of a third teacher appointed from 13-10-48,in the school at Nelkattum level was also claimed as grant. The authority for this excess claim of Rs.123/- was not pointed out.

(b) 50 % grant drawn for attender -ARIYAKULAM MARAVA SCHOOL AUTHORITY WANTING.

A sum of Rs.82-8-0 was claimed as grant on account of the attender employed in Ariyakulam Marava School from 16-9-48. The authority for the claim of the grant was not pointed out.

(c) HOUSE RENT CLAIM OF GRANT FOR KURACHIPATTI MARAVA SCHOOL AUTHORITY WANTING:

A half grant of Rs.35-3-0 was drawn on account of the expenditure of

of Rs.70-6-0 paid as house rent in 48-49 for Kurachipatti Marava School Building. The authority for the claim was not pointed out.

(d) Excess and inadmissible claim on account of Provident Fund Contribution.

In respect of the teachers and other staff employed in the schools at Nelkattam Seval and Ariyakulam mentioned in paragraph (a) and (b)above, grant on account of Provident Fund contribution was drawn from Government at 7½ per cent of the total expenditure of Rs.2,027-4-0 . Deducting the expenditure on account of the third teacher and the attender in the Schools,the amount on which half grant was due was Rs.1616-4-0 only and the Provident Fund Contribution on their account at 6¼ per cent worked out to Rs.101 /-only. A grant of Rs.76 was drawn against Rs.50-8-0 only due. The excess of Rs.25-8-0 may be refunded to Government.

9. GRATUITY EXCESS PAYMENT:

One Sri.S.Subramania Vathiar,was paid on retirement a gratuity of Rs.52/- vide Vr.403 of December 1948. His date of birth was 5-8-1893; As his service after the age of 20 years can be taken into account for payment of gratuity, the period of the service prior to 5-8-1913 has to be ignored. But his service from 3-1-1912 the date of entertainment to 1-10-1920 when he was admitted to Provident Fund,was taken into account after deducting a period of 8 months and 17 days of leave without allowances and a gratuity of Rs.52/- was paid to him for 8 years of service at Rs.6-8-0 per year. A gratuity of Rs.39 only for a period of 6 years of service was payable to him. The excess payment of Rs.13/- would need to be recovered or made good.

10. LEAVE SALARY EXCESS PAYMENT:

Srimathi M.Muthulakshmi, Head Mistress, Board Girls' School Irachi was granted unearned leave on half pay on medical certificate from 17-5-1948 in L.Dis. 19233/48 . But she was paid leave salary on full pay for the period from 17-5-48 to 31-5-48 at Rs.32/-p.m. The excess payment of Rs.15-8-0 would need to be recovered.

11. GOVERNMENT GRANT DRAWN FOR THE PURCHASE OF CRAFT EQUIPMENTS IN BASIC SCHOOLS DETAILS WANTING:

A subsidy of Rs.1,144/- was sanctioned in Government Memo No.21829/49-2 B.2 Edn dated 22-3-1949 towards the supply of craft equipment to the Basic

Schools at Kuruvikulam and Koilpatti, as per the claim (of Rs.844/-for Koilpatti and Rs. 300/- for Kuravikulam) by the District Board in D.5. 3626/49 dated 14-3-49.

For the Basic School at Koilpatti, craft equipments to the value of Rs.627-2-0 only were purchased and supplied during ~~the~~ 1948-49, Vide Vrs. 741/1-49; 715/1-49, 186/3-49 ; 187/3-49 and 991/3-49. Details for the supply of equipments in 48-49 were not forthcoming for the balance of Rs.216-14-0.

Details for the articles supplied to the School at Kuruvikulam in 48-49 were not also forthcoming.

In the absence of necessary details, the grant of Rs.516-14-0 drawn in excess may be refunded to Government.

12. MONEY ORDER COMMISSION RECEIPTS WANTING.:

In cases detailed in item 8 of the Annual objection statement, money order commission receipts to the value of Rs.341-14-0 were not furnished. They would need to be produced early.

13. ACQUITTANCE WANTING:

In the cases detailed in item 39 of the Annual objection statement, acquittance for the disbursements of salaries amounting to Rs.639-8-0 were not made available. They may be produced early.

14. ESTABLISHMENT AUDIT REGISTERS DEFECTS:

The establishment audit registers was not properly maintained though the defects were already pointed out in the para 25 of the Audit report for 1948-49.

(i) The sanctioned scale of the establishment was not noted in the fly leaves of the audit registers.

(ii) The dates from which increment were granted to the incumbents were not noted in the register against the name of the individuals.

(iii) Orders sanctioning the strength and scale of the establishments were not noted in most of the pages in the register.

None of the entries in the registers were checked and attested by a responsible officer.

In respect of a large number of cases pointed out in the Annual objection statement, postings of salary, rent, etc, paid were not made in the

Establishment Audit Register.

15. VOUCHERS WANTING:

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

Vr. 167/8-48	Rs.103--5--0	Vr. 284/3-49	5--4--0
84/12-48	105--6--0	285/3-49	5--0--0
85/12-48	158--2--0	527/3-49	0-12--0
88/12-48	255--2--0	637/3-49	75--0--0
89/12-48	6--0--0	638/3-49	4--0--0
229/12-48	2--0--0	639/3-49	27--8--0
~~259/12-48~~		640/3-49	12-12-0
279/3-49	38--10-0	641/3-49	2--11--0
282/3-49	5--14-0		
283/3-49	8--6--0		
		Total.	815-12-0

16. ACCOUNTS COMPULSORY EDUCATION IRREGULARITIES:

Transactions relating to compulsory education were not booked in the accounts separately for 1948-49 though the omission was pointed out in paragraph 17 of the audit report for 1946-47 and paragraph 32 of the audit report for 1947-48.

A sum of Rs.1,32,740/- was drawn as Government grant against the expenditure of Rs.1,76,371/- stated as incurred by the District Board, on account of salaries and allowances of teachers, contingencies etc relating to schools where compulsory education was introduced. The actual expenditure incurred on the employment of the additional staff due to the introduction of compulsory Elementary Education was not worked out separately and in detail, it could not therefore be verified in audit whether the grant of Rs.1,32,740/- drawn was in order and was admissible.

17. REGISTER OF PROBATIONERS DEFECTS:

Entries in the register of probationers are made only in respect of teachers who had completed their probation or who had been confirmed. The register should be maintained for all teachers appointed on probation.

18. RESULT OF AUDIT:

The general result of audit may be considered fairly satisfactory.

19. RECEIPTS AND CHARGES:

The gross receipts and charges for the year were Rs.12,08,265-0-5 and 11,75,126-5-5 respectively.

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20. One hundred and fifty nine items of objections involving an amount of Rs.20,295-12-0 were pending settlement at the close of audit as detailed below:--

Year	Items	Amount.
1945-46	2	---
46-47	2	---
47-48	37	16,691-3-0
48-49	118	3604--9--0
	159	20,295-12-0

Sd. S.V.Sarma,
Assistant Examiner of Local Fund Accounts,
Southern Circle, ~~Tirunelveli~~ Tiruchirapalli

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 Board Fund Accounts, Tirunelveli with reply in triplicate duly approved by the District Board for submission to Government.

/TRUE COPY/

SUPERINTENDENT., 20/3/50
Office of the Examiner of Local Fund Accounts,
Mount Road, Madras.2.

20-3-50

Subsidiary Accounts. 9/6

Credits.	Actuals. Current. Total of each detailed head.	Current. Total of each section.	Progressive Total of each detailed head.	Budget Estimate
Subsidiary Accounts.				
B. Elementary Education Account.				
Receipts- Ordinary.				
Opening Balance.		-44548-11-0	-77 022- 9- 0	-77 020
(1) Education tax Current-			34041- 2- 0	33000
Arrears.				
(2) Fees and penalties under the Elementary Education Act.				
Prevocational subjects	16--2- 0		1838-15- 1	
(3) Income from investments etc.,				2000
(4) Endowments			258- 7- 0	230
(5) Contributions			1200- 0- 0	1200
(6) Other receipts.	0- 7- 0		645-10- 9	300
(7) Under section 3 of the Elementary education Act				
Current.			80730- 0- 0	80730
Arrears				
(8) Under proviso to section 3 of the Elementary Education Act.			1986- 0- 0) 163801- 0- 0)	163800
Subsidy of D-A-			60300- 0- 0	
(8) Contribution from the General Account.				
(a) For payment of temporary allowance of Rs.4/- Compulsory Education.			195000- 0- 0	195000
			40228- 0- 0)	
			- 1068- 6- 0)	118000
(b) For other purposes. For Marave Education.				
Arrear toll compensation grant.			18297- 0- 0	12500
(9) Investments realised.			29345-11- 0	293460
Basic training grant.			2 450- 0- 0	---
(10) Advances recovered	-21-1- 0		4932-11- 7	4000
Permanent advances			403- 1- 0	1000
Deduct refunds.				
Deduct-Amount transferred to capital.			-12467 1- 1- 0	-91840
Add-Amount relating to Endowments as shown under F. Endlowments accounts (For details Vide subsidiary Accounts)				
Grand total		-4-11- 0	-1081830- 3- 5	
Receipts Capital.				
1. Government grants.				77 630
2. Endowments and contributions			1000- 0- 0	
3. Loans- Tools and plant.			13-12- 0	
4- Contribution from General Account- Ordinary.				

5. Sale of buildings		750- 0- 0	
6. Investment realised.			
7. Add- Amount transferred from ordinary.		12407- 1- 0	91840
Total.			169470
Add-Amount relating to endowments as shown under F. Endowments account.			
Grand Total.		126434-13- 0	
Total ordinary and Capital	-4-11- 0	1208265- 0-5	1322850
Grand Total including opening Balence	-44551-6-0	1131242- 7-5	1245830

N. Jayaramachandran

Dt. Inspector of Local Fund Account.
Tinnevelly.

Debits.	Actuals. Total of each detailed head.	Total of each section.	Total of each detailed head.	Budget Estimate.
Expenditure ordinary.				
1. Staff.				
Salaries and allowance				
Dt. Board Education officer			2194- 3- 8	2700
War allowance.			35- 0- 0	
Contribution for pension and leave allowance D.A.			512-15- 6	
H.R.			25- 0- 0	
T.A. and Contingencies			139- 1- 0	
Masters D.A.			5614-12- 0	582500
			340805- 1- 0	340500
Clerks and servents gratuity.			15702-11- 0	15300
Education tax-collection charges.			240- 0- 0	~~5500~~ 500
Contribution to P.F.			22546- 0- 0	24000
Travelling allowance.			1533-14- 0	2100
Provocational subjects.			598- 6- 7	5500
Stipend of teachers sent for training.				
2. Contingencies and Equipment.				
Contingencies.				
House rent.			2709-14- 0	2500
Other items.			30563- 8- 6	28500
Equipment.				
Furniture and apparatus.			29-14- 0	2000
Library books and Maps.			294-15- 0	500 3000
Midday meals Maruva Edn.			6114- 3- 0	~~3000~~ 7500
Other items.				
Supply of books and slates.			1082- 9- 0	~~7500~~ 60 ~~60~~
3. Prizes and scholarships			1382-14- 0	31000
4. Repairs to buildings.				2000
5. Contribution to panchyats.				
6. Interest on and repayment of debt.				
7. Investment made.				
8. Advances recoveryable.			3903-10- 0	3000
Permanent advance			36- 0- 0	
Expenditure capital.				
1. Lands and Buildings.			4449- 9- 0	44400
2. Equiptment construction of sheds.			488-12- 0	42410
P. Subjects.				
1. Furniture and apparatus.			81458- 8- 0	31540
2. Library books and slate				300
3. Maruva school sheds.				3320
4. Furniture and apparutus schools.				3680
5. Other items.				43820
Total.			126434-13-0	169470
Add-amount relating to endowments asshown under F. endowments account.				
Grand Total-				

Total expenditure ordinary and capital.	11/5126- 5- 5	1247630
Total closing Balance.	—43883-140	1800
Grand total including closing balance.	1131242-7-5	1245830

N. Jayarama Chandran.
Dt. Inspector of Local Fund Account.
Tinnevelly.

C-1 9598/50.

Replies to the Audit Report of the Tirunelveli District Board Elementary Education Fund Accounts for the year 1948-49.

Para 3:- Expenditure in excess of Budget Allotment - Sanction Wanting.

The subject has been placed before the board ~~The District Board has placed the subject~~ in this month's meeting regarding the excess expenditure to be met from the Savings in other items. The Government will be addressed by this office to accord sanction for the expenditure incurred in excess over the revised budget allotment during the year 1948-49.

Para 5:- Pending objection of Previous year:
I Para 5 (v) of the Audit report for 1947-48 and Para 14 of the Audit report for 1946-47.

The Tools and plant registers for 1946-47 have been compared with those of the previous years and action is being taken for the discrepancies wherever necessary.

II - Supply of Furniture to High schools and Elementary schools Heavy loss.

Para 6 of the Audit Report for 1947-48.

A fresh agreement was entered into with Sri C.A.Nayagam, Kovilpatti 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. Hence there is no breach of agreement and no loss to this Board. The contract with the Timber works Talayuthu Ltd., is a separate contract for the supply of furniture to the District Board Elementary schools only and as such this contract has no connection with the contract work executed by Sri Kalimuthu - Thalaivar and C.A.Nayagam. The file may be perused and the objection may be waived.

III. Education Cess - Adjustment Rate.
(Para 7 (a) of the Audit Report for 1947-48.

The Education cess was worked out at 17 pies per rupee on the land revenue as per Government Memorandum No.66721/B-2/47-1-Edn., dated 14-10-47 from Fasli 1357 onwards, and the adjustments made were correct and complete with reference to the orders of the Government.

IV. Compulsory Education Centres discrepencies:
Para 10(c) of the Audit Report 1947-48.

The reply from the Headmaster has since been received and the - unserviceable books have been written off in District Board Resolution No.21 (E.C.96) dated 7-1-50 (vide L.Dis.23348/49).

V. Expenditure on clerical staff - Excess payment.
(Para 13 of the Annual Report for 1947-48.

The amount of Rs.194-2-0 was since sanctioned in District Board Resolution No.88 dated 29-7-49 from the Elementary Education funds and the same has been refunded to Provincial funds in Huzur Treasury chalan No.246 dated 19-8-49 as the same could not be recovered from the Chairman of the Midday Meal centre at this distance of time.

VI. Empty Gunny bags - Pending sale and Sale proceeds to Government Pending credit.
Para 16 of the Audit Report for 1947-48.

There were only 110 bags. 56 bags were sold at one time and the balance of 54 were sold in another time. There is no balance to the accounted for. This office file D.Dis.23497/47 may be seen.

VII. Weaving Section - Valliyoor school - Aucha Back towel Warp - VII of 1946-47.

Para 21 (3) of the Audit Report for 1947-48.

14½ yards of Auchaback towels were received in this office on 9-5-49 for Rs.12-11-0. The credit for the same may be seen during local audit. (23924/49-D.Dis).

VIII. Vouchers - Not produced:
Para 30(c) of the Audit Report for 1947-48.

The case is still pending in the District Magistrate's Court, Tirunelveli and the vouchers will be produced on receipt as soon as the case is over.

IX. Tools and Plant Registers - Defects.
Para 31 of the Audit Report for 1947-48.

Tools and Plant registers for 1947-48 have since been compared with those of the previous years and action taken for the discrepancies wherever necessary.

X. Accounts - Compulsory Education - Irregularities.
Para 32(b) of the Audit Report for 1947-48.

It is not possible to maintain separate, accounts for 1947-48 at this distance of time. A separate account for compulsory Education has since been opened for 1949-50 as per instructions issued in G.O.No.1175 dated 14-6-46.

XI. Stock Register of Vessels Midday Meals Centres - Not produced.
Para 32(d) of the Audit Report for 1947-48.

Vessels were hired at the time of use and the hiring charges were entered in the Midday Meal account register of various centres. They may be seen during local audit.

XII. Register of Advances - Midday Meals:
Para 33 of the Audit Report for 1947-48.

The amount has been adjusted already. The voucher for the same will be produced during local audit.

Para 6: Compulsory Education Grant drawn for house rent - Authority wanting.

A sum of Rs.2301/- has been sanctioned as a grant for rent for school buildings in G.O.Ms.2350-Edn., dated 19-7-49. The above sum is included as rents for Srivaikuntam and Koilpatti Taluks Rs.138-0-0, Sankarankoil and Ambasamudram Taluks Rs.926-15-0, Tirunelveli and Tenkasi Taluks Rs.303-0-0, Tiruchendur and Nanguneri Taluks Rs.627-0-0 and Higher Elementary schools Rs.306-0-0 as detailed. In the statements enclosed along with this office letter G-1-16100/49 dated 28-5-49 addressed to the Director of Public Instruction, Madras. The audit department has already seen the statements. No other authority is required for the drawal of house rent except the above G.O., which reads this office letter G-1-16100/49 dated 28-5-49 containing full details of expenditure in the enclosed statement.

Para 7:- Compulsory Education Grant Drawn for construction of sheds - Approval of District Educational Officers - Not obtained.

Though a sum of Rs.37761-3-0 was claimed as grant for construction of sheds for locating additional accommodations, a sum of Rs.8481/- only was sanctioned which is less than ¼ of the amount applied for. Further it is not the custom to obtain the sanction of the Educational Authorities for the works. Hence the objection may kindly be waived. Now action is being taken to get the approval of the Educational Authorities then and there.

Para 8: Marava schools newly opened - Maintenance Grant - Excess subsidy drawn:
G.O.No.2299-Edn., dated 15-7-49.

(a) Grant drawn for the third teacher authority wanting:

Additional teacher to the Board Marava School, Nelkatumseval was appointed as per District Board Resolution No.108 dated 27-9-48 and as per recommendation of the District Educational Officer, Tirunelveli West N.Dis.410-C/48 dated 11-9-48. Hence the pay of the third teacher was included in the grant. - Vide D-2-22645/48).

(b) 50% Grant drawn for Attender - Ariyakulam Marava school Authority wanting:

The Board has in its Resolution No.208 dated 31-8-48 sanctioned the appointment of an attender to Board Marava school Ariyakulam, Nanguneri Taluk. As per G.O.No.Ms.626-Edn., dated 24-4-45 the staff employed in the Board Marava school, Ariakulam is eligible for 50% grant in the case of other Marava schools. (R.Dis.11529/45).

(c) House rent claim of grant for Koovachipatti Marava school Authority wanting:

The half grant of Rs.35-3-0 was drawn as House rent in 1948-49 for Board Marava school, Koovachipatti as per G.O.No.853-Edn., dated 12-4-48.

(d) Excess and inadmissible claim on account of Provident fund contribution.

The additional teacher at Nelkattumseval and the Attender at Ariyakulam were appointed only with the recommendations of the District Educational Officers concerned. Hence the pay of the teacher and the Attender was included in the grant.

Para 9: Gratuity Excess Payment:

Action is being taken in the matter to recover the amount of Rs.13/-

Para 10: Leave salary - Excess payment:

The excess salary drawn by Srimathi M.Muthulakshimi, Headmistress, Board Girls school, Irachi (Koilpatti Taluk) was remitted in chalan No. 1316 dated 19-4-50. The same may be seen during local audit.

Para 11: Government grant drawn for the purchase of craft equipment in Basic schools - Details wanting:

Details of expenditure for Rs.300/- for Kuruvikulam and Rs.844/- for Koilpatti may be seen during local audit.

Para 12: Money order commission - Receipts wanting:

Money order commission receipts to the value of Rs.341-14-0 may be seen during local audit.

Para 13: Acquittance Wanting:

The acquittances amounting to Rs.639-8-0 may be seen during local audit.

Para 14: Establishment Audit Register defects:

The defects pointed out have since been rectified and now the establishment audit registers are maintained in proper manner. The same may be seen during local audit.

Para 15: Vouchers Wanting:

The required vouchers will be produced during local audit.

Para 16: Accounts - Compulsory Education - Irregularities:

Separate accounts under compulsory Elementary Education has since been maintained for 1949-50 as per the instructions

Para 17: Registers of Probationers defects:

Now the register of probationers have since been maintained for all the teachers as per instructions.

Result of Audit.

Para 18: Noted.

Para 19: Receipts and charges: Noted.

Para 20: Settlement of Pending items:

Action is since being taken to reduce the number of pending items to the minimum extent.

For President
Tirunelveli District Board.

Tsc/19.6.

Proceedings of the District Board, Tirunelveli Dated 28--6--50.
Resolution No.30.

Read the Audit Report of the Elementary Education fund account of the Tirunelveli District Board for the year 1948-49 and the draft repli furnished for the same.

(G-1-9598/50).

DISTRICT INSPECTOR OF LOCAL FUND ACCOUNTS
6 JUL 1950
TIRUNELVELI

APPROVED.

Tsc/30.6.

For President.

(True extract).

D.S. AUTHIMOOLAM,
President.

L.F.No. 4438/1748/50.

Office of the Examiner of Local Fund Accounts, Madras.

Audit report- Tirunelveli District Board- Elementary Education funds- 1948-49.

Forwarded to the Secretary to Government, Education Department, with copies of the President's replies and the resolution of the District Board.

ASSISTANT SECRETARY
18 AUG 1950
24261
EDUCATION DEPARTMENT

Assistant Examiner of Local Fund Accts

T.M

Edn CCJ

From

The Asst. Secy. to Govt.
Edn. deptt.

To

The Examiner of L. F. Accts.

Issued.
1/
22.8.50.
S
28/8

(P. C. to go)

Sub:- Audit report - Elc. Edn. fund accounts -
~~Dt Bd,~~ 1948-49 - Dt. Bd. Tirunelveli.

Ref:- your endt. No. L.F- 4439 dated 17.8.50.

Please refer me to the No. and date of the G.O., in which the audit report for 1947-48 was recorded.

3
26.8.

POSTCOPY OF TELEPHONIC MESSAGE
DATED 29-8-1950.

From
The Examiner of Local Fund
Accounts, Mount Road,
Madras-2.

To
The Assistant Secretary to
Government, Education Department,
Madras.

*** *** *** *** *** *** *** ***

L.F.No.4948 Dt. 31/8/50

Sir,

Sub:- Audit Repprt - Elementary Education Fund Accounts
1948-49 - District Board, Tirunelveli.

Ref:- Telephonic Message dated 26-8-1950

ASSISTANT SECRETARY
20777
1 SEP 1950
EDUCATION DEPARTMENT

The Audit Report on the Elementary Education Fund Accounts, of the Tirunelveli District Board for 1947-48 was recorded in G.O.No. 3972 Education, and Public Health, dated 28-12-1949.

P.V.S.MANIAM,
DEPUTY EXAMINER OF LOCAL FUND ACCOUNTS.

/True copy/

K. Gopalan 30.8.50
Superintendent.

ksg.30/8.

25

(7)

Edn(E)

Sub:- Audit report - 1948-49 - Elr. Edn. fund accounts - Dt. Bd, Tirunelveli - Recorded

Read:- From the Examiner of L.F. Accts No. 4439 dated 17.8.50.

Order No. NO. 2570. Edn. dated 12.9.50.

Recorded.

2. Paras 5(iv) 7 and 8 of the report of the D.P.I. are regarded to offer his remarks on the audit objections with particular reference to the point whether any amount is recoverable from the Dt. Bd.

11/9.

1950

To

The President,
Dt. Bd,
Tirunelveli

The D.P.I
(with the copy of the Audit report, Replies and remarks of Examiner at (E))
The Examiner of L.F Accts.

8/9.9.50

9/9

POSTCOPY OR TELEPHONIC MESSAGE

DATED 23-8-1950.

24

From

The Examiner of Local Fund Accounts, Mount Road, Madras-2.

To

The Assistant Secretary to Government, Education Department, Madras.

Sir,

Sub:- Audit Report - Elementary Education Fund Accounts 1948-49 - District Board, Tirunelveli.

Ref :- Telephonic Message dated 23-8-1950

The Audit Report on the Elementary Education Fund Accounts of the Tirunelveli District Board for 1948-49 was received in O.C.M. 2252 Education and Public Health, dated 28-12-1949.

I.V.S.JANAKI,

DEPUTY EXAMINER OF LOCAL FUND ACCOUNTS.

/True copy/

K. Sethuraman
30.8.50
Superintendent.

Education Department.

From

The Director of Public Instruction,
Madras

To

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

R.C.No. 2006-B1/50 dated 26th October, 1950.

Sir,

AUDIT REPORT--1948-49--Elementary Education Fund Account--
District Board, Tirunelveli.
Reference:-G.O.Ms.No.2570-Edn., dated 12..9..1950.

With reference to para 5(iv) and 7 of audit report regarding compulsory Elementary Education grant drawn towards the construction of sheds without obtaining the approval of the educational authorities, I have to state that as the President has undertaken to get the approval of the District Educational Officer before putting up sheds in future, the objection so raised by the audit need not be persued.

Since the final adjustment of account for the year 1948-49 was made in G.O.No.2350-Education dated 19.7.1949, no further amount appears to be due by the Board.

(P.T.O.)

3. Remarks on para 8 of audit report will be submitted shortly soon after the receipt of particulars called for from the President, District Board, Tirunelveli.

Yours faithfully,

27.10.50

For Director of Public Instruction.

ks.26.x.

Edn (C)

Please see the letter from the D.P.I above. No action seems called for. The further report, promised at 3 above may be awaited till 30.11.50.

2.11.50 — 8/11/50

5/11/50

Edn. Deptt.,

(C)

C No. 33455/50

Audit Report – 1948-49 – Elementary education Fund Account – District Board, Tirunelveli

11.12 pp 1-2 cf.

Ref :– From the D.P.I. R.C.No. 2006-B1/50 Dated 26/10/50.

Memo No. 33455-C/1 Edn dated 9/12/50.

The Director of Public Instruction is requested to expedite his report with reference to para 3 of his letter cited above.

To,

The D.P.I.

8/12/50

9/12/50

EDUCATION DEPARTMENT.

From

The Director of Public Instruction,

M a d r a s.

To

The Secretary to Government,
Education Department,
Fort St. George, M a d r a s.

-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-

R.O.C. No.2006-B.1/50 Dated 16th December, 1950.

Sir,

Sub: Elementary Education - District Board, Tirunelveli - Audit Report 1948-49.

Ref: (i) G.O. No. 2570-Education dated 12-9-1950.
(ii) This office letter No.2006-B.1/50 dated 26-10-1950.

@@@

ASSISTANT SECRETARY
19 DEC 1950
40774
EDUCATION DEPARTMENT

Para 8 of the Audit Report:

(a) Government have sanctioned the appointment of only two teachers in G.O. No. 853-Education dated 12-4-1948 to the Board Marava School, Nelkattam-sehval. Hence, the excess amount for the third teacher drawn, is to be refunded.

(b) Grant for the attender for the Ariyakulam Marava School. Government have not sanctioned the appointment of Attenders for the school, to be opened with reference to G.O. No.853 Edn., dated 12-4-1948. The President, District Board has stated, that he employed the attenders based on the orders issued in G.O. No. 626 Education dated 24-4-1945. This has no bearing and the expenditure is un-authorised. The amount drawn for the attender is, therefore, to be refunded.

(c) An amount of Rs.67/- only was recommended for the Nelkatumseval School in the year 1948-49 under house-rent with reference to G.O. No.853 Education dated 12-4-1948 in this Office R.o.c. No.1294-B.1/48 dated 25-5-49 and this was sanctioned in G.O. No.2299 Education dated 15-7-1949. Though the President claimed Rs.70-6-0 for the Board Marava School, Koovachipatti, this was not sanctioned. No amount, is therefore, to be refunded.

p.t.o.

(d) Government have sanctioned the Provident Fund Bonus at 7½% of the salary, vide annexure to G.O. No. 448 Education dated 6-3-1948 in the case of the Board Maravá School, Kalewai. Based on this, Provident Fund Bonus was calculated at 7½% and the salary. If the amount to be allowed is only 6¼% the excess is to be refunded. ~~Xxxx~~ Necessary orders may kindly be issued authorizing the payment of 6¼% only for Provident Fund Bonus.

Yours faithfully,

for Director of Public Instruction.

Copy to B.1 Section.

k.v.s./18-12.

(Eden. Deptt.)

Memo. no. 33455 C/50-2 Edn., dated 30/1/51

Sub:— Elementary Education — Dt. Bd., Tirunelveli — Audit Report 1948-49.

Ref:— From the D.P.I. ~~Xxx~~. No. 2006-B1/50 d 26/12/50.
From the D.P.I. ~~Xxx~~. No. 2006-B.1/50 D 16/12/50

Referred to the Exr. of L.F.A. for remarks.

To,
The Exr. of L.F.A.
[with a copy of the letters ref. pp 1-2 and 5-6 cf.]

34

L.F.No. 12466 Office of the Examiner of Local Fund Accounts, Madras.

24/3/51

ASSISTANT SECRETARY 27 MAR 1951 1645 EDUCATION DEPARTMENT

Subject:- Elementary Education Fund- District Board Tirunelveli audit report for 1948-49.

Reference:- Government memorandum No. 33455 C 50 - 2 dated 30.1.1951.

The recommendation of the Director of Public Instruction is endorsed.

Assistant Examiner of Local Fund Accts

To the Secretary to Government
Education department , Madras.

24/3/51

(Edn. Deptt.)

Memo. No. 33455 C/50-(2) Edn., Dated 20/4/51

Sub:— Elementary Education — District Board, Tirunelveli — Audit Report 1948-49.

Read — G.O. No. 2570 Edn., dated 12/9/50.
From the D.P.I. No. 2006-B1/50 dated 16/12/50
From the Examiner of Local Fund Accounts No. 12466 dated 24/3/1951.

A copy of the Director's letter cited is communicated to the President, District Board, Tirunelveli. He is requested to refund the excess amount drawn by the Dt. Bd. and send a report to that effect before 15/5/1951.

2. ~~Orders to the authorisation of the~~

P.T.

2 XL

38

payment of 6¼% for Provident fund Bonus will issue separately. The Govt. direct that Provident Fund Bonus be paid at 6¼% only (To,

Cwz 18/4/51

19

By 19/4

PBM 24/4

The P.D.B. Tirunelveli
(with a copy of page 5 of.)
[(d) on p6 need not be communicated]

The D.P.I.

The Examiner of Local Fund Accounts.

G.1.9598/50.
Enc. One Cheque and Chalan.

Tirunelveli District Board Office,
Dated the 13th May 1951.

From

Sri. E. S. Authimoolam,
President, District Board,
TIRUNELVELI.

To

The Treasury Officer,
Huzur Treasury,
TIRUNELVELI.

ASSISTANT SECRETARIAT
21 MAY 1951
EDUCATION DEPARTMENT

Sub:- AUDIT REPORT- Elementary Education Fund 1948-49-
Tirunelveli District Board- Excess Grant- Refunded.

Ref:- G.O. No.3345 S.c/50-2 Education dated 20-4-51.

The Government in their above memo have ordered to refund the sum of Rs.148-5-0 being the excess grant drawn for Marava Education During 1948-49 as per para 8(a) and (d) of the above audit report. In the above circumstances I enclose herewith a cheque for the above amount drawn in your favour at the Imperial Bank of India, Tirunelveli for refunding the same to Government. The Head of account to which the amount should be credited is as follows:- "37- Education-Primary-Grants to Local Bodies for primary Education- 1. A. Local Bodies. 1.A.1. Ordinary areas- (1) Excluding P.W.R.4. Teaching- Voted." A chalan in duplicate for the remittance of the same to the Provincial funds is also enclosed herewith.

I request you to forward a certificate of crediting so as to enable this office for submitting the same to Government.

For President.

Copy submitted to the Secretary to Government, Education Department, Madras, for favour of information.
R.V.15/5.

2

'Edn. Deptt.')

(c)

'x' on page 1 ante may be awaited till 1-7-51

23/5/51

25/5/51.

ORM 26/5/51

3

G.1. 9598/50.

Tirunelveli District Board Office,
Dated the 26th May 1951.

From

Sri D.S. Authinoorthi,
President, District Board,
TIRUNELVELI.

To

The Secretary to Government of Madras,
Education Department,
MADRAS.

ASSISTANT SECRETARY EDUCATION DEPARTMENT 29 MAY 1951 20024

Sir,

Sub:- ELEMENTARY EDUCATION FUND- Audit Report Tirunelveli District Board 48-49- Marava Education- Overdrawal of grant refunded.

Dated 20-4-51.

Ref:- G.O.No. 33455 C/50-2 Education/and this office Letter Dated 13-5-51.

In continuation of this office above letter I have to inform that the excess grant drawn during 48-49 towards Marava Education Viz. Rs.148-5-0 has been refunded to Government in Huzur Treasury chalan No.284 Dated 18-5-51.

FOR PRESIDENT. 26/5

R.V. 26/5.

4

Edn. Deptt.,

(C)

Please see the report from the P.D.B., Tirunelveli on page 3 ante. No further action is called for. May be filed with (M).

30/9/51

1/6/51