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Education

(1950) Department.

No. SERIES.

G.O. NO. 3107 Edw

Dated

21 — 11 — 50.

118

[Despatch Abstract.]

Audit report — D.F. Rd. Tangor — Sh. Edw. J. J. J.

1942 — 49 — Recorded.

Back Papers.

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

Further Papers.

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

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

Name of Auditor : Sri N. Narayana Ayyar,
District Inspector.

Time taken for audit : From 24-10-49 to 14-2-50.

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

2. The receipts and charges of the fund during the year are shown in the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance in the cash book, viz., Rs. 1,41,840/9/10 agrees with the balance in the account for March 1949. The sum total of the closing balances according to the cash books relating to the General and Elementary Education funds, is in agreement with the balance in the Treasury pass book, after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

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

4. PENDING OBJECTION OF PREVIOUS YEAR.

(a) Paragraph 8(iv) of Audit Report for 1946-47.
3(1) 1947-48.

MIDDELY HEALS COMMITTEE ACCOUNTS:- The result of legal action stated to have been taken against the Presidents of the Middeley Heal Committees of Sembanarkoil and Thiruvananthi is awaited.

(b) Paragraph 6 of Audit Report for 1947-48.

FIXATION OF PAY - IRREGULARITIES:- The recovery of the excess payment made on account of irregular fixation of pay of officers was pointed out only in certain cases. Recovery for the other cases was not pointed out till the close of audit.

(c) Paragraph 17 of Audit Report for 1947-48.

SERVICE REGISTERS NOT PRODUCED:- Many service books remained to be produced. Steps would need to be taken to produce them early.

(d) Paragraph 18 of Audit Report for 1947-48.

ACQUITTANCES NOT SHOWN:- Acquittances for two items remained to be shown.

5. EDUCATION CESS - EXCESS CONTRIBUTION DRAWN FROM GOVERNMENT:

Education cess was levied at the rate of 6 pies in the rupee of land revenue upto the end of Fasli 1356 i.e. upto 30-6-47 and it was increased to 10 pies in the rupee from Fasli 1357 i.e. from 1-7-47. Education cess for Fasli 1357 would appear to have been credited at 6 pies in the rupee in 47-48. Based upon the actuals realised in the year 1947-48 a sum of Rs.2,05,844/4/0 was credited in 48-49 towards the contribution under section 37 of the Elementary Education Act.

In the year 1948-49 a sum of Rs.2,17,670/- was credited towards arrears of Education cess for Fasli 1357. Presumably it represented the difference due on account of the increase by 4 pies in the rupee. During the year 1948-49 a sum of Rs.4,35,697/- was credited towards Education cess besides the arrears due for Fasli 1357 referred to above. Based upon the actual amount credited in 48-49 a sum of Rs.2,45,087/10/0 was claimed as equivalent Government contribution and this amount was sanctioned in G.O.No.3801 Education, dated 12-12-49 and credited to the Elementary Education Funds on 22-12-49. Thus a sum of Rs.4,50,931/14/0 was drawn as contribution for the years 1947-48 and 48-49. But the contribution actually due for the years 47-48 and 48-49 was only Rs.4,00,974/5/0. Thus there was an excess drawal of grant to the extent of Rs.62,137/8/0 as detailed below, which would need to be refunded to Government.

Arrears due to the period prior to the abolition of Taluk Boards credited in the year 1947-48.

Rs.	8	10	0
P.	8	10	0

Education cess due from 1-4-47 to 30-6-47 at 6 pies in the rupee and credited in 1947-48.

83,520

-do- 1-7-47 to 31-3-48 at 10 pies

-do- 1-4-48 to 31-3-49

Rs.2,48,550
Rs.6,53,567

902,117 0 0

Credited in 1947-48 and 48-49.

985,645 10 0

Contribution due from Government.

For the arrears prior to the abolition of the Taluk Board equal amount.

8 10 0

re 1-4-47 to 30-6-47 at 3 1/2 pies in the rupee.

82,200 0 0

re 1-7-47 to 30-9-48.

3,38,293 14 0

3,90,502 8 0

LESS: proportionate amount of refund of Rs.2,733/- being the excess Education cess collected in 48-47 and refunded in 1947-48.

1,708 2 0

3,88,794 6 10

Contribution sanctioned by Government:

For 47-48 G.O.No.775 Edn., 4/9-12-48.

2,07,543 12 0

LESS: refunded in G.O.No.775 Edn., dated 18-3-49 as per the audited grant statement for the year 1947-48.

1,699 8 0

2,05,844 4 0

For 48-49 - G.O.No.3801 Edn., 4/12-12-49.

2,45,087 10 0

4,50,931 14 0

Excess refundable to Government.

62,137 8 0

6. EXCESS OR INADMISSIBLE PAYMENTS:- Instances were noticed where teachers were paid leave salary and increments in excess of those sanctioned. These have been detailed in the Annual Objection.

7. HIGHER SANCTION NOT POINTED OUT:- Recognition of the District Education Officer.

several cases the for the schools

schools newly opened, sanction of the Board for the creation of additional posts and sanction of the Director of Public Instruction for the investigation and payment of arrears claims which were more than one year old were not pointed out. They have been detailed in the Annual Objection Statement for 1948-49.

8. TENDERS NOT INVITED - INTRODUCTION OF WEAVING AND SPINNING IN TIRUKADAYUR SCHOOL, MAYAVARAM TALUK:- A sum of Rs.1,497/10/0 was paid on Vr.46/3-49 towards the cost of looms and their accessories supplied by St.Xavier's Industrial School, Tanjore. Quotations were called from (1) Dt. Board Industrial School, Tanjore; (2) St.Xavier's Industrial School, Tanjore and (3) Roman Catholic Industrial School, Tanjore. The rates offered by Roman Catholic Industrial School were the lowest. Orders were placed with the St.Xavier's School on the ground that the articles promised to be supplied were according to specifications mentioned. This was approved in D.B.R. No.23, dated 5-10-48. Wid publicity was not given by advertisement in atleast one news-paper circulating in the District and in the province as required by rule 203.A of the Madras Local Board Manual as amended. The condonation of Government would need to be obtained for the non-invitation of tenders.

9. ACQUITTANCES NOT SHOWN:- Acquittances for the salaries and allowances paid to the teachers were not produced in many cases. They have been detailed in the Annual Objection Statement for 1948-49.

10. VOUCHERS NOT PRODUCED:- Eight vouchers involving a sum of Rs.549/9/6 as shown below were not produced for audit.

Vr.No.	Amount.			
	Rs.	A.	P.	
94 of June 1948.	164	8	0	(Sub Vr. of consolidated Vr.(3) Adithapuram).
321 of June "	93	0	0	
209 of December 1948.	24	0	0	(Sub Vr. of consolidate Vr.(38) Mukkulamsathanur in respect of supplement bill for Ja.48 to Sep.
17 of -do-	9	0	0	
	40	8	0	(53) Ar. coll.
	26	6	6	(55) Narungu

11. PREVOCATIONAL SUBJECTS:- A list of finished articles made in the Elementary Schools was not called for and their disposal watch in the Dt. Board Office. No check appears to have been made over the articles manufactured in the schools with reference to the materials purchased.

12. ENDOWMENTS - KORAN PANDIT ENDOWMENT:- Out of an arrear demand of Rs.401/0/8 for Fasli 1357, a sum of Rs.339/10/0 was realised in 48-49. Only a sum of Rs.150/- was taken credit to Elementary Education Fund Rs.189/10/0 received in May 1948 was taken to General Fund Endowment accounts. This would need to be transferred to the credit of Elementary Education Funds.

13. CONTRIBUTION FROM CHATRAM FUNDS:- Contribution on account of interchangeable staff of the two Elementary Schools - Raja Free Maharatta School, Tanjore and Chatram Girls' School, Nidamangalan for 1947-48 - Rs.9,721/4/0.

It would appear that the amount was credited to General funds in 1948-49 along with the contribution for other Ministerial Establishments. It would need transfer to Elementary Education Funds. Details as to how the amount was arrived at would need to be furnished. Similarly, details would need to be furnished for the arrears noted below.

1945-46 - Rs.46/3/0 - credited in April 1949.

1946-47 - Rs.3696/8/0 - , in January 1949.

The amount due for 1948-49 for 10 months from March 1948 to December 1948 paid in January 1949 was shown as Rs.9,835/9/0 in the Chatram Superintendent's letter R.e.No.B.3 A.ch.49, dated

as credited to Elementary Education Fund

as to why no contrib

ited was not al

Register of Tools and Plants maintained in the District Board Office shows the following defects.

(i) The returns of the Tools and Plants sent by some of the schools included articles like books, maps, slate, ink-stands, etc. which do not come under the category of Tools and Plants and they would need to be entered in a separate register.

(ii) The no. of articles under various categories as furnished in the returns did not agree with those noted in the register maintained in the Dt. Board Office. Over writings and unattested alterations were noticed in the register maintained in the Office. It would appear that such discrepancies existed for a long time and no attempt was made to reconcile them.

(iii) Articles under certain categories as furnished by the Headmasters were in excess of those noted in the registers maintained in the Dt. Board Office. This would indicate that postings of purchases were not made then and there in the register.

(iv) Since the discrepancies are numerous it is for consideration whether a fresh register showing the actual state of affairs relating to each school may not be opened with reference to fresh returns obtained from Headmasters of the schools duly certified. In cases where missing articles were noticed action would need to be taken for the recovery of their cost or for their write off if the recovery is found not possible at this distant date.

(v) Instances of such discrepancies are detailed in the Annual Objection Statement for 1948-49.

15. PAYMENT TO A SCHOOL THAT DID NOT WORK.

1. Headmaster, Elementary

claims for periods

associated with

(11) Claim for the period when the school did not work.

(a) Pay of the teacher for October 48 to February 49 at Rs. 33/- p.m.	165	0	0
D.A. -do- -do- at Rs. 19/- p.m.	95	0	0
Fixed contingencies -do- at Rs. 8 p.m.	2	8	0
(b) House rent for October 48 to Feb., 49 at Rs. 41/- p.m. 4/p.m.	20	0	0
(c) Wages of the sweeper for October 48 to February 49 at Rs. 8/ p.m.	2	8	0
Total.	316	8	0

Changes were framed calling on him to explain as to how he was spending his pay bills and drawing his salary while not running the school and why he did not disburse the house rent and sweeper's wages to the rightful payee's as and when they were received by him and why he forged their signature and thumb impressions to show that they had been paid in time. He replied that he did so with their consent but this was not proved consequently he was dismissed from service in Collector and Special Officer's proceedings No. R.C.8008-49-B2, dated 30-8-48 from 7-11-49, the date on which he was suspended from service and the amount due viz., Rs. 316/8/0 was required to be adjusted from the Provident Fund amount standing to his credit. Further amount action taken to recover the same is awaited.

(b) AVOIDABLE EXPENDITURE:- The house rent and sweeper's wages for the period from October 1948 to February 1949 amounting to Rs. 22/8/0 already paid from District Board funds and misappropriated by the Headmaster had to be recovered and paid to the house owner and sweeper. As the school did not work during that period the payment of the rent and sweeper's wages made on the claim preferred by the Headmaster is an avoidable expenditure which would need to be recovered from the Headmaster in addition to the recovery of Rs. 316/8/0 referred to above.

16. GRANT WORKS - CONSTRUCTION OF SCHOOL BUILDINGS:-

(1) Tanjore Est - construction of buildings for additional accommodation to Board Boys' School, Sunbanar Koll - Estimate Rs. 8000/-.

A grant of Rs.3,721/- was sanctioned in G.O.No.Ma. 2251 Education, dated 12-7-49 for the above work and the same was drawn and credited on 3-9-49. The following defects were noticed in the above work.

(i) Sanction of the Director of Public Instruction to the estimate was not pointed out.

(ii) Vr.No.77/2-49 - cost of 10 tons of cement supplied departmentally - Rs.665/-.

(a) The cement account was not produced.

(b) The disposal of empty cement bags was not pointed out.

(iii) CONTRACT CERTIFICATE NO.2 245/3-49 for Rs.3141:

A sum of Rs.15/- was paid on Nominal Master Roll as wages for coolies engaged for clearing site and cutting trees. The disposal of the trees cut was not pointed out.

(iv) The completion report for the work was not furnished.

(v) Entry in the register of building was not pointed out.

(2) TANJORE WEST - CONSTRUCTING A SCHOOL BUILDING A T NAMBIVAYAL - ESTIMATE - RS.3300/-:- In G.O.No.3156 Education dated 10-12-48 a sum of Rs.1,650/- was sanctioned as half grant for the above work. The grant was drawn in March 1949. The following defects were noticed in the above work.

(i) A completion report explaining the deviation during execution was not furnished.

(ii) Vouchers in support of a sum of Rs.153/9/0 added to the total value of work, as cost of cement supplied departmentally were not furnished.

(iii) Entry in the register of buildings was not pointed out.

(3) CONSTRUCTING AN ADDITIONAL SHED TO THE BOARD BOYS' SCHOOL, PANAYAKOTTAI - ESTIMATE - RS.6,050/-:- In the G.O.

ated above a sum of Rs.3,025/- was sanctioned as half grant for work and the same was drawn in March 1949. The following defects were noticed in the execution of the work.

(i) A completion report was not furnished.

(ii) Vouchers in support of a sum of Rs.237/- added to the total value of work as cost of cement supplied departmentally were not furnished.

(iii) Entry in the register of buildings was not pointed out.

(4) CONSTRUCTION OF ADDITIONAL BUILDING TO THE BOARD BOYS' SCHOOL, MARIAMMAN KOIL - ESTIMATE - RS.5,800/- - REVISED ESTIMATE RS.6,700/-:- A sum of Rs.3,350/- was sanctioned as half grant for the above work and a sum of Rs.3,134/- was drawn as grant in March 1949. The following defects were noticed in the case of the above work.

(i) The completion report was not furnished.

(ii) Measurement Book No.88/44-45 was not produced.

(iii) The total value of work executed worked out for Rs.6,274/13/0 as detailed below. Against a half grant of Rs.3134/-

the above sum only a grant of Rs.3134.0.0 was actually drawn. The short drawal of Rs.3/6/0 would need to be made good to the Elementary Education Funds.

Value of work done by the contractor.	Rs.5,727	9	0
Cost of cement and iron materials supplied departmentally.	Rs.247	4	0

Petty supervision charges.	Rs.300	0	0
Total.	Rs.6,274	13	0

(iv) Vouchers in support of a sum of Rs.247/4/0 added to the value of work as cost of cement etc. supplied departmentally were not furnished.

(v) Entry in the register of buildings was not pointed out.

17. ERRORS IN CLASSIFICATION:- Numerous instances of errors in classification of receipts and charges were noticed. Even the grant received, viz., Rs.7,909/-, for construction of Elementary

Register as worked out showed the following discrepancies.

Month.

The differences were mainly due to amounts relating to other heads of account having been taken credit under other receipts instead of to the correct heads of account noted below:

(11) Undisbursed pay.

(11i) Receipts under endowments.

Necessary alterations were not made during the year under audit. The incorrect classification has been detailed in the Annual Objection statement for 1948-49.

to notice me of - (b) (4) - it, however, that

19. REGISTERS NOT PROPERLY MAINTAINED:- (x)(u)

(b) The total of the fly leaf and the amount noted in the column "sanctioned scale" were not agreed.

(iii)(a) CASH BOOK:- Separate sets of serial numbers were given to the paid vouchers for each month. It is suggested that one set of serial numbers may be given for the whole official year so that no confusion may arise.

(iv) Full details for the amounts received were not noted in certain cases. Only challan nos. and dates were noted. This accounted for the wrong classification referred to in paragraph 17 above.

21. RESULT OF AUDIT:- The result of audit may be considered satisfactory.

22. RECEIPTS AND CHARGES:- The gross receipts and charges of the year were Rs.19,15,507/15/3 and Rs.18,53,843/11/2, respectively.

23. OBJECTION PENDING SETTLEMENT:- 404 items of objections involving Rs.8,320/0/6 were pending settlement at the close of audit as detailed below.

Year.	No.	Amount.
		Ra. A. P.
1946-47	2	21 0 0
1947-48	205	2,131 12 0
1948-49	197	6,167 4 6
Total.	404	8,320 0 6

S. V. S. r. m. a.
ASST. EXAMINER OF LOCAL FUND ACCOUNTS.
Southern Circle: TIRUCHIRAPALLI.

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

Duplicate copy of the final statement of audit of the ELEMENTARY EDUCATION FUND accounts of

(TRUE COPY)

SUPERINTENDENT.
Office of the Examiner of Local Fund
Accounts: 35/2, Mount Road, MADRAS.2

M.B.22/3/50.

Statement of receipts and charges of the Elementary Education Fund Account of the Tanjore District Board for the year 1948-49.

Head of Account.	Actuals.	Total.	Final Budget.
RECEIPTS-ORDINARY.			
Opening Balance.	....	80,176-5-9.	80,176--0--0
1. Education Tax:-	 6,53,567--0--0		6,56,541--0--0
Gross collection.	....		
Deduct. Collection charges.	....		
Net.	...		
2. Fines and penalties under Elementary Education Act.			
3. Income from investments etc.,	31--8--0		18--0--0
4. School fees.	....		
5. Endowments (Koran Pandit Endowment).	150--0--0		400--0--0
6. Contributions (from Chatram Department for interchangeable staff in ch. Ele. Schools)	3,696--8--0		18,680--0--0
7. Other receipts.	14,311-15--4 } - 7,809-0-0 }		5,640--0--0
8. Government grants:-			
(i) Under section 37 of the Elementary Education Act..	2,05,844--4--0		2,05,844--0--0
(ii) Under proviso to section 37 of the Elementary Education Act.	2,52,824--0--0		2,52,820--0--0
For supply of meals-Mid day meals.			
Government grant (Arrear toll compensation)	2,75,085--0--0		3,31,500--0--0
9. Contribution from General Account	4,38,000--0--0		3,25,841--0--0
(i) Compulsory Education Grant...			
(ii) For other purposes.	....		
10. Investments realised.	....		
11. Advances Recovered.	68,974-15--5		5,000--0--0
12. Suspense Account.	--- 55--1--6		
Deduct Refunds.	--- 22--2--0		
Deduct. Amount transferred to Capital	--51,300--0--0		51,300--0--0
Total	 18,61,107-15--3 } - 7,809-0-0 }		17,50,984--0--0
Add amount relating to Endowments	....		
GRAND TOTAL	 18,61,107-15--3 } - 7,809-0-0 }		17,50,984--0--0

RECEIPTS-CAPITAL.

	B.F.	18,61,107-15--3	17,50,984--0--0
1. Sale of lands.	...		
2. Government grants.	...	7,809-0-0 3,100--0--0	33,510--0--0
2. Endowments and contributions.....			
3. Loans.	...		
4. Contributions from General Account -Ordinary....	...	51,300--0--0	51,300--0--0
5. Investments realised. ..	...		
6. Add Amounts transferred from Ordinary. ..	...		
Add Amount relating to Endowment.			
GRAND TOTAL ..	...	54,400--0--0 +	84,810--0--0
Total Ordinary and Capital...	...	19,15,507-15-3.	18,35,794--0--0
GRAND TOTAL INCLUDING OPENING K BALANCE. ...	...	19,95,684--5--0	19,15,970--0--0

EXPENDITURE-ORDINARY.

1. Staff--			
Salaries and allowances--	....		
(a) District Board Educational Officer.	...		
(i) Salaries.	....	1,694--2--0	
Dearness allowance.	....	375--0--0	2,970--0--0
House rent.	...	60--0--0	
(ii) Contribution for pension and leave salary	----	326--9--0	
(iii) Travelling allowance.....		250-10--0	380--0--0
(b) Masters - Salaries.	...	9,45,009-11--0	13,69,720--0--0
Dearness allowance.	...	5,55,533-13--0	1,48,000--0--0 (Comp.area)
(c) Clerks & servants.			
Salaries.	...	25,715-12--0	33,740-0-0
D.A. ..	...	14,362-12--0	
(d) Gratuity. ...	...	1,499--3--0	1,500--0--0
(e) Contribution to P.F.	...	65,301--5--0	31,000--0--0
(f) Travelling allowances	...	2,411-10--0	2,000--0--0
2. Contingencies & equipment.			
Contingencies.	....		
House rent.	....	65,147--3--0	54,520--0--0
Other items.	....	46,507--9--0	3,600--0--0
Midday Meals.	...	31,885--8--8	45,580--0--0
Furniture and Apparatus.	...	3,828--2--0	2,500--0--0
Library books and maps.	...	2,592--1--0	1,610--0--0
		17,62,500--14-8	17,01,090--0--0

Expenditure-Ordinary Contd.,

3. Prizes and Scholarships.	...	...	B.F. 17,62,500-14-8	17,01,090--0--0
4. Repairs to buildings.	...	45,216--9--6		1,100--0--0
5. Interest on and repayment of debt.		401--0--0		62,100--0--0
6. Investments made.	...			.....
7. Advances recoverable	...	5,560--3--0		5,000--0--0
Endowment	...			
TOTAL.	...	18,13,678-11-2		17,69,290--0--0

EXPENDITURE- CAPITAL.

1. Lands and buildings.	....	28,752--1--9	75,080--0--0
2. Equipment:--			
(1) Furniture and Apparatus.		11,315--7--3	6,000--0--0
(2) Library books and maps.	....	40--0--0	1,000--0--0
(3) Investments made	...		3,730--0--0
(4) Other items	...	57--7--0	56,870--0--0
(5) Construction of sheds	...	.....	4,000--0--0
Total	...	40,165--0--0	1,46,680--0--0

Add Amount relating to Endowment.,

Grand total, Ordinary & Capital...	18,53,843-11-2	19,15,970--0--0
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CLOSING BALANCE. 1,41,840--9-10.

GRAND TOTAL INCLUDING CLOSING BALANCE.		19,95,684--5--0	19,15,970--0--0
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N. N. Narayanan
District Inspector of L.F. Accounts
TANJORE.

Paragraph 2; Noted.

Paragraph 3:- Noted.

Paragraph 4 (a); Judgment is awaited on the Commission's enquiry in respect of Sembanarkoil Centre. The trial with regard to Thirubuvanam centre is posted to 15-9-50. The result of the action taken in both the cases will be intimated in due course.

(b) The recoveries pointed out in many cases have been effected and the credit for the same will be shown during local audit. The remaining items will be cleared very early.

(c) The service registers required will be produced during local audit.

(d) The acquittances required in two cases will be shown during local audit.

Paragraph 5; The excess contribution of Rs.62,137-2-0 drawn from Government for the years 1947-48 and 1948-49 has been refunded into treasury in chalan No. dated.

Paragraph 6; The excess payments in some cases have been recovered and the credits therefore pointed out in reply to those items in the A.O.S. for 1948-49. The recoveries in respect of the remaining items will be effected soon and the fact intimated.

Paragraph 7; The sanction of the authorities required in respect of certain schools and teachers in the A.O.S. for 1948-49 has been pointed out in the replies to those items.

Paragraph 8. Government have been addressed to condone the non-invitation of tenders in respect of the purchase of spinning and weaving articles and their orders are awaited.

Paragraph 9; The acquittances pointed out in the A.O.S. for 1948-49 have been traced and they will be produced for verification during local audit.

Paragraph 10; Duplicate copies of the missing paid bills have been got ready and they will be produced for verification at the time of local audit.

Paragraph 11; The Headmasters of the concerned schools have been instructed to have an account of the materials purchased for the vocational instruction and of the finished articles. The accounts will be checked in future. As the finished articles are not in large quantities and as the transmission of them to the District Board Office for sale in auction results in additional expenditure over the cost of the meagre articles, the Headmasters of the schools are being directed to dispose of them in public auction.

Paragraph 12; The balance of Rs.189-10-0 taken credit for in the General Fund Endowment Account has been transferred to Elementary Education Fund Account in General Fund C.B. Vr.No.1537 of March 1950 and the credit therefore will be shown during local audit.

Paragraph 13; The recovery of contribution due from the Chattram Department is being watched through the miscellaneous demand register. The Chattram Department has been addressed in the matter and the credit for adjustment made will be shown during local audit.

Paragraph 14; Up to date lists of tools and plant have been called for from the schools. New registers have been opened for the purpose. They will be maintained correctly and produced for verification during local audit.

P.T.O.

Paragraph 15: The amount of Rs. 316-8-0 has been recovered from the Provident Fund accumulations of the teacher and adjusted to the elementary education fund account in General Fund C.B. Voucher No. 911 dated of July 1950.

Paragraph 16: The Divisional Engineers (H) Tanjore and Nagapattinam have been addressed in the matter and their replies which are awaited will be communicated on their receipt.

Paragraph 17: Noted. The classifications have now been made correctly.

Paragraph 18: Necessary steps have been taken to minimise the advances pending. Some pending items have since been settled. The other pending items of the advances account will be settled and the same will be shown during Local Audit.

Paragraph 19 (1): The Establishment Audit Registers are now being maintained correctly and they will be shown for verification during local audit.

(ii) The Register of Bills have as a matter of fact to be maintained by all the clerks passing the bills to detect the pendency in regard to the bills received by them for payment. The entries in the postings register are being checked with the details recorded in the cash books of the paid vouchers. The existing system of checking the posted entries may continue.

(iii) (a) Cash Books: The monthly sets of serial numbers now adopted do not give any difficulty in practice. The one set of serial numbers for a whole year as suggested need not be adopted.

(b) Noted. Lists of uncashed cheques are shown in the cash books. As reconciliation statements are being recorded in the whole, no separate reconciliation is recorded in the Elementary Education Fund Cash Book.

(iv) Details for chalans:- The credits for which chalans were not received from the Sub-Treasuries have to be noted as such for want of details. The sub treasury officers have been addressed to furnish either the required chalans for at least the details for them. The omissions are being supplied on receipt of ~~such~~ details from the sub Treasury officers.

Paragraph 20:- The service registers will be produced for verification during local Audit.

Paragraph 21: Noted.

Paragraph 22: Noted.

Paragraph 23: Pending objections are receiving attention and the pendency will be reduced ~~in~~ early.

Tanjore
5.9.50

Sd. V. Nadimuthu Pillai
President. D. Bd.

S. Ramanam
for President. 21.9.50

209 D. Bd. Tanjore

21
EXTRACT FROM THE PROCEEDINGS OF THE DISTRICT BOARD, TANJORE.
Dated 26th September 1950.

131.

To approve the draft replies to the Audit Report on the Elementary Education Fund Accounts of the Tanjore District Board for the year 1948-49. (Appendix B).

Resolution: Approved.

Sd. V. Nadimuthu Pillai,
President.

/ True Extract /

PK.3.10
b 7/10

S. Ramanam
for President. *3/10*

L.F.No. 7158
6/11/50

Office of the Examiner of Local Fund
Accounts, Madras.

Subject:- Audit report- Elementary Education Funds-
1948-49 Tanjore District Board- Replies.



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

Paragraph 8. Orders were issued in Government memorandum
No. 26456-C/50-I Edn dated 7.9.1950.

Paragraph 15 (b) No reply has been furnished to this
paragraph.

Assistant Examiner of Local Fund Accts

25 13

Edn. Dept
Ley

Sub:- Audit report - D. B. T. T. - Edu. Edu. -
1948-49 - Recd. d.

Read:- From the Examiner of L. F. Acts
No. 7159 dated 6. 11. 50.

Order No. N.O. 3107 Edu. dated. 21-11-50.

Recd. d.

2. Para 8 of the report The attention of the
P. D. B. T. T. is invited to the orders already
passed in fact. Memo No. 26458-4/50-1 Edu.
dated 7.9.50.

Para 15 (4) of the report The P. D. B. T. T.
is requested to submit a report on the objection
raised.

17. 11. 50

20/11/50

p 2307

28
21. 11. 50

To
The President,
D. B. T. T.
T. T. T.
The D. P. B.

Check the copy of the report
Reply and further remarks
of Examiner at
The Examiner of L. F. Acts.
15. 11. 50

From
Sri V. Nadimuthu Pillai, M.P.
President, District Board,
Tanjore.

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

D.Dis.No.32984/50 dated 15-1-1951.

Sir,



Sub:- Audit Report - anjore District Board - Elementary
Education Fund accounts for 1948-49 - reply to
paragraph 15 (F)
Ref:- G.O.Ms.No.3107, Education dated 21.11.1950. (M)

** *

A sum of Rs. 22-8-0 being the balance of recovery ordered
in para 15 (b) of the report has since been recovered from the
provident fund accumulations of the teacher Sri T.S.Krishnasami
Rao and adjusted to the Elementary Education Fund Account in
General Fund Cash Book Voucher No. 1078/12-50.

P. S. Krishnasami
PRESIDENT.

Copy to the Director of Public Instruction, Madras.
Copy to the Examiner of Local Fund Accounts, Madras.
Copy to the District Inspector of Local Fund Accounts, Tanjore.
Copy to B6 and B1.

Edn. Deptt.)

May be filed with (M). (c)
21/1/51
28/1/51
24/1/51



THE GOVERNMENT OF INDIA
MINISTRY OF DEFENSE
NEW DELHI

11-1-1951



IN REPLY TO (1) OF THE MEMORANDUM DATED 11-1-1951
FROM THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF DEFENSE
NEW DELHI
TO THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF DEFENSE
NEW DELHI
11-1-1951

FOR THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF DEFENSE
NEW DELHI
11-1-1951