closed
3/
4/12
Sept

Scott. II-27—104,006—6-11-46.

Education (1950) Department.

Ms. SERIES.

G.O. NO. 3145 Edn

Dated 27 — 11 — 50.

30

31 Sheets

[Despatch Abstract.]

Audit report - 1948-49 - E.E. fund -

Dt. Ra. Rs. an. alt. apeuram - Ir dues passed.

AUDIT REPORT ON THE [illegible] DUCATION AND [illegible] FOR THE RAMNAD DISTRICT BOARD FOR THE YEAR 1948-49.

-:o:-

9230/50
1.4.50.

Name of auditor: Mr. K. S. Christian, M.A.
District Inspector of Local Fund Accounts.

Time taken for audit: From the 5th October 1949 to the 16th December 1949.

The office of the Special Officer was held by Sri C. Vivekananda-murthi, Collector, from 1-4-1948 to 14-9-1948, Sri K. Kurmayya, Collector from 15-9-1948 to 4-11-1948, Sri B. Rajaratnam, Treasury Dy. Collector in charge from 5-11-1948 to 17-11-1948, A.H. Southern Esq., Collector of the District from 18-11-1948 to 27-1-1949 and by Sri P.V.Subba Rao, Collector from 28-1-194 to 31-3-1949.

2. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the general and the elementary education funds during the year. The closing balance viz., Rs. 16,96,221-5-2 is in agreement with the consolidated closing balance of the various funds as shown in the abstract attached to the account for March 1949 (General Funds) as well as with the balance in the Treasury and Imperial bank pass books after allowing for outstanding cheques, unremitted revenue on hand, are errors in totalling in the Pass Book, amounts remitted to the Provincial funds and Panchayat Board wrongly given credit to the District Board and for several other discrepancies as furnished in a statement attached to the Audit Report of the General Funds.

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

Reply = pp 3 & 4 infra

4. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT - SANCTION AWAITED:

In its Res.No. 1357 dated 30-12-1949 the District Board sanctioned among other items of reappropriation of funds the following as items of reappropriation of funds also?

| HEAD OF ACCOUNT. | AMOUNT OF EXCESS. | BUDGET ALLOTMENT. | SERVICE FROM WHICH TRANSFER IS APPLIED FOR. |
|---|---|---|---|
| Interest and repayment of debt. | Rs.37,600 | nil. | Pay of asters. |
| Contribution to Panchayats. | Rs.130-14-0 | " | -do- |

Under Rule 3 of the xlc rules relating to re-appropriation of funds issued with G.O.No. 139 Education, dated 29-1-1942 the local authority may reappropriate funds from one subhead to another under the same main head. As the above transfers were from one main head to another the previous approval of the Director of Public Instruction should x should have been obtained as required by rule 2 of the above rules. The approval of the Director of Public Instruction may be obtained and communicated.

5. The further remarks and the objection statements detailed below were not returned with replies till the close of audit on 16-12-1949 in spite of the orders of Government in their Memorandum No. 3806/49-1-C1, Education, dated 26-1-1949 and repeated calls during the half-yearly and annual local audits for 1948-49.

| PARTICULARS OF Objection Statement and Further Remark. | No. and date of Issue. |
|---|---|
| F.R. on O.S. for 45-46/I | L.F. 1123 dated 19-1-1948 |
| " A.O.S. 45-46 | 1124 -do- |
| " O/S. 46-47/I | 1122 19-1-1948 |
| A.O.S. for 46-47. | 303 16-6-1949 |
| F.R. on A.O.S. 44-45 | 1210 14-3-49 " |
| F.R. on A.O.S. 45-46 | 1214 " |
| A.O.S. for 47-48. | 60 26-4-49 |

The objection statement for 1947-48/I issued x in L.F.No.122 dated 1-5-48 and the further remarks on objection statements for 1944/45/I, 45-46/I and 46-47/I issued in L.F.Nos. 1184 dated 10-3-49 1192 dated 11-3-49 and 1207 dated 12-3-49 respectively after the close of the annual audit for 1947-48 were returned with replies after considerable delays on 4-11-49 and even then with mere promises to show the necessary records, recoveries, sanction etc., at local audits. The local audit for the first half of 1948.49 was conducted from 21-6-1949 to 12-7-1949 and that for the second half from 5-10-49 to 16-12-49. Records, credits etc., were not shown or pointed out in spite of repeated calls. Out of 734 items pending settlement at the close of the annual audit for 1947-48, only 12 items were settled Effective and responsible action would need to be taken for returning all the pending objections statements and further remarks with complete replies and for the actual production of the records.

6. PENDING OBJECTIONS OF PREVIOUS YEARS' REPORTS:

Paragraph 5(b) of Audit Report for 1947-48.
(a)( " 19 -do- 1946-46)

SERVICE REGISTERS - NOT PRODUCED:



In respect of the cases referred to in items 17, 37, 78, 93, and 128 of the Annual objection statement for 1945-46, the service registers were not produced for verification as promised. They would need to be produced without any further delay.

(b) Paragraph 5(c) of Audit Report for 1947-48.
( " 15 " 1946-47)

ACQUITTANCES - MONEY ORDER COMMISSION RECEIPTS- WANTING:

No action was taken to call for the acquittances and produce them for audit.

(c) Paragraph 5(d) of Audit Report 1947-48.
( " 16 " 1946-47)

SUBSIDY FOR INTRODUCTION OF PREVOCATIONAL SUBJECTS - SHORT DRAWAL OF Rs.5/-

Orders of Government are awaited.

(d) Paragraph 5(e) of Audit Report 1947-48.
( " 17 " 1946-47)

MISAPPROPRIATION - PERIOD OF SUSPENSION - ORDERS.

According to Fundamental Rule 54 the revising authority should pass order as to how the period of suspension of the official at fault mf was to be treated ie., either as duty or as leave to which he is eligible. Specific orders to that effect would need to be obtained and shown.

(e) Paragraph 5 (j) of Audit Report for 1947-48.
( " 18(a) " 1946-47)

MISCELLANEOUS DEMAND REGISTER DEFECTS SCHOOL BUILDING AT TAMARAKKI RENT DUE:

The realisation of the balance of rent due in respect of the building at Tamaraddi viz., 1-12-0 is awaited.

(f) Paragraph 5(g) of Audit Report 1947-48.
( " 18(b) " 1946-47)

VACANT SITE AROUND GIRLS' SCHOOL AT PENUGARUMAI - LEASE AMOUNT:

The actual demand and the collections and the balance, if any were not posted and shown as promised.

(g) Paragraph 5(h) of Audit Report for 1947-48.
( " 18(c) " 1946-47)

SCHOOL BUILDING AT VETTIGUR:

The credit for the lease amount stated to have been realised was not pointed out.

Paragraph 5(j) of Audit Report 1947-48.
( " 18( f) " 1946-47)

Eleven school buildings rented out:
Posting of actuals demand and.
Collections and balance to be recovered, if any, in the miscellaneous demand register still remained to be made and shown for audit.

(i) Paragraph 5(k) of Audit Report 1947-48.
( " 20 " 1946-47)

BOARD BOYS SCHOOL - PARIPATHAM - RECOGNITION - WANTING:

Recognition of the school beyond 1-1-1948 by the District Educational Officer is awaited.

(j) Paragraph 5(l) of Audit Report 1947-48.
( " 21 " 1946-47)

SUBSIDY - COMPULSORY EDUCATION - EXPENDITURE ON MIDDAY MEALS

The excess subsidy of Rs 41/- was not refunded so far.

(k) Paragraph 5(m) of Audit Report 1947-48.
( " 21(c) " 1946-47)

EXPENDITURE ON MIDDAYMEALS - ACCOUNTS NOT PRODUCED:

The accounts and registers relating to the supply of midday meals to children were not produced as promised.

(l) Paragraph 5(n) of Audit Report 1947-48.
( " 22 " 1946-47)

TRANSFER OF TEACHERS DISTRIC EDUCATIONAL OFFICER'S APPROVAL WANTING:

A list of transfer made in consultation with the District Educational Officer and travelling allowances paid in respect of such transfers was not prepared and shown during local audit.

(m) Paragraph 5 (o) of Audit Report 1947-48.
( " 23 " 1946-47)

ESTABLISHMENT - PREVOCATIONAL INSTRUCTORS - CONFORMATION REPLACEMENT OF UNQUALIFIED TEACHERS BY QUALIFIED PERSONS:

Connected papers promised to be shown during local audit were not produced.

(n) Paragraph 5(p) of Audit Report 1947-48.
( " 24 " 1946-47)

IRREGULAR DRAWAL OF LEAVE SALARY:

RECOVERY OF Rs.13-4-0 would need to be expedited. Particulars regarding the payment of leave salary for March 1947 would also need to be furnished early.



(o) Paragraph 5(r) of Audit Report 1947-48.
( " 28 " 1946-47)

SERVICE REGISTERS - DEFECTS:

Action still remained to be taken to rectify the defects pointed out.

(p) Paragraph 5(s) of Audit Report 1947-48.
( " 29 " 1946-47)

MISCELLANEOUS SALES - PAPERS NOT PRODUCED:

Connected records and registers were not made avialable as promised.

(q) Paragraph 6 of Audit Report for 1947-48.
( " 8(a),(b) and (c) of Audit Report 1943-44).

TOOLS AND PLANT - DEFECTS IN ACCOUNTING:

No action has yet been taken to set right the defects pointed out in this paragraph. The omissions have to be supplied and the defects rectified and action taken for the recovery of the cost of any shortage. Early action is called for in the matter.

(r) Paragraph 8(a) of the Audit Report for 1947-48).

REVISION OF PAY AS ON 1-1-1947 IN CONNECTION WITH THE GENERAL REVISION OF SCALES OF PAY - DEFECTS:

The register of service books has not yet been opened. Early action should be taken to maintain one and produce the same for audit.

(s) Paragraph 8(b) of the Audit Report for 1947-48.

FIXATION OF PAY IN EXCESS OF THAT ADMISSIBLE UNDER THE ORDERS OF GOVERNMENT:

Only in respect of three taluqs the pay of the teachers have been correctly refixed as pointed out in audit and orders have been passed by the President regarding recovery of excess payments. In respect of the othr six taluqs viz., Sattur, Arupukottai, Ramnad Paramakudy Mudukulathur and Srivilliputtur, no action has yet been taken in spite of repeated instructions during local audit not to postpone action. Early action would need to be taken for refixation of pay and recovery of excess payments and for pointing out credits.

(t)

(t) Paragraph 9 of the Audit Report for 1947-48.

DEARNESS ALLOWANCE DRAWN IN FULL FOR A MONTH THOUGH PAY WAS DRAWN FOR A PART OF MONTH:

The result of scrutiny in each case of overdrawal of dearness allowance may be stated. A time limit would need to be fixed for the period of scrutiny and recoveries effected automatically after that date.

(u) Paragraph 10 of the Audit Report for 1947-48.

DIFFERENCE OF PAY PAID IN FULL EVEN FOR PERIODS SPENT ON LEAVE ON HALF PAY AND LOSS OF PAY Rs.31-0-0

In respect of item 1, the excess payment of Rs.3-8-0 was stated to have been ~~recovered~~ relovened. But credit for the same was not pointed out. In respect of items 2 and 3 the connected records were not made available in support of reply.

(v) Paragraph 11(a) of the Audit Report for 1947-48.

EXCESS PAYMENT OF LEAVE SALARY - INCREASED PAY DRAWN EVEN DURING LEAVE Rs.216-13-0.

No action has yet been taken to recover the excess payments The reasons for this inaction were not also explained. Immediate action is called for.

(w) Paragraph 11(b) of the Audit Report for 1947-48.

PAYMENT OF LEAVE SALARY FOR LEAVE ON PRIVATE AFFAIRS IN EXCESS OF THE MAXIMUM LIMIT OF SIX MONTHS Rs.226-0-0.

Recovery of excess payments pointed out is awaited.

(x) Paragraph 11(c) of the Audit Report for 1947-48.

PAYMENT OF LEAVE SALARY FOR PERIODS IN EXCESS OF THOSE EN AT CREDIT Rs.94/-

Recovery is still awaited.

(y) Paragraph 12(a) of the Audit Report for 1947-48.

PAYMENTS MADE FOR PERIODS ON LOSS OF PAY: Rs.36-14-0.

Recovery

Recovery promised may be expedited. XXXXXXXXX

(z) Paragraph 12(b)(ii) of the Audit Report for 1947-48.

OTHER KINDS OF IRREGULAR GRANT OF LEAVE:

The circumstances under which the leave on average pay for one month was sanctioned for a second time were not explained.



for in the paragraph.

(aa) Paragraph 12(c) of the Audit Report for 1947-48.

LEAVE PREPARATORY TO RETIREMENT: EXCESS LEAVE SALARY PAID. Rs.68-4-0.

Credit for the amount stated to have been recovered from the provident fund of the teacher was not pointed out.

(bb) Paragraph 12(d) on the Audit Report for 1947-48.

IRREGULAR GRANT OF LEAVE ON MEDICAL CERTIFICATE Rs.31-4-0.

Recovery of the excess payment of Rs.31-4-0 is still awaited.

(cc) Paragraph 13(1) and (6) of the Audit Report for 1947-48.

NEW SCHOOLS - ORUVANANDAL - MELAKKARISEI RECOGNITION WANTING:

Connected records in respect of the above schools were not produced for verification.

(dd) Paragraph 14 of the Audit Report for 1947-48.

GOVERNMENT SUBSIDY IN RESPECT OF COMPULSORY ELEMENTARY EDUCATION OVERDRAWAL:

In respect of items (a), (b) and (c) it was stated that a cheque for Rs.378/- was drawn for adjustment to provincial funds. The treasury chalan in support of the adjustment was not produced for verification in spite of repeated calls. In respect of overdrawals detailed in items (d) and (e) the exact amount to be refunded may be worked out with reference to vouchers and the same refunded to Government without any further delay.

(ee) Paragraph 15(a) of the Audit Report for 1947-48.

MISCELLANEOUS DEMAND REGISTER CERTAIN BUILDINGS RENTED IN 1946-47 NOT ENTERED IN 1947-48.

Connected records in support of the non-lease of items 2 and 6 were not produced. In respect of the ~~xxxxxx~~ buildings detailed in items 1, 3, 4 and 5 the realisation of rent due is awaited.

(ff) Paragraph 15(b) of the Audit Report for 1947-48.

RENTING OF DISTRICT BOARD BUILDINGS:

Records in support of the reply that the sites in question were leased subsequently were not produced.

(gg) Paragraph 15(c) of the Audit Report for 1947-48.

SHORT COLLECTION OF RENT FROM THE POLICE DEPARTMENT -

KOVILANGULAM SCHOOL BUILDING:

The realisation of Re.1-8-0 from the District Superintendent of Police, Ramnad is awaited.

(hh) Paragraph 16(a) and (b) of the A.R. for 1947-48.

INTEREST ON INVESTMENTS NOT REALISED IN FULL AND REFUND OF INCOME TAX NOT OBTAINED:

Credit for the interest realised may be pointed out. Early action is called for to address the income tax department for getting refund.

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

SHORT ADJUSTMENT OF BONUS TO TEACHERS:

Speedy action would need to be taken to ~~work~~ list out the short adjustments pointed out in the objection and adjust the same to the Provident Fund accounts of the teachers concerned.

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

ACQUITTANCES - WANTING:

Not even a single acquittance was produced during the recent local audit. Early action is called for in this regard.

(kk) Paragraph 19 of Audit Report for 1947-48.

LEAVE ACCOUNTS NOT WORKED OUT AND PRODUCED:

The concerned service registers were not produced for verification during local audit. They would need to be produced without further delay.

(ll) Paragraph 20 of Audit Report for 1947-48.

VOUCHERS NOT PRODUCED:

Early action would need to be taken to produce the vouchers. The reason ~~Recovery~~ for the inability to produce them till now would also need to be explained.

7. MISAPPROPORATION AND DELAY IN REMITTANCE:

(a) A sum of Rs.21-9-0 being the house rent for the school building at Kadaneri for the month of December 1947, January 1948, and February 1948 was misappropriated by the teacher Sri A. Pitchai to whom the ~~recovery~~ money was sent for disbursement by sending a forged acquittance of the house owner to the District Board Office. This fact was brought to the notice of the Special Officer, District



Board as early as 1-12-1948 by the house owner. But it was not reported to the Examiner of Local Fund Accounts as required by rule 25 of the rules relating to receipts and charges of District Boards issued with G.O.No. 279 L.A., dated 20-1-33 as amended. The amount defalcated viz., Rs.21-9-0 still remained to be ~~recovered~~ recovered though it is more than two years since the defalcation occurred. The recovery would need to be made without any further delay and credit pointed out.

(b) A sum of Rs.24-6-0 being the leave salary of Srimathi P.C. Selvanayagam, conductress, B.M.G. School, Tirupatur for the period from 6-1-1949 to 5-2-1949 was drawn on voucher 8379 of March 1949 and sent to the headmistress on 26-3-1949 for disbursement. The amount was not disbursed but was refunded as undisbursed on 11-8-1949 after a lapse of 4 months and 16 days. This delay in refund amounts to temporary misappropriation for which ~~disciplinary~~ disciplinary action is called for.

8. EXCESS PAYMENTS DUE TO WRONG FIXATION OF PAY AS ON 1-1-1947 DURING 1948-49.

(a) The pay of elementary school teachers as on 1-1-1947 fixed in the revised scales of pay sanctioned by Government was found to be incorrect in certain cases detailed in items 1 to 177 of the annual objection statement for 1947-48 and the defect was pointed out in paragraph 8 of the audit report for 1947-48. During the year under report also, all the teachers were paid at the old incorrect rates of pay. Hence the excess payments made during 1948-49 on account of the payment at the incorrect rate would need to be worked out in all those cases and recovered from the teachers concerned and credits pointed out.

(b) In certain cases as detailed in items 2, 4, 17 24 27, 31 and 35 of the Annual Objection Statement for 1948-49 increements from 1-1-1948 are also sanctioned over and above the pay on 1-1-1947 fixed wrongly. The excess payments made during the year on account of this irregularity would also need to be recovered and particular credits pointed out.

(c) The pay of Sri A. Sanapathy servai, teacher, board boys' school, Oppilan on 1-1-47 was ... in the revised scales

of

of pay after allowing four advance increments. From the entries in his service register it was seen that the service put in by him from 5-7-1928 to 31-8-1936 was on fixed rate of pay of Rs.20/- and that he was also under suspension from 1-7-1938 to 29-6-1939. Hence, his period from 5-7-28 to 31-8-36 and 1-9-36 to 29-6-39 should have to be excluded for purposes of advance increments. But it was also taken into account and four advance increments allowed. Excluding these periods of service amounting to 10 years, 11 months, and 25 days, he was eligible only for one advance increment and his pay should have been fixed at Rs.24/- instead of at 27/- as was done. Excess paid at Rs.3/- per month from 1-1-1947 onwards up to 28-2-49 amounting to Rs.81 would need recovery along with subsequent over-payments till refixation of pay as above.

9. DEARNESS ALLOWANCE PAID IN FULL WHEN PROPORTIONATE PAY WAS DRAWN FOR VACATION:

In respect of all the cases in which the teachers who were appointed newly during the course of the school year were paid proportionate pay for the summer vacation with reference to G.O.No. 4207, L.& M., dated 11-1-38, dearness allowance was paid in full. instead of in proportion to the proportionate pay paid as per instructions of Government in their Memo.No. 70766-B1-46-2, Education, dated 10-2-47. A few such exmaples are cited below. All such cases would need to be scrutinised and necessary recoveries made and a list of the overpayments, thus made and recovered, furnished together with a certificate that the excess payments have been made good in all cases.

| NAME OF TEACHER AND PARTICULARS: | PAY AND DEARNESS ALLOWANCE DRAWN FOR VACATION- May 48. | D. A. admissible. | Excess. |
|---|---|---|---|
| 1. Sri Avudiappa Pillai teacher, B.B.S.Nallakurichi. | Rs.8-3-0 & 19-0-0 | Rs.5-8-0 | Rs.13-13-0 |
| 2. T. Narayanan, teacher, B.B.S, Pechumuthevan patti, | Rs.12-15-0 & 19-0-0 | 8-5-0 | 10-11-0 |
| A.Joseph, teacher, B.B.S., Melloor, | 23-8-0 & 19-0-0 | 14-11-0 | 4-5-0 |



| | | | | |
|---|---|---|---|---|
| 4. V. Nagatingam, teacher, B.B.S. Selvanayagam. | 8-3-0 & 19-0-0 | 5-8-0 | 13-13-0 |
| 5. V.Kumarasamy, Headmaster, B.B.S., Sayalagudy. | 15-0-0 & 19-0-0 | 9-8-0 | 9-8-0. |

10. VACATION PAY - PAID IN EXCESS:

Sri M. Subramanian, teacher, board boys' school, Vellikurichi, was paid pay of Rs.14-8-0 and Dearness Allowance of Rs.7-12-0 for the month of May 1948 (vacation) on voucher No.8138/3-49. The teacher entered the service of the District Board on 1-4-48. He was, therefore, eligible may only for proportionate pay and Dearness Allowance for May 1948 viz., Rs.2-12-0 and Rs.1-12-0 respectively. The excess paid viz., Rs. 17-12-0 would need recovery.

11. PAYMENT OF LEAVE SALARY FOR UNEARNED LEAVE IN EXCESS OF THE AMOUNT ADMISSIBLE:

(a) Under rule 13 of the Madras leave rules 1933, unearned leave on private affairs not exceeding three months at a time only may be granted. But in the following cases unearned leave on a private affairs was granted in excess of the limit prescribdd. The leave salary paid in excess in each case would need recovery.

| NAME OF TEACHER AND PARTICULARS: | PERIOD FOR WHICH U.L.½ P. on private affairs was granted. | EXCESS LEAVE SALARY AND D.A. PAID. Rs.as.ps. |
|---|---|---|
| 1. Sri A. Sundararajan, teacher, B.B.S. Vagudy. | 10-6-46 to 20-9-46. | 10 10 0 |
| 2. U.Chellamservai, teacher, B.B.S. Kattikulam. | 9-8-45 to 16-1-46 | 60 1 0 |
| 3. Amirtham Nallathambi, teacher, B.B.S.Thiruppuvanam Pudur. | 17-6-47 to 28-9-47 | 12 13 0 |
| 4. Sri S. Shanmugam Pillai teacher, B.B.S. Neikuppai. | 10-7-47 to 4-11-47 | 26 8 0 |

(b) According to rule 13 of the M.L.R.(Madras Leave Rules) unearned leave on private affairs in the total service of an official should be limited to a period of six months in all. But Sri M. Ramia, teacher, board boys' school, Nallakurichi was granted unearned leave on private affairs for a period of 2 months and 8 days on follows when he had already availed of leave on private affairs for 5 months and 1 day, thereby resulting in the grant of unearned leave on private affairs for a

total period of 7 months and 9 days. The period in excess of 29 days should therefore be treated as ext ao dinary leave. The salary and allo ances for unearned leave on private affairs paid to him in xcess of 6 months viz., one month and 9 days amounting to Rs.33-10-0 would need recovery.

15-7-1946 to 14-9-1946 - 2 months.

24-1-49 to 31-1-49 - 8 days.

12. GRANT OF LEAVE PREPARATORY TO RETIREMENT IRREGULARITY:

Sri K.Malayandi, teacher board boys' school Thiruppuvanampudur was granted leave on medical certificate from 21-2-49 to 30-4-49. He joined duty on 1-5-49 and retired from service on 16-7-49 on superannuation. According to G.O. No. 2490-L.A. dated 19-8-42 there should have been an interval of three months between the date of return f om medical leave and the date of retirement. In this case the teacher worked only for 2 months after return from leave on medical certificate and hence the leave from 21-2-49 to 30-4-49 should have been treated as one preparatory to retirement and the leave modified as Leave on average pay for one day i.e., 21-2-49 (leave at credit in column 6 of the leave account) and leave on half average pay for the remaining period up to 30-4-49. The excess leave salary over half pay paid to the teacher for the period from 22-2-49 to 30-4-49 viz., Rs.37-15-0 would need to be made good.and credit pointed out.

13. IRREGULAR GRANT OF INCREMENTS - EXCESS PAYMENTS:

(a) In 15 cases as detailed in items 3, 6, 11, 15, 16 36, 37, 40 and 42 of the Annual objection statement for 1948-49 the periods of leave taken by nonpermanent teachers which do not count increments were counted for increments from 1-1-1948 and incremental salary paid. The excess payments made on account of the irregularity would need recovery and the entires in the concerned service registers also would need to be altered.

(b) In all cases where increments of teachers had been postponed to a future date as a measure of punishment, increments were allowed with effect from 1-1-1948 itself and the increased pay paid to the teachers from that date. Five instances are detailed in items 8, 10, 22, 38 and 39 of the Annual objection State-



ments for 1948-49. The irregular grant of increments would need be rectified and excess payments made good.

I. CREATION OF NEW POSTS - SANCTION OF DISTRICT BOARD AND DISTRICT EDUCATIONAL OFFICER - WANTING:

In the following cases in which additional posts of teachers were created and employed in the schools, the sanction of the District Board and approval of the District Educational Officer were not pointed out.

| NAME OF SCHOOL. | NO.OF SANCTIONED POSTS OF TEACHERS. | NO.OF TEACHERS EMPLOYED: | ADDITIONAL STAFF. |
|---|---|---|---|
| Board Higher Elementary School, Kallarkoil. | 1 Sec.gr. post | 3 Secy.Grd. posts. | 2 Sec.gr.teachers |
| 1) Sankaralingapuram. | 9 (H.S.gr.) | 10 (H.S.Grd.) | 1 H.Grd.teacher. |
| " Arupankulam. | 2 " | 4 " | 1 " |
| " S.S.Subramaniapuram. | 1 " | 2 " | 1 " |
| " Ilayathankudi. | 1 " | 2 " | 1 " |
| " Thiruvadanai | 3 " | 4 " | 1 " |

II. IRREGULAR PAYMENT OF LEAVE SALARY:

Ompalliammal, a nonpermanent Assistant Board [illegible] Alagankulam was on maternity leave [illegible] had at her credit 8 days [illegible] of earned leave

may be granted on one occasion under Rule 13 of the [illegible] Rules. The correct leave admissible to her was earned leave for 7 days from 12-8-48 to 18-8-48 as she had only 7 days at her credit on 11-8-48 and unearned leave for 3 months from 19-8-48 to 18-11-48. The next period from 19-11-48 to 16-2-49 should have been treated as extraordinary leave on loss of pay. The excess leave salary of Rs.48-11-0 and allowances of Rs.55-13-0 paid to her amounting to Rs.104-8-0 would need recovery.

16. EXCESS PAYMENT OF GRATUITY TO A WRONG PERSON:

A sum of Rs.135/- was sanctioned in District Board Resolution No.1249 dated 29-4-49 as gratuity and paid on Vr.No.6202 of December 1948 to Sri T. Sankaranarayana Thevar, retired teacher, Board Boys School Manamadurai for a service of 15 years calculated at half month's pay, viz., Rs.9/- for each year of service prior to his admission to Provident Fund on 1-4-1926.

From a perusal of the entires in the service register of the teacher it was seen that the correct date of his entry [illegible] page 6 where the service has been recast[illegible] agreement with the calculations in the last [illegible] only was taken into [illegible] page 5 of the [illegible]



| | | Yrs. | Mon. | Days. | |
|---|---|---|---|---|---|
| 17-8-1915 to 19-4-1917 | .. | 1 | 8 | 3 | Untrained |
| 3-7-1917 to 5-8-1919 | .. | 2 | 1 | 3 | service. |
| 12-4-1921 to 20-6-1921 | .. | 0 | 2 | 8 | trained |
| 18-7-1921 to 31-3-1926 | .. | 4 | 8 | 14 | service. |
| | Total. | 8 | 7 | 28 | |

Verification of services was recorded for the first time only for the 31-12-1929. Inspite of defects referred to above and the statement of the teachers about his service the single collective and unattested entry covering a period of Yrs.10-0-26 viz., 25-3-11 to 20-10-27 which which is also inconsistent with the particulars of service furnished by the teacher himself in support of his claim for gratuity was taken as the basis for reckoning service qualifying and established and gratuity paid. The date of commencement of service adopted (page 6 of service register) Viz., 18-7-1921 agreed partly with the statment of the teacher. The teacher would therefore be sligible for gratuity of Rs.36/- only for four years of service. The excess payment of Rs.99/- made to him would need to be recovered or made good from the persons responsible.

(11) The history of service showing interuption, full details of date of beginning and ending of service, period not reckoned as service, etc., required to be furnished in page 2 of the application for gratuity was not furnished. A mere certificate to the effect that qualifying service was 15 years and 3 days and that gratuity not exceeding Rs.135/- is admissible, was furnished. It is not understood how this certificate was furnished in spite of the discrepancies and omissions referred to above.

17. EXCESS PAYMENT TO UNQUALIFIED TEACHER:

A sum of Rs.170-2-0 being the pay for 1-7-47 to 7-12-47 was drawn on Vr.8443 of March 48 and paid to V. Rajeswari, an untrained Assistant, Board Muslim Girls School, Rajasingamangalam. She was not a fully qualified teacher. Exemption was applied for to the Inspectress of Girls Schools, VII Circle in the P.O. letter Roc.No.39-13070/47 dated 7-10-47. The Inspectress, in her [illegible] dated 9-11-47 ordered that the service of Rajeswari should be dispensed with

as

with as she was not fully qualified and accordingly she was discharged from service from the afternoon of 7-12-47. Her pay from 1-7-47 to 7-12-47 which had been withheld pending receipt of exemption was now claimed at Rs.20/- p.m. and paid to her. As she was not a fully qualified teacher she should have been paid at Rs.15/- p.m., pay fixed for untrained mistress in Government Memo.No. 98000-B-2/47 Education, dated 4-11-48. The excess paid, viz., Rs.23-9-0 as shown below would need recovery.

| MONTHS. | AMOUNT PAID. Rs.as.ps. | EXCESS: Rs.as.ps. |
|---|---|---|
| July and August 47. | 40 0 0 | 10 0 0 |
| From 1-9-47 to 7-9-47 | 4 11 0 | 1 3 0 |
| " 23-9-47 to 30-9-47 | 5 5 0 | 1 5 0 |
| October and November 47. | 40 0 0 | 10 0 0 |
| From 1-12-47 to 7-12-47. | 4 8 0 | 1 1 0 |
| | 94 8 0 | 23 9 0 |

18. APPOINTMENT OF UNQUALIFIED PERSON FOR THE POST OF A PEON - CONONATION:

While verifying the acquittances of the board higher Elementary School, Kottaiyur, it was seen that Sri Karuppiah, peon, was giving acquittance for his pay by thumb impression, evidently perhaps that he could not read and write the language of the District, viz., Tamil, as required by the rule 2(b) of the rules prescribing the qualification required for inferior servants. Sri Karuppiah is therefore not qualified for the post of a peon. The condonation of Government for the payment made to an unqualified peon would therefore need to be obtained.

19. RECOGNITION OF SCHOOLS - WANTING:

(i) The following new schools were opened from the dates noted against each. The sanction of the District Board and the recognition of the District Education Officer were not pointed out.

| VILLAGE. | DATE. |
|---|---|
| Sundakkadu. | 31-12-48. |
| Ulagampatty. | 10-1-49. |
| Thambipatty. | 12-7-48. |

(ii) In respect of the board boys school, Katchathanallur, the District Educational Officer had accorded temporary recognition kupto 31-5-48 only. But the school continued to work inspite of the report of the Deputy Inspector of Schools, Karamakudy range that there was poor



attendance and the school was not working well. Recognition has been applied for by the Special Officer only on 9-2-49 in Roc.E.11-2967/48 dtd dated 9-2-49 and the recognition orders are awaited.

20. FIXED CONTINGENCIES - PAID IN EXCESS OF THAT ADMISSIBLE:

In G.O.No. 1224 Education, dated 11-8-45 Government ordered that a subsidy of Rs.1-8-0 per teacher on account of fixed contengencies will be given to teachers employed as a result of the introduction of compulsory elementary education in certain areas and the District Board accordingly resolved to pay Rs.1-8-0 per teacher employed with effect from October 1947. Instead of taking into consideration the fact that only these teachers who were employed consequent to the introduction of compulsory elementary education are eligible for fixed contingencies at Rs.1-8-0 and others at Re. 0-4-0 and Re. 0-8-0 as the case may be, fixed contingencies were paid in respect of the board Mohamodan Girls' School, and Boys' school at Tirupatur and the board Boys' school T, Puduppatti, in excess of that admissible as detailed below. The excess payment thus made amounted to Rs.53-15-0 which would need to be recovered or made good.

Board Mohamodan Girls School, Thiruppattur:

| Vr.No. | Amount of F. C. paid. Rs.as.ps. | Amount admissible. Rs.as.ps. | Excess. Rs.as.ps. |
|---|---|---|---|
| | 6 0 0 | 2 8 0 | 3 8 0 |
| 4155/10-48 | 6 0 0 | 2 8 0 | 3 8 0 |
| 5266/11-48 | 6 0 0 | 2 8 0 | 3 8 0 |
| 5870/12-48 | 6 0 0 | 2 8 0 | 3 8 0 |
| 6437/1-49 | 6 0 0 | 2 8 0 | 3 8 0 |
| 7375/2-49 | 6 0 0 | 2 8 0 | 3 8 0 |
| 2902/3-49 | | | 21 0 0 |

Board Mohamoden Boys School, Thiruppattur.

| | | | |
|---|---|---|---|
| 4153/10-48 | 4 8 0 | 1 0 0 | 3 8 0 |
| 5264/11-48 | 4 8 0 | 1 0 0 | 3 8 0 |
| 5868/12-48 | 4 8 0 | 1 0 0 | 3 8 0 |
| 6435/1-49 | 4 8 0 | 1 0 0 | 3 8 0 |
| 7373/2-49 | 3 0 0 | 0 12 0 | 2 4 0 |
| 7899/3-49 | 3 0 0 | 0 12 0 | 2 4 0 |
| | | | 18 8 0 |

Board Boys school, T. Puduppatti.

| | | | |
|---|---|---|---|
| | 3 0 0 | 0 12 0 | 2 4 0 |
| August 48. | 3 0 0 | 0 12 0 | 2 4 0 |
| September 48. | 3 0 0 | 0 12 0 | 2 4 0 |
| October 48. | 3 0 0 | 0 12 0 | 2 4 0 |
| November 48. | 4 0 0 | 2 4 0 | 1 12 0 |
| December 48. | 4 1 0 | 2 4 0 | 1 13 0 |
| January 49. | 4 2 0 | 2 4 0 | 1 14 0 |
| February 49. | | | |

21. ACQUITTANCES - WANTING:

In the case of 98 items of payments of salary, dearness allowances, houserents etc., aggregating Rs.7,510-1-0 as detailed in items 33, 53, 57, 59 and 61 of the Annual Objection Statement for 1948-49, acquittances, stamped wherever necessary, or Money Order acknowledgments as the case may be were not produced. They may be produced early.

22. TOOLS AND PLANT - DEFECTIVE MAINTENANCE OF ACCOUNTS:

From the year 1943-44 no annual returns of tools and plant as on 1st April of each year were received from several schools nor were they called for by the District Board Office and checked and the discrepancy reconciled or recoveries effected wherever necessary. The defect was being pointed out repeatedly year after year from the year 1943-44. In reply to the objections the Special Officer in his letter No.Roc.No.5639/46 dated 22-2-49 had promised to attend to the omissions in the past several years and to set right the tools and plant account by sending for the headmasters and preparing a correct account and to report the result to the Audit Department. Yet the prompt submission of the annual returns of tools and plant as on 1-4-49 by the headmasters of elementary schools, was not watched in the District Board Office nor was any effective action taken to obtain the same and check them with the tools and plant account maintained in the District Board Office and to get the discrepancies reconciled and the returns filed under the orders of the District Board educational officer and to recover the cost of shortages, if any that might be noticed in the course of check, from the headmasters responsible, as may be seen from the fact that the annual returns of Tools and Plant as on 1-4-49 were received only in respect of 366 schools out of 560 as shown below and from the absence of any scrutiny exercised in the District Board Office over the returns thus received. The entries have been merely copied in the registers in the District Board Office without any action having been taken for checking the entries therein with the account maintained and for recovering the cost of articles found short.



Necessary action would need to be taken at least now and the necessary checks exercised and a certificate furnished to this department to the effect that the returns received were duly checked and the value of articles found short was recovered and credited to District Board funds or written off with competent sanction.

(b) The returns as on 1-4-49 yet to be received from the headmasters of elementary schools should also be obtained expeditiously and checked and the certificate of check furnished as stated above without any further delay.

| NAME OF TALUQ. | NO.OF SCHOOLS AS FURNISHED BY CLERKS: | NO.OF SCHOOLS. FOR WHICH RETURNS WERE RECEIVED. | NO. OF SCHOOLS FOR WHICH RETURNS WERE NOT RECEIVED. |
|---|---|---|---|
| 1. Thiruvadanai. | 45 | 40 | 5 |
| 2 Paramakudy. | 63 | 36 | 27 |
| 3. Ramnad. | 49 | 29 | 20 |
| 4. Aruppukottai. | 68 | 35 | 33 |
| 5. Srivilliputtur. | 39 | 24 | 15 |
| 6. Sattur. | 57 | 36 | 21 |
| 7. Thiruppathur. | 31 | 03 | 12 |
| 8. Mudukulathur. | 57 | 45 | 12 |
| 9. Sivaganga. | 101 | 53 | 48 |
| | 560 | 366 | 194 |

23. IRREGULAR ACCOUNTING OF MONEY UNDER DEPOSITS: A sum of Rs.1,472-13-9 being the decree amount realised in O.S.No.231/40 of the District Magistrate Court, Sattur kept in deposit was lapsed to elementary education funds of the District Board in the month of February 1949. It was seen from the judgment copy that this amount was entrusted to the District Board by the Deputy Registrar of Co-operative Societies, Ramnad with a specific request for constructing a school building at Maraneri Village, Sattur taluq. It was also seen that another sum of Rs.200/- received from the Vakil relating to the same suit was also directly credited to Elementary Education Funds without being kept under deposits. As the procedure of accounting adopted would result in the amount of Rs.1672-13-9 given for a specific purpose being utilised for expenditure on purposes other than that it was intended for, the amounts would need to be kept under 'Deposits' till the work is done or invested in Government securities till it is required for the actual expenditure on the particular object for which it was given.

24. SERVICE REGISTERS NOT PRODUCED: In 50 cases as detailed in items 14, 21, 44, 54, 55 and 56 of Annual Objection Statement for 48-49 service registers were not produced to verify the correctness of increments sanctioned, leave granted, pay etc. They may be produced early.

25. VOUCHERS NOT PRODUCED:

Twelve vouchers covering an expenditure of Rs.991-4-0 on pay and allowances of the Establishment as detailed below were not produced for audit inspite of repeated calls. They would need to be produced without any further delay.

| | VR.NO. | AMOUNT. Rs. | as. | ps. |
|---|---|---|---|---|
| 1. | 2137/7-48 | 53 | 8 | 0 |
| 2. | 6111/12-48 | 7 | 9 | 0 |
| 3. | 6183/ " | 67 | 12 | 0 |
| 4. | 6137/ " | 52 | 0 | 0 |
| 5. | 6190/ " | 96 | 0 | 0 |
| 6. | 7728/3-49 | 94 | 5 | 0 |
| 7. | 7796/ " | 206 | 3 | 0 |
| 8. | 7933/ " | 2 | 4 | 0 |
| 9. | 8126/ " | 1 | 14 | 0 |
| 10. | 8152/ " | 290 | 8 | 0 |
| 11. | 8194/ " | 107 | 15 | 0 |
| 12. | 8670/ " | 11 | 6 | 0 |
| | | 991 | 4 | 0 |

26. The general result of audit may be considered not satisfactory.

27. GROSS RECEIPTS AND CHARGES: The gross receipts and charges for the year were Rs. 8,94,098-2-9 and Rs.9,82,725-5-3 respectively.

28. OBJECTIONS PENDING SETTLEMENT: Eight hundred and fifty six items of objections involving a sum of Rs.27,688-12-6 were pending settlement at the close of audit as abstracted below and detailed in the Annual Objection Statement.

| YEAR. | NO. OF ITEMS. | AMOUNT. Rs. | as. | ps. |
|---|---|---|---|---|
| 1944-45 | 12 | 344 | 7 | 3 |
| 1945-46 | 129 | 866 | 0 | 0 |
| 1946-47 | 229 | 9972 | 0 | 3 |
| 1947-48 | 349 | 8413 | 4 | 0 |
| 1948-49 | 137 | 8093 | 1 | 0 |
| | 856 | 27688 | 12 | 6 |

S. V. SARMA,
Asst. Examiner of Local Fund Accounts, Southern Circle,
Tiruchirapalli.

Forwarded to:



Forwarded to the President, District Board, Ramnad, in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of Local Fund Accounts, Ramnad at Mathurai, 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 the Ramnad District Board for 1948-49 is forwarded to the Secretary to Government, Education and Public Health Department, Madras, with reference to rule 58(d) of Schedule IV of the Madras District Municipalities Act, 1920. The original was forwarded to the President, District Board, Ramnad, in L.F.No. dated

(TRUE COPY)

SUPERINTENDENT, 23/3/50
Office of the Examiner of L.F.Accts., M a d r a s-2.

23.3.50.

for audit inspite of repeated calls.

without ap

12

Receipts and charges of the Elementary Education account of the Ratnagiri District Board for 1948-49

13

## SUBSIDIARY ACCOUNTS.

| Credits. | Actuals. Current. Total of each detailed head. | | | Current. Total of each section. | | | Progressive. Total of each detailed head. | | | Budget estimate. |
|---|---|---|---|---|---|---|---|---|---|---|
| | Rs. | A. | P. | Rs. | A. | P. | Rs. | A. | P. | Rs. |
| B. Elementary Education Account. | | | | | | | | | | |
| *Receipts—Ordinary.* | | | | | | | | | | |
| Opening balance— | | | | | | | 116130 | 10 | 11 | 141,496. |
| (1) * Education tax— | | | | | | | | | | |
| Current ... ... | | | | | | | 13510 | - | - | 469450 |
| Arrears ... ... | | | | | | | | | | |
| (2) Fees and penalties under the Elementary Education Act ... ... | | | | | | | | | | |
| (3) Income from investments, etc. ... | | | | | | | 480 | 6 | - | |
| (4) School fees ... ... | | | | | | | | | | |
| (5) Endowments ... ... | | | | | | | | | | |
| (6) Contributions ... ... | | | | | | | | | | |
| (7) Other receipts ... ... | | | | | | | 5629 | - | - | 1000 |
| (8) Government grant— for practicational classes. | | | | | | | | | | 3500. |
| (i) Under Section 37 of the Elementary Education Act— | | | | | | | | | | |
| Current ... ... | | | | | | | 80000 | - | - | 72,430 |
| Arrears ... ... for primary education. | | | | | | | | | | |
| (ii) Under proviso to Section 37 of the Elementary Education Act ... | | | | | | | 85055 -20093 14685 | | } | 85070 146850 |
| (9) Contribution from the General Account— | | | | | | | | | | |
| (a) For payment of temporary allowances of Rs. 4 ... ... | | | | | | | | | | |
| (b) For other purposes ... ... | | | | | | | 85000 | - | - | 85000 |
| (10) Investments realized Deposits... | | | | | | | 36 | 6 | - | 1,000. |
| (11) Advances recovered ... ... | | | | | | | 580 | 11 | - | 2,000. |
| *Deduct*—Refunds ... . . | | | | | | | | | | |
| *Deduct*—Amount transferred to Capital. | | | | | | | (-) 17735 | 15 | 3 | (-) 141000. |
| Total ... | | | | | | | 874554 | - | 9 | 7,25,400. |

F

*Note.*—Details of fasliwar adjustments made by collectors are shown below :—

| Credits. | Actuals. Current. Total of each detailed head. | | | Actuals. Current. Total of each section. | | | Actuals. Progressive. Total of each detailed head. | | | Budget estimate. |
|---|---|---|---|---|---|---|---|---|---|---|
| | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | RS. |
| *Receipts—Capital.* | | | | | | | | | | |
| 1. Government grants ... ... | | | | | | | | | | |
| 2. Endowments and contributions ... ... | | | | | | | | | | |
| 3. Loans Sale of site. ... ... | | | | | | | 1806 | 2 | 9 | |
| 4. Contribution from General Account—Ordinary ... ... | | | | | | | | | | |
| 5. Investments realized ... ... | | | | | | | | | | |
| 6. *Add*—Amount transferred from Ordinary. | | | | | | | 17735 | 15 | 3. | 1,41000 |
| Total ... | | | | | | | 19542 | 2 | - | 1,41,000. |
| Total, Ordinary and Capital ... | | | | | | | 894098 | 2 | 9. | 8,66,400. |
| Grand total, including opening balance ... | | | | | | | 10,10,228 | 13 | 8. | 10,07,896. |



| Debits. | Actuals. Current. Total of each detailed head. | | | Actuals. Current. Total of each section. | | | Actuals. Progressive. Total of each detailed head. | | | Budget estimate. |
|---|---|---|---|---|---|---|---|---|---|---|
| | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | RS. |
| B. Elementary Education Account—*contd.* | | | | | | | | | | |
| *Expenditure—Ordinary.* | | | | | | | | | | 3000. |
| 1. Staff— | | | | | | | | | | |
| Salaries and allowances ... ... | | | | | | | | | | |
| District Board Educational Officer— | | | | | | | | | | |
| Contribution for pension and leave allowance ... ... | | | | | | | | | | |
| Travelling allowance and contingencies ... ... | | | | | | | 507810 | 9 | - | 633700 |
| Masters ... ... | | | | | | | 12395 | - | - | 20930 |
| Clerks and servants ... ... Deaurnes allowance | | | | | | | 312598 | 5 | - | 288730 |
| Education tax—Collection charges ... ... Inspection allowance | | | | | | | 698 | - | - | |
| Contribution to Provident Fund ... | | | | | | | 22905 | - | - | 39,600. |
| Travelling allowances ... ... | | | | | | | 215 | 14 | - | 3000. |
| Stipend of ~~teachers~~ sent for training ... Gratuity. | | | | | | | 439 | 8 | - | |
| 2. Contingencies and equipment— | | | | | | | | | | |
| Contingencies ... ... | | | | | | | 36118 | 11 | - | 40,000 |
| House-rent ... ... | | | | | | | 18311 | 6 | - | 25,000 |
| Other items ... ... Provident fund clerks contingencies | | | | | | | | | | 3000 |
| Equipment— | | | | | | | 1165 | 11 | - | 1,000 |
| Furniture and apparatus ... | | | | | | | 207 | 6 | - | 2,000. |
| Library books and maps ... | | | | | | | 68 | 2 | | 500. |
| Other items ... ... | | | | | | | | | | |
| 3. Prizes and scholarships ... ... | | | | | | | 10,572 | 3 | 6. | 13,000 |
| 4. Repairs to buildings ... ... | | | | | | | 139 | 10 | - | |
| 5. Contribution to panchayats ... ... | | | | | | | 37600 | - | - | |
| 6. Interest on and repayment of debt ... | | | | | | | 1784 | 11 | 9. | 1,000 |
| 7. Investments made Deposits ... ... | | | | | | | 505 | 2 | - | 2,000. |
| 8. Advances recoverable ... ... | | | | | | | | | | |
| Total ... | | | | | | | 963535 | 3 | 3 | 1076460. |
| *Expenditure—Capital.* | | | | | | | | | | |
| 1. Lands and buildings ... ... | | | | | | | 2289 | - | - | 75,000. |
| 2. Equipment— | | | | | | | | | | |
| (1) Furniture and apparatus ... | | | | | | | 16783 | 1 | - | 65000. |
| (2) Library books and maps ... | | | | | | | 98 | 1 | - | 1000. |
| (3) Investments made ... ... | | | | | | | | | | |
| (4) Other items ... ... | | | | | | | 20 | - | - | |
| Total ... | | | | | | | 19190 | 2 | | 1,41,000. |
| Total, Expenditure (Ordinary and Capital) ... | | | | | | | 982725 | 5 | 3 | 12,17,460. |
| Total, closing balance ... | | | | | | | 27503 | 8 | 5 | (-) 2,09,564. |
| Grand total, including closing balance .. | | | | | | | 10,10,228 | 13 | 8 | 10,07,896. |

As. Clerk 2912.

| | Actuals. Current. Total of each detailed head. | | | Actuals. Current. Total of each section. | | | Actuals. Progressive. Total of each detailed head. | | | Budget estimate. |
|---|---|---|---|---|---|---|---|---|---|---|
| | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | RS. |
| **C. Railway Account.** | | | | | | | | | | |
| *Receipts—Ordinary.* | | | | | | | | | | |
| Opening balance— | | | | | | | | | | |
| 1. Railway earnings ... ... | | | | | | | | | | |
| 2. Income from investments ... ... | | | | | | | | | | |
| *Deduct*—Amount transferred to Capital ... | | | | | | | | | | |
| *Deduct*—Amount of net railway earnings transferred to General Account—Ordinary ... | | | | | | | | | | |
| Total ... | | | | | | | | | | |
| *Receipts—Capital.* | | | | | | | | | | |
| 1. Loans ... ... | | | | | | | | | | |
| 2. Investments realized ... ... | | | | | | | | | | |
| 3. Other receipts ... ... | | | | | | | | | | |
| 4. Contribution from General Account—Ordinary ... ... | | | | | | | | | | |
| 5. *Add*—Amount transferred from ordinary ... | | | | | | | | | | |
| Total ... | | | | | | | | | | |
| Total receipts, Ordinary and Capital ... | | | | | | | | | | |
| Grand total, including opening balance ... | | | | | | | | | | |
| *Expenditure—Ordinary.* | | | | | | | | | | |
| 1. Maintenance— | | | | | | | | | | |
| (*a*) Staff ... ... | | | | | | | | | | |
| (*b*) Contingencies ... ... | | | | | | | | | | |
| 2. Repairs— | | | | | | | | | | |
| (*a*) Permanent-way ... ... | | | | | | | | | | |
| (*b*) Buildings ... ... | | | | | | | | | | |
| (*c*) Rolling stock ... ... | | | | | | | | | | |
| 3. Interest on and repayment of debt ... | | | | | | | | | | |
| 4. Investments ... ... | | | | | | | | | | |
| Total ... | | | | | | | | | | |
| *Expenditure—Capital.* | | | | | | | | | | |
| 1. Permanent-way ... ... | | | | | | | | | | |
| 2. Rolling stock ... ... | | | | | | | | | | |
| 3. Buildings ... ... | | | | | | | | | | |
| 4. Investments ... ... | | | | | | | | | | |
| 5. Amount transferred to General Account—Capital ... ... | | | | | | | | | | |
| 6. Other charges ... ... | | | | | | | | | | |
| Total ... | | | | | | | | | | |
| Total, Expenditure—Ordinary and Capital ... | | | | | | | | | | |
| Closing balance ... | | | | | | | | | | |
| Grand total, including closing balance ... | | | | | | | | | | |

Receipts and charges of the elementary Edn. Account of the Ramanathapuram Dt.Board for 1948-49.

| | Actuals. Rs.As.Ps. | Budget Est. Rs. As. Ps |
|---|---|---|
| RECEIPTS- ORDINARY. | | |
| Opening Balance | 116130-10-11 | 141496-0-0 |
| (1)Education Tax- Current | 513810-0- 0 | 469050-0-0 |
| (2)Fee and penalties under the Ele.Edn.Act. | | |
| (3)Income from investments etc. | 430-6- 0 | .. |
| (4)School fees. | | |
| (5)Endowments. | | |
| (6)Contributions. | | |
| (7)Other receipts .. | 562-9- 0 | 1000-0-0 |
| (8)Government grant For prevocational classes | .. | 3500-0-0 |
| (i)Under Sec.37 of the Ele.Edn.Act- Current | 80000-0- 0 | 72930-0-0 |
| Arrear. | | |
| For compulsory education | 85058-0- 0 | |
| (-) | 20092-0-0 | 85070-0-0 |
| (ii)under proviso to section 37 of the Ele.Edn.Act. | 146856-0- 0 | 146850-0-0 |
| (9)Contribution from the General Account. | | |
| a)For payment of temporary allowances of Rs.4. | | |
| b)For other purposes | 85000-0- 0 | 85000-0-0 |
| Deposits. | | |
| (10) Investments realized | 36-6- 0 | 1000-0-0 |
| (11)Advances recovered .. | 580-11-0 | 2000-0-0 |
| Deduct-Refunds. | | |
| Deduct-Amount transferred to Capital | (-)17735-15-3 | (-)141000-0-0 |
| Total | 874556-0-9 | 725400- 0-0 |
| RECEIPTS CAPITAL. | | |
| (2)Endowments and contributions Sale of sites | 1806-2-9 | |
| (6)ADD-amount transferred from ordinary | 17735-15-3 | 141000-0-0 |
| Total | 19542-2- 0 | 141000-0-0 |
| Total,ordinary and capital | 894098-2- 9 | 866400-0-0 |
| Grand Total,including opening balance | 1010228-13-8 | 1007896-0-0 |

29

| | | Actuals. Rs. As. Ps. | Budget Est. Rs. As. Ps. |
|---|---|---|---|
| B.Ele.Education Account. | | | |
| Expenditure-Ordinary. | | | |
| 1.Staff- | | | |
| Salaries and allowances | | | |
| Dt.Board Educational Officer- | | | 3000-0 |
| Contribution for pension and leave allowance. | | | |
| Travelling allowance and contingencies. | | | |
| Masters | ..... | 507810- 9- 0 | 633700-0 |
| Clerks and servants | ... | 12395- 0- 0 | 20930-0 |
| Dearness allowances | | 312598- 5- 0 | 288730-0 |
| House rent allowance | | 698- 0- 0 | |
| Contribution to provident fund | .. | 22905- 0- 0 | 39600-0 |
| Travelling allowances | .. | 215 4- 0 | 3000-0 |
| Stipend of teachers sent for training. | | | |
| Gratuity | .. | 439- 8- 0 | |
| 2.Contingencies and equipment- | | | |
| Contingencies- | .. | 36118-11- 0 | 40000- 0 |
| House rent | .. | 18311- 6- 0 | 25000- 0 |
| Other items | .. | .. | 3000- 0 |
| Prevocational classes- contingencies | | | |
| Equipment- | | 1165-11- 0 | 1000- 0 |
| Furniture and apparatus | .. | 207- 6- 0 | 2000- 0 |
| Library books and maps | .. | 68- 2- 0 | 500- 0 |
| Other items | .. | | |
| 3.Prizes and scholarships | .. | 10572- 3- 6 | 13000- 0 |
| 4.Repairs to buildings | .. | 139-10- 0 | |
| 5.Contribution to panchayats | .. | 37600- 0- 0 | |
| 6.Interest on and repayment of debt. | | | |
| Deposits | .. | 1784-11- 9 | 1000- 0 |
| 7.Investments made | .. | 505- 2- 0 | 2000- 0 |
| 8.Advances recoverable | .. | | |
| Total | .. | 963535- 3- 3 | 1076460- 0 |
| EXPENDITURE-CAPITAL | | | |
| 1.Lands and buildings | .. | 2289- 0- 0 | 75000- 0 |
| 2.Equipment- | | | |
| (1)Furniture and apparatus | .. | 16783- 1- 0 | 65000- 0 |
| (2)Library books and maps | .. | 98- 1- 0 | 1000- 0 |
| (3)Investments made- | .. | 20- 0- 0 | |
| (4)Other items. | | | |
| Total | .. | 19190- 2- 0 | 141000- 0 |
| Total,expenditure(Ordinary &Capital) | | 982725- 5- 3 | 1211460- 0 |
| Total closing balance | .. | 29503- 8- 5(-)209564- 0 | |
| Grand total,including closing balance | | 1010228-13- 8 | 1007896- 0 |

/True copy/

Asst. Inspectress of L.P. Schools
Ramanathapuram (ab)
Muthuramalingam

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

17

Name of auditor: Mr.A.B.Christian,
District Inspector of Local Fund Accounts.

Time taken for audit: From the 5th October 1949 to the 16th December 1949.

REPLIES.

17

The office of the Special Officer was held by Sri C.Vivekanandamurthi, Collector from 1-4-48 to 14-9-48, Sri K.Kurmayya, Collector from 15-9-48 to 4-11-1948, Sri G.Rajaratnam, Treasury Deputy Collector in charge from 5-11-1948 to 17-11-1948, A.H.Southern Esq., Collector of the District from 18-11-1948 to 27-1-1949 and by Sri P.V.Subba Rao, Collector from 28-1-1949 to 31-3-1949.

2. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the general and the elementary education funds during the year. The closing balance viz., Rs.16,96,221-5-2 is in agreement with the consolidated closing balance of the various funds as shown in the abstracts attached to the account for March 1949 (General Funds) as well as with the balance in the Treasury and Imperial Bank pass books after allowing for outstanding cheques, unremitted revenue on hand, are to Provincial funds and Ramnad Panchayat Board wrongly given credit to the District Board and for several other discrepancies as furnished in a statement attached to the Adit Report of the General Funds.

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

4. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT - Sanction WANTING:-

In its Res.No.1357 dated 30-11-49 the District Board sanctioned among other items of reappropriation of funds the following items of reappropriation of funds also:

| Head of account. | Amount spent in excess. | Budget allotment. | Service from which transfer is applied for. |
|---|---|---|---|
| Pay of Masters. | Rs.1,39,-10-0 | Nil | Pay of Masters. |
| Interest and repayment of debt. | Rs.37,600- | ,, | do. |
| Contribution to Panchayats. | Rs.139-10-0. | | |

Under Rule 3 of the rules relating to re-appropriation of funds issued with G.O.No.139,Education,dated 29-1-1942 the local authority may reappropriate funds from one subhead to another under the same main head. As the above transfers were from one main head to another the previous approval of the Director of Public Instruction should have been obtained as required by rule 2 of the above rules. The approval of the Director of Public Instruction may be obtained and communicated.

A copy of the sanction of the Director of Public Instruction is enclosed.

5. The further remarks and the objection statements detailed below were not returned with replies till the close of audit on 16-12-1949 in spite of the orders of Government in their Memorandum No.3806/49-1-C1, Education,dated 26-1-1949 and repeated calls during the alf-yearly and annual local audits for 1948-49.

| PARTICULARS OF OBJECTION STATEMENT AND FURTHER REMARKS. | No. and/date of issue. |
|---|---|
| F.R. on O.S. for 45-46/I | L.F. 1123 dated 19-1-1948. |
| ,, A.O.S. 45-46- | 1124 ,, ,, |
| ,, O.S. 46-47 I. | 1122 ,, ,, |
| A.O.S. for 46-47. | 303 ,, 16-6-1948. |
| F.R. On A.O.S. 44-45. | 215 ,, 14-3-49. |
| F.R. on A.O.S. 45-46. | 1214 ,, ,, |
| A.O.S. for 47-48. | 60 ,, 26-4-49. |

The objection statement for 47-48 I issue in L.F.No.122 dated 1-5-48 and the further remarks on objection statements for 1944-45 I, 45-46 I and 46-47 I issue in L.F.Nos.1184 dated 10-3-49,1192 dated 11-3-49 and 1207 dated 12-3-49 respectively after the close of the annual audit for 1947-48 were returned with replies after considerable delays on 4-11-49 and even then with mere promises to show the necessary records,recoveries,sanction etc., at local audits. The local audit for the first half of 1948-49 was conducted from 21-6-1949 to 12-7-1949 and that for the second half from 5-10-49 to 16-12-49. Records,credits etc., were not shown or pointed out in spite of repeated calls. Out of 734 items pending settlement at the close of the annual audit for 1947-48, only 12 items were settled. Effective and responsible action would need to be taken for returning all the pending objections statements and further remarks with complete replies and for the actual production of the records.

All the further remarks and objection statements are since returnd to the District Inspector of L.F.Accounts. Special action for verification of replies, and settlement of objections may kindly be taken.

6. PENDING OBJECTIONS OF PREVIOUS YEARS' REPORTS:

Paragraph 5(b) of Audit Report for 47-48.
(a) ,, 19 .do. 45-46.

SERVICE REGISTERS - NOT PRODUCED. These will be produced.

In respect of the cases referred to in items 17,37,78,93 and 128 of the Annual Objection statement for 1945-46, the service registers were not produced for verification as promised. They would need to be produced without any further delay.

(b) Paragraph 5(c) of Audit Report for 47-48. 46-47.
,, 15 ,,

ACQUITTANCES - MONEY ORDER COMMISSION RECEIPTS -WANTING:

No action was taken to call for the acquittances and produce them for audit.

(c) Paragraph 5(d) of Audit Report 47-48 46-47.
,, 16 ,,

These will be produced.

SUBSIDY FOR INTRODUCTION OF PREVOCATIONAL SUBJECTS SHORT DRAWAL OF Rs.5/-.

Orders of Government are awaited.

Government has been addressed again.

(d) Paragraph 5(e) of Audit Report 47-48. 46-47.
,, 17 ,,

MISAPPROPRIATION - PERIOD OF SUSPENSION ORDERS.

According to Fundamental Rule 54 the revising authority should pass order as to how the period of suspension of the official at fault was to be treated i.e., either as duty or as leave to which he is eligible. Specific orders to that effect would need to be obtained and shown.

The teacher was eligible for earned leave for 1 day. He is therefore granted earned leave for 1 day and unearned leave on half pay for 3 months and the rest on loss of pay (Copy of order is enclosed).

(e) Paragraph 5(j) of Audit Report for 47-48. 46-47.
,, 18(a) ,,

MISCELLANEOUS DEMAND REGISTER DEFECTS SCHOOL BUILDING AT TAMARAKKI RENT DUE.

Rs.1-12-0 is since recovered.

The realisation of the balance of rent due in respect of the building at Tamarakki viz.,Rs.1-12-0 is awaited.

(f) Paragraph 5(g) of Audit Report 47-48. 46-47.
,, 18(b) ,,

VACANT SITE AROUND GIRLS' SCHOOL PERUNGARUNAI - LEAVE AMOUNT.

Postings in the Micellaneous Demand register will be shown.

The actual demand and the collections and the balance,if any were not posted and shown as promised.

(g) Paragraph 5(h) of Audit Report for 47-48. 46-47.
,, 18(c) ,,

Credit will be shown.

SCHOOL BUILDING AT VETTIYUR.

The credit for the lease amount stated to have been realised was not pointed out.

h)Paragraph 5(j)of Audit Report 47-48.
,, 18(f) ,, 46-47.

EL VEN SCHOOL BUILDINGS RENT OUT:

Posting of actual demand and collections and balance to be recovered if any, in the Miscellaneous De and Register still remained to be made and shown for audit.

Postings in the Miscellaneous Demand register will be shown.

i)Paragraph 5(k)of Audit report 47-48.
,, 20 ,, 46-47.

BOARD BOYS SCHOOL RKRIM. PASIPATNAM-RECOGNITION WANTING.

Recognition of the school beyond 1948 by the District Educational Officer is awaited.

The District Educational Officer is addressed and his orders are awaited.

j)Paragraph 5(l) of Audit Report 47-48.
,, 21 ,, 46-47.

SUBSIDY COMPULSORY EDUCATION EXPENDITURE ON MIDDAY MEALS:

The excess of subsidy of Rs.41/- was not refunded so far.

This was already refunded and the file is sent to District Inspector of Local Fund Accounts for verification.

k) Paragraph 5(m) of Audit Report 47-48.
,, 21(c) ,, 46-47.

EXPENDITURE ON MIDDAY MEALS - ACCOUNTS PRODUCED:

The accounts and registers relating to the supply of midday meals of children were not produced as promised.

These will be produced.

l)Paragraph 5(n) of Audit Report 47-48.
,, 22 ,, 46-47.

TRANSFER OF TEACHERS-DISTRICT EDUCATIONAL OFFICER'S APPROVAL WANTING.

A list of transfer made in consultation with the District Educational Officer and travelling allowances paid in respect of such transfers was not prepared and shown during local audit.

The question has been referred to Government in this office Roc. E.8-10581/4 dated 7-3-50.

m) Paragraph 5(o) of Audit Report 47-48.
,, 24 ,, 46-47.

ESTABLISHMENT PROVOCATIONAL-INSTRUCTORS-CONFIRMATION - REPLACEMENT OF UNQUALIFIED TEACHERS BY QUALIFIED PERSONS:

Connected papers promised to be shown during local audit were not produced.

Qualified hands that were available have been posted.

n)Paragraph 5(p)of Audit Report 1947-48.
,, 24 ,, 46-47.

IRREGULAR DRAWAL OF LEAVE SALARY.

Recovery of Rs.13-4-0 would need to be effected. Particulars regarding the drawal of leave salary for March '47 also need to be furnished early.

Since recovered by adjustment from his arrear bills.



o)Paragraph 5(r) of audit report 47-48.
,, 28 ,, 46-47.

SERVICE REGISTERS - DEFECTS.

Action still remained to be taken to rectify the defects pointed out.

1)As
Objection
service r
duced duly ve
2)As per pa
9 service regis
already. The rema
produced at the ne
3)A.O.S.Para 3 c
Service Registers we
shown in 32 cases. T
service registers will b

19

p) Paragraph 5(s) of Audit Report 47-48.
,, 29 ,, 46-47.

MISCELLANEOUS SALES - PAPERS NOT PRODUCED:-

Connected records and registers were not made available as promised.

The papers will be shown.

q)PAragraph 6 of Audit report for 47-48.
( ,, 8(a),(b)and (c) of Audit Report 1943-44)

TOOLS AND PLANT-DEFECTS IN ACCOUNTING:

No action has yet been taken to set right the defects pointed out in this paragraph. The omissions have to be supplied and the defects rectified and action ~~xxxxxkxxxxx~~ taken for the recovery of the cost of any shortage. Early action is called for in the matter.

As observed by Government, the head teachers of all schools have been asked to furnish returns of tools and plants for the period from 1-4-44 reconciled upto 31-3-5 These will be duly verified at an early date. ~~xxxxxxxxxxxxxxxxxxxxxx~~ rectified at an early date

r
r) Paragraph 8(a) of the Audit Report for 1947-48.

REVISION OF PAY AS ON 1-1-47 IN CONNECTION WITH THE GENERAL REVISION OF SCALES OF PAY - DEFECTS:

The register of service books has not yet been opened. Early action should be taken to maintain one and produce the same for audit.

This is since opened.

s)Paragraph 8(b) of the Audit Report for 1947-48.

FIXATION OF PAY IN EXCESS OF THAT ADMISSIBLE UNDER THE ORDERS OF GOVERNMENT:

Only in respect of three taluks the pay of the teachers have been correctly refixed as pointed out in audit and orders have been passed by the President regarding recovery of excess payments. In respect of the other six taluks viz., Sattur, Aruppukottai, Tennad, Paramakudi, Tudukulathur and Srivilliputhur, no action has yet been taken in spite of repeated instructions during local audit not to postpone action. Early action would need to be taken for refixation of pay and recovery of excess payments and for pointing out credits.

The pay of all teachers have since been revised. Excess payments are also recovered.

Report

...N IN FULL ...AI WAS DRAWN ...:

...crutiny in each ...l of dearness ... stated. A time ...d to be fixed for ... of scrutiny and reco- ...ffected automati cally after ...te.

...ragrap 10 of the Audit Report ...r 1947-48.

DIFFERENCE OF PAY PAID IN FULL EVEN FOR PERIODS SPENT ON LEAVE ON HALF PAY AND LOSS OF PAY Rs.31-0-0.

In respect of item 1, the excess payment of Rs.3-8-0 was stated to have been recovered. But credit for the same was not pointed out. In respect of items 2 and 3 the connected records are not made available in support of reply.

Excess dearness allowance in respect of cases mentioned in paras 218, 219,221 and 22 of A.O.S.1947-48 had been recovered. With regard to para 249 leave allowance of Syed Kadir was passed in May 1948 and in that bill dearness allowance was not passed. All the above objections are now closed.

Papers were already shown (vide Paras 211, 208 and ~~231~~ 231 of Annual Objection Statement for 1947-48.

v) Paragraph 11(a) of the Audit Report for 1947-48.

EXCESS PAYMENT OF LEAVE SALARY-INCREASED PAY DRAWN EVEN DURING LEAVE Rs.216-13-0.

No action has yet been taken to recover the excess payments. The reasons for this inaction were not also explained. Immediate action is called for.

Recoveries were already effected as per paras 178,180,184,186,188,189, 190,191,192,193,195,196,198,199,200, 232,233,234,237,238,~~239~~ 239 and 240 of Annual Objection Statement 1947-48.

Recoveries are also effected now as per paras 194,197, 213 and 241.

Recoveries in respect of items 201,185,187 and 235 is still in correspondence.

w) Paragraph 11(b) of the audit report for 1947-48.

PAYMENT OF LEAVE SALARY FOR LEAVE ON PRIVATE AFFAIRS IN EXCESS OF THE MAXIMUM LIMIT OF SIX MONTHS Rs.226-0-0.

Recovery of excess payments pointed out is awaited.

Recoveries have been effected as per paras 179,205,206,207,209,212,226, 230,236 of Annual Objection Statement 1947-48.

Recoveries for paras 214 and 242 will be shown.

x) Paragraph 11(c) of the Audit Report for 1947-48.

PAYMENT OF LEAVE SALARY FOR EXCESS OF THOSE AT CREDIT Rs. 84/-. Recovery is still awaited.

Recovery of excess leave salary:- Recoveries were effected as per paras 182,183,202,203,204,210,217,224,225, and 227 of A.O.S. 47-48. In respect of para 26, the teacher says that she did not receive payment of the excess as detailed in the objection. In respect of para 216,correspondence is pending.

y) Paragraph 12(a) of the Audit Report for 1947-48.

PAYMENTS MADE FOR PERIODS ON ... OF PAY. Rs.36-14-0. ... recovered may be ...

Rs.12/- is recovered now. The balance will be recovered in two instalments.

...graph 12(b)(ii) of the Audit ...Report for 1947-48.

...OTHER KINDS OF IRREGULAR GRANT OF ...AVE:-

The circumstances under which the ...leave on average pay for one month ...sanctioned for a second time were ...not explained as called for in the ...paragraph.

Originally leave application was dealt with by a clerk and leave sanctioned. After reshuffling of work,another clerk who happened to come across with a reminder for the leave dealt with it and obtained sanction of leave for a second time. This is only clerical error.

aa) Paragraph 12(c) of the Audit Report for 1947-48.

LEAVE PREPARATORY TO RETIREMENT: EXCESS LEAVE SALARY PAID Rs.68-4-0.

Credit for the amount stated to ...ve been recovered from the Provident ... of the teacher was not pointed ...

The leave is since treated as leave on half pay. A total amount of Rs.232/- was recovered from the Provident Fund account of the teacher. Now, the leave salary at half pay is passed and Rs.68-4-0 as per this para is recovered.

...ph 12(d) on the audit report ...947-48.

...R GRANT OF LEAVE ON MEDICAL ...ATE. Rs. 31-4-0.

...y of the excess payment of ...s still awaited.

The entire amount of Rs.31-4-0 is recovered.

...aragraph 13(1) and (6) of the ...udit Report for 1947-48.

...SCHOOLS - ORUVANKADAL- MELAK- ...RECOGNITION AMONG:

...cted records in respect of ... schools were not produced ...ication.

The papers were shown and paras 269 and 270 of Annual Objection Statement 1947-48 founded.

...dixexamen Paragraph 14 of ... Report for 1947-48.

...EDY IN RESPECT OF ...MENTARY EDUCATION ...OVINCE.

In spite of items (a),(b) and (c) it was stated that a cheque for Rs.378/- was drawn for adjustment to provincial books. The treasury chalan in support of the adjustment was not produced for verification in spite of repeated calls. In respect of overdrawals detailed in theme(d) and (e) the exact amount to be refunded may be worked out with reference to vouchers and the same refunded to Government without any further delay.

The entire amount as per paras(a), (b)(c) and (e) have been refunded. There was no excess drawal of rent as pointed out in para (d) and this has been reported to the Examiner of L. F. Accounts.

...graph 15(a) of the Audit Report ...r 1947-48.

...LLANEOUS DEMAND REMISSION CERTAIN ... NOS CREATED IN 1945-47 NOT ATTENDED ... 1947-48.

Papers will be shown.

Connected records in support of the non-issue of items 2 and 6 were not produced. In respect of the buildings detailed in Items 1,3,4 and 5 the realisation of rent due is awaited.

ff) Paragraph 15(b) of the A.G.M.T.Report for 1947-48.

RENTING OF DISTRICT BOARD BUILDINGS:
Records in support of the reply that the sites in question were leased subsequently were not produced.

Papers will be shown.

gg) Paragraph 15(c) of the Audit Report for 1947-48.

SHORT COLLECTION OF RENT FROM THE POLICE DEPARTMENT - KOVILANGULAM SCHOOL BUILDING.
The realisation of R.1-8-0 from the District Superintendent of Police, Ramnad is awaited.

Credit will be shown.

hh) Paragraph 16(a) and (b) of the A.R. for 1947-48.

INTEREST ON INVESTMENTS NOT REALISED I. FULL AND REFUND OF INCOME TAX NOT OBTAINED:
Credit for the interest realised may be pointed out. Early action is called for to address the income tax department for getting refund.

The Income Tax Depa... is addressed and the ... Income Tax deduction...

ii) Paragraph 17 of the Audit Report for 1947-48.

SHORT ADJUSTMENT OF BONUS TO TEACHERS:-
Speedy action would need to be taken to list out the short adjustments pointed out in the objection and adjust the same to the Provident Fund accounts of the teachers concerned.

Short adjustments poi... out have since been ...

jj) Paragraph 18 of Audit Report for 47-48.

ACQUITTANCES - WANTING:-
Not even a single acquittance was produced during the recent local audit. Early action is called for in this regard.

Many of the acqui... since shown and ... Acquittances fo... items will be p...

kk) Paragraph 19 of the Audit Report for 1947-48.

LEAVE ACCOUNTS NOT WORKED OUT AND PRODUCED:-
The concerned service registers were not produced for verification during local audit. They would need to be produced without further delay.

Leave accounts will be shown.

ll) Paragraph 20 of Audit Report for 47-48.

VOUCHERS NOT PRODUCED.
Early action would need to be taken to produce the vouchers. The reasons for the inability to produce them till now would also need to be explained.

These vouchers will be produced. The delay is ... reshuffling of work of posting audit registers.

7. MISAPPROPRIATION AND DELAY IN REMITTANCE:
a) A sum of R.21-9-0 ... the house rent for the month of D... 1947, January 1948 and February 1948 ... misappropriated by the teacher, all ... thereof ...

the money was sent for disbursement by sending a forged acquittance of the house owner to the District Board Office. This fact was brought to the notice of the Special Officer, District Board as early as 1-12-1948 by the house owner. But it was not reported to the Examiner of Local Fund Accounts as required by Rule 25 of the rules relating to receipts and charges of District Boards issued with G.O.No.279, L.A., dated 20-1-33 as amended. The amount defalcated viz., R.21-9-0 still remained to be recovered though it is more than 2 years since the defalcation occurred. The recovery should be made without any further delay and credit pointed out.

The sum of R.21-9-0 is since recovered from the pay of the teacher.

b) A sum of R.24-6-0 being the leave salary of Srimathi T.C.Selvanayagam, Conductress, B.M.G.School, Tiruputhur for the period from 6-1-49 to 5-2-49 was drawn on voucher 8379 of March '49 and sent to the Headmistress on 26-3-49 for disbursement. The amount was not disbursed but was refunded s undisbursed on 11-8-49 after a lapse of 4 months and 16 days. This delay in refund amounts to temporary misappropriation for which disciplinary action is called for.

Explanation of the Headmistress is called for and disciplinary action will be taken on the merits of the case.

EXCESS PAYMENTS DUE TO WRONG FIXATION OF PAY AS ON 1-1-1947 DURING 1948-49.

(a) The pay of elementary school teachers as on 1-1-1947 fixed in the revised scales of pay sanctioned by Government was found to be incorrect in certain cases detailed in items 1 to 177 of the annual objection statement for 1947-48 and the defect was pointed out in paragraph 8 of the audit report for 1947-48. During the year under report also, all the teachers were paid at the old incorrect rates of pay. Hence the excess payment made during 1948-49 on account of the pay at the incorrect rate would need to be worked out in all those cases and recovered from the teachers concerned and credits pointed out.

Pay was revised as per audit objection during 1949. So excess payments upto date are being recovered and credits will be pointed out.

(b) In certain cases as detailed in items 2,4,17,24,27,31 and 35 of the Annual objection statement for 1948-49 increments from 1-1-48 are also sanctioned over and above the pay on 1-1-47 fixed wrongly. The excess payments made during the year on account of this irregularity would also need to be recovered and particular/credits pointed out.

The excess payments made owing to grant of increments on 1-1-48 will also be recovered and credit pointed out.

a) The pay of Sri A. Ganapathy Servai Teacher, Board Boys School, Oppilan on 1-1-47 was fixed at Rs.27/- in the revised scales of pay after allowing four advance increments. Fro the entries in his service register it was seen that the service put in by him from 5-7-28 to 1-8-36 was on fixed rate of pay of Rs.20/- and that he was also under suspension from 1-7-38 to 29-6-39. Hence, his period fro 5-7-28 to 31-8-36 and 1-9-36 to 29-6-39 should have to be excluded for purposes of advance increments. But it was also taken into account and four advance increments allowed. Excluding these periods of service amounting to 10 years, 11 months and 25 days, he was eligible only for one advance increment and his pay should have been fixed at Rs.24/- instead of Rs.27/-as was done. Excess paid at Rs.3/- per month from 1-1-1947 onwards to 28-2-49 amounting to Rs.81/- would need recovery along with subsequent overpayments till refixation of pay as a-bove.

This teacher has since appealed to the Director of Public Instruction. In the meanwhile, recoveries are also being effected in instalments.

9. DEARNESS ALLOWANCE PAID IN FULL WHEN PROPORTIONATE PAY WAS DRAWN FOR VACATION:-

In respect of all the cases in which the school year were paid proportionate pay for the summer vacation with reference to G.O.No.4207, L&M dated 11-4-38 dearness allowance was paid in full. Instead of in proportion to the proportionate pay paid as per instructions of Government in their Memo No.70766-B1-46-2, Education, dated 10-2-47. A few such examples are cited below. All such cases would need to be scrutinised and necessary recoveries made and a list of the overpayments, thus made and recovered, furnished together with a certificate that the excess payments have been made good in all cases.

Recoveries are effected fro the five teachers as below:-
1)Rs.11-10-0 in pay for October 1949 and Rs.2-3-0 in the pay for May 1950.
2)Rs.9/-in the pay for October 1949 and .1-11-0 in the pay for April 1950.
3)Rs.4-5-0 in the pay bill for April 1950.
4)Rs.11-10-0 in the pay for October 1949(C.B.V.No.5527/Mone
5)Rs.8/- in the pay for January 1950 and Rs.1-8-0 in April 1950.
It is also certified on verification that there is no further case of overpayments.

| Name of teacher and particulars. | Pay and dearness allowance drawn Vacation - May '48. | O.A. Admissible. | Excess. |
|---|---|---|---|
| 1)Sri Avudiappa Pillai, Teacher, B.B.S. Nallukurichi. | Rs.8-3-0 & ,,19-0-0 | Rs. 5 3 0 | Rs.13-13-0. |
| 2)T.Narayanan, Teacher, B.B.S. Perumalthevanpatty. | ,,12-15-0& ,,19--0-0 | Rs. 8 5 0 | ,,10-11-0 |
| 3)A.Joseph, Teacher, Board Boys School, Selloor. | ,,23--3-0 & ,,19--0-0 | ,, 14-11-0 | ,, 4-5-0 |
| 4)V.Nagalingam, Teacher, B.B.S. Selvanayagam. | ,, 8--3-0 & ,, 19--0-0 | ,, 5-3-0 | ,,13-13-0 |
| 5)V.Kumarasami, Headmaster, B.B.S. Sayalkudi. | ,, 15-0-0 & ,, 19-0-0 | ,, 9-8-0 | ,, 9-8-0 |

10. VACATION PAY-PAID IN EXCESS.

Sri [illegible]Subramanian, Teacher, Board [illegible]School, Vellikurichi was paid [illegible].1-8-0 and dearness allo[illegible]s.8-12-0 for the month of [illegible]ation) on voucher No. Rs.17-12-0 is recovered in the pay bill for April 1950.



No.8[illegible]3/3-49. The teacher entered the service of the District Board on 1-4-48. He was, therefore, eligible only for proportionate pay and dearness allowance for May 1948 viz., Rs.2-12-0 and Rs.1-12-0 respectively. The excess paid viz., Rs.17-12-0 would need recovery.

11. PAYMENT OF LEAVE SALARY FOR UNEARNED LEAVE IN EXCESS OF THE AMOUNT ADMISSIBLE:-

a)Under Rule 13 of the Madras Leave Rules, 1933, unearned leave on private affairs not exceeding three months at a time only may be granted. But in the following cases unearned leave on private affairs was granted in excess of the limit prescribed. The leave salary paid in excess in each case would need recovery.

| Name of teacher. | Period for which U.E.L. on private affairs was granted. | Excess leave salary and D.A. paid. |
|---|---|---|
| 1)Sri A.Sundararajan, Teacher, B.B.S.Vagudi. | 10-6-46 to 20-9-46. | Rs.10-10-0. |
| 2)U.Chellam Servai, Teacher, Board Boys School, Kattikulam; | 9-8-45 to 16-1-46. | ,,60--1-0 |
| 3)Adirtham Nallathambi, Teacher, B.B.S., Tiruppuvanam Pudur. | 17-6-47 to 28-9-47. | ,,12-13-0. |
| 4)Sri S.Shanmugam Pillai, Teacher, B.B.S., Neikuppai. | 10-7-47 to 4-11-47. | ,, 26-8-0. |

b)According to rule 13 of the M.L.R. (Madras Leave Rules) unearned leave on private affairs in the total service of an official should be limitted to a period of 6 months in all. But Sri M.Ramiah, Teahher, Board Boys School, Nallekurichi was granted unearned leave on private affairs for a period of 2 months and 8 days on follows when he had already availed of leave on private affairs for 5 months and 1 day, thereby resulting in the grant of unearned leave on private affairs for a total period of 7 months and 9 days. The period in excess of 29 days should therefore be treated as extra-ordinary leave. The salary and allowances for unearned leave on private affairs paid to him in excess of 6 months viz., one month and 9 days amounting to Rs.33-10-0 would need recovery.
15-7-46 to 14-9-46 - 2 months.
24-1-49 to 31-1-49 - 8 days.

Recoveries have been effected as below:-
1)Rs.9-15-0is due and this is recovered in the pay for December'49
2)Rs.60-10-0 recovered in the pay bills from December 1949 to May 1950 at Rs.10/- per mensem.
3)Rs.11-10-0 is due and this is recovered in Pay for December'49 and June 1950.
4)Rs.26-8-0 recovered in pay bill for March and April 1950.

Rs.33-10-0 is recovered in three instalments.

12. GRANT OF LEAVE PREPARATORY TO RETIREMENT IRREGULARITY.

Sri K.Malayandi, Teacher, Board Boys School, Tiruppuvanampudur was granted leave on medical certificate from 21-2-49 to 30-4-49. He joined duty on [illegible]-5-49 and retired from service on [illegible]-7-49 on superannuation. According

Rs.37-4-0 is due and is recovered in pay bills from December 1949 to March 1950.

According to G.O.No.2490,L.A., dated 19-8-42 there should have been an interval of three months between the date of return from medical leave on medical certificate and hence the leave from 21-2-49 to 30-4-49 should have been treated as one preparatory to retirement and the leave modified as leave upto 30-4-49. The excess leave salary over half pay paid to the teacher for the period from 22-2-49 to 30-4-49 would need to be made [illegible] and credit pointed out.

13. IRREGULAR GRANT OF INCREMENTS - EXCESS PAYMENTS:-

a) In 15 cases as detailed in items 3,6,11,15,16,36,37,40 and 41 of the Annual Objection Statement for 1948-49 the periods of leave taken by non-permanent teachers which do not count for increments were counted for increments from 1-1-1948 and incremental salary paid. The excess payments made on account of the irregularity would need recovery and the entries in the concerned service registers also would need to be altered.

In respect of items 36,37 and 41 the teachers were confirmed from the date of completion of probation and so, recoveries do not arise. In other cases, recoveries will be effected and credit shown.

b) In all cases where increments of teachers had been postponed to a future date of a measure of punishment, increments were allowed with effect from 1-1-1948 itself and the increased pay paid to the teachers from the date. Five instances are detailed in item 8,10,22,28 and 39 of the Annual objection statement for 1948-49. The irregular grant of increments would need to be rectified and excess payments made good.

| | |
|---|---|
| 1) A.Subramania Pandian. | This teacher had drawn increment from 1-7-43. |
| 2) A.Maria Arokia Mudaliar. | The pay was allowed from 1-7-48. |
| 3) V.Rengasami Naidu. | Rs.6/- is since recovered in Supplemental bill passed in May 1950. |
| 4) A.Eswara Iyer. | Order F.Dis.2146/48 dated 23-3-48, cancelling the postponement of increment will be shown. |
| 5) John Chinniah | The teacher is granted increment from 25-4-49 after postponement of increment for 3 months. Orders were passed on 22-3-48 and so it does not affect the increment falling due on 1-1-48. |

14. CREATION OF NEW POSTS - SANCTION OF DISTRICT BOARD AND DISTRICT EDUCATIONAL OFFICER- WANTING:-

In the following cases in which additional posts of teachers were created and employed in the schools the sanction of the District Board and approval of the District Educational Officer were not pointed out.

Sanctions will be shown.

| Name of School. | No. of sanctioned posts of teachers. | No. of teachers employed. | Additional staff. |
|---|---|---|---|
| Board Higher Elementary School, Kallarkoil. | 1 Sec.Gr. post. | 3 Sec.Gr.Posts. | 2 Sec.Gr.Teachers. |
| ,, Sankaralingapuram. | 9 (H.S.Gr.) | 10 H.S.Gr.) | H.Gr. Teacher. |
| ,, Anbupurkulam. | 3 ,, | 4 ,, | 1 ,, |
| ,, ,, Sornamalapuram. | 1 ,, | 2 ,, | 1 ,, |
| [illegible] | 1 ,, | 2 ,, | 1 ,, |



15. IRREGULAR PAYMENT OF LEAVE SALARY.

Ummalliammal, a non-permanent assistant, Board Mohammadan Girls School, Alagankulam was on maternity leave from 2-6-46 to 1-8-46 when she had at her credit 8 days earned leave. Instead of exhausting the 8 days of earned leave and treating the balance of one month and 22 days as maternity leave and as readred by rule 101 of the Fundamental Rules the entire period of two months was treated as maternity leave. Subsequently from 12-8-48 she was granted leave on private affairs for 3 months and earned leave for 12 days on leave on private affairs for 3 months and at one spell and further leave salary was paid for her as shown below:-

| | | Pay. | Dearness allowance. |
|---|---|---|---|
| Vr.6124/12-48 | from 7-11-48 to 23-11-48. | 7-8-0 | Rs. 8 14 0 |
| | 24-11-48 to 30-11-48 | 3-10-0 | |
| ,,6776/1-49 ,, | 1-12-48 to 31-12-48 | 15-8-0 | ,,19 0 0 |
| ,,7432/2-49 ,, | 1-1-49 to 31-3-49 | 16-0-0 | ,,19 0 0 |
| ,,8029/3-49 ,, | 1-2-49 to 15-2-49 | 8-9-0 | ,,10 3 0 |
| | | Rs.51 3 0 | Rs. 57 1 0 |

The procedure adopted in granting the earned leave between the two periods of unearned leave would appear to be an evasion of the rules to avoid the maximum limit of 3 months of unearned leave that may be granted on one occasion under rule 1. of the Madras Leave Rules. The correct leave admissible to her was earned leave for 7 days from 12-8-48 to 18-8-48 as she had only 7 days at her credit on 11-8-48 and unearned leave for 3 months from 19-8-48 to 18-11-48. The period from 19-11-48 to 15-2-1949 should have been treated as extra-ordinary leave on loss of pay. The excess leave salary of Rs.25-11-0 and allowances of Rs.22-4-0 and Rs.55-13-0 paid to her amounting to Rs.104-8-0 would need recovery.

16. EXCESS PAYMENT OF GRATUITY TO A TEACHER:-

A sum of Rs.135/- was sanctioned in District Board Resolution No.1249 dated 29-4-48 as gratuity and paid on Vr.No. 5232 of December 1948 to Sri T.Sankaranarayana Thevar, retired teacher, Board Boys School, Ambapuram for a service of 15 years, calculated at half months pay viz., Rs.9/- for each year of service prior to his admission to Provident Fund on 1-4-26.

From a perusal of the entries in the service register of the teacher it was seen that the correct date of his entry into service (vide page 6 where the service has been recast) was 18-7-21. It is also in accordance with the calculations in his leave account wherein the service from 18-7-41 only was taken into account. Though there were entries in column 7 of page 5 of the service register as "25-3-11 to 20-10-27" and in column 11 as "Appointed in Dis. No.153 dated 4-4-11" they were not

23

The mistress is not now in service. Necessary action is being taken to recover the excess payments.

22

not attested by anybody nor were xxx there particulars regarding the school or schools in which the teacher had worked during the period 25-3-11 to 20-10-27 and the rates of pay drawn by him from time to time. There was also no record of annual verification of services during this period. These entries also indicated continuous service from 25-3-11 to 20-10-27. But the teacher in his application for gratuity vide D.Dis.11560/48, dated 23-12-1948 dated 15-6-48 has stated that he entered service only on 17-8-15 and had put in service of 8 years 7months and 18 days before his admission to Provident fund with three breaks in his service as shown below:-

| | | | | |
|---|---|---|---|---|
| 17-8-1915 to 19-4-1917 | 1 | 8 | 3 | Untrained service. |
| 3-7-1917 to 5-8-1919 | 2 | 1 | 3 | |
| 12-4-1921 to 20-6-1921 | 0 | 2 | 8 | |
| 13-7-1921 to 31-3-1926 | 4 | 8 | 14 | Trained service. |
| Total | 8 | 7 | 28 | |

Verification of services was recorded for the first time only for 31-12-1929. In spite of the defects referred to above and the statement of the teacher about his service the single collective and unattested entry covering a period of Yrs. 16-6-26 viz.,25-3-11 to 20-10-27 which is also inconsistent with the particulars of service furnished by the teacher himself in support of his claim for gratuity was taken as the basis for reckoning service qualifying and established and gratuity paid. The date of commencement of service adopted (page 6 of service register) xx viz.,18-7-21 agreed partly with the statement of the teacher. The teacher would therefore be eligible for gratuity of Rs.36/- only for 4 years. The excess payment of Rs.99/- made to him would need to be recovered or made good from the persons responsible.

ii) The xxxxxxxx history of service showing interruption, full details of date of beginning and ending of service, period not reckoned as service etc., required to be furnished in page 2 of the application for gratuity was not furnished. A mere certificate to the effect that qualifying service was 5 years and 3 days and that gratuity not exceeding Rs.135/- is admissible was furnished. It is not understood how this certificate was furnished in spite of the discrepancies and omissions referred to above.

The retired teacher is addressed to remit the excess amount. On receipt credit will be pointed out.

The certificate was recorded with reference to the Service Register, as is usual in all such cases of sanction of gratuities.

17. EXCESS PAYMENT TO UNQUALIFIED TEACHER:

A sum of Rs.170-2-0 being the pay for 1-7-47 to 7-12-1947 was drawn on Vr.8443 of March 1949 and paid to V.Rajeswari, an untrained xxxAssistant, Board Muslim Girls School, Rajasingamangalam. She was not a fully qualified teacher. Exemption was applied for to the Inspectress of Girls Schools, VII Circle in the Special Officer's letter Roc.No.E.9-18070/47 dated 7-10-47. The Inspectress in her

Kind reference is solicited to appendix to G.O.No.972 Edn.,&P.W.,dated 10th May 1947, fixing the rates of pay to different grades of untrained teachers. V.Rajeswari was a higher Grade failed hand, and so she was posted at Rs.20/-per mensem. A reference was issued to Government in this office

her D.Dis. No.422-47 dated 5-11-47 ordering the service of Rajeswari should be dispensed with as she was not fully qualified and accordingly she was discharged from service from the afternoon of 7-12-47. Her pay from 1-7-47 to 7-12-47 which has been withheld pending receipt of exemption was now claimed at Rs.20/- p.m. and paid to her. As she was not a fully qualified teacher she should have been paid at Rs.15/- p.m. pay fixed for untrained mistress in Government Memo No.28000/D-2/47 Edn., dated 4-11-48. The excess paid viz.,Rs.23-9-0 as shown below would need recovery.

| MONTHS. | Amount paid. Rs. A. P. | Excess. Rs. A. P. |
|---|---|---|
| July and August 1947. | 40 0 0 | 10 0 0 |
| From 1-9-47 to 7-9-47. | 4 11 0 | 1 3 0 |
| " 23-9-47 to 30-9-47 | 5 5 0 | 1 5 0 |
| October and November'47. | 40 0 0 | 10 0 0 |
| From 1-12-47 to 7-12-47. | 4 8 0 | xxxxxx 1 1 0 |
| | 94 8 0 | 23 9 0 |

18. APPOINTMENT OF UNQUALIFIED PERSON FOR THE POST OF A PEON CONDONATION:

While verifying the acquittances of the Board Higher Elementary School, Kottaiyur, it was seen that Sri Karuppiah, Peon was giving acquittances for his pay by thump impression, evidently perhaps that he could not read and write the language of the District. viz., Tamil as required by the rule 2(b) of the rules prescribing the qualification required for xxxxxxxxxxxxx inferior servants. Sri Karuppaian is therefore not qualified for the post of a peon. The condonation of Government for the payment made to an unqualified peon would therefore need to be obtained.

19. RECOGNITION OF SCHOOLS -WANTING:

(i) The following new schools were opened from the dates noted against each. The sanction of the District Board and the District Educational Officer were not pointed out.

| VILLAGE. | DATE. |
|---|---|
| Sundakkadu. | 31-12-48. |
| Ulagampatty. | 10-1-49. |
| Thambipatty. | 12-7-48. |

ii) In respect of the Board Boys Sc Katchathanallur, the Dt.Edl.Officer accorded temporary recognition upto 31-5-48 only. But the school conti to work in spite of the report of t Deputy Inspector of Schools, Parang Range that there was poor attend

Office Roc.B.1-23-12-1948 to cla doubt as to whethe Memo No.9800/B2-4 refers to all the untr irrespective of the fact is untrained lower, higher dary grade. In reply thereto Director of Public Instruction, had in his letter D.Dis.2316-B1/ dated 4-1-50, intimated that the pay of Rs.15/- fixed in Government Memo No.9800-B2/47 dated 4-11-48 applies to lower untrained teachers only, and that G.O.No.975,Edn.,date 10-5-47 fixing Rs.20/- for higher grade untrained teachers is to be followed. This objection may therefore be dropped.

Government is addressed in the matter and their orders are awaited.

the nish D.E

school was not working
on has been applied for by
ficer only on 9-2-49 in Roc.
dated 9-2-49 and the recogni-
are awaited.

FIXED CONTINGENCIES-PAID IN EXCESS OF WHAT ADMISSIBLE.

In G.O.No.1224, Education, dated 1-8-45 Government ordered that a subsidy of Re.1-8-0 per teacher on account of fixed contingencies will be given to teachers employed as a result of the introduction of compulsory elementary education in certain areas and the District Board accordingly resolved to pay Rs.1-8-0 per teacher employed with effect from October 1947. Instead of taking into consideration the fact that only those teachers who were employed consequent to the introduction of compulsory elementary education are eligible for fixed contingencies at Rs.1/8/0 and others at Re.0-4-0 and Re.0-8-0 as the case may be, fixed contingencies were paid in respect of the Board Mohammadan Girls School and Boys School at Tirupputhur and the Board Boys School, T.Pudupatty in excess of that admissible as detailed below. The excess payment thus made amounted to Rs.53-15-0 which would need to be recovered or regularised.

BOARD MOHAMMADAN GIRLS SCHOOL, TIRUPPUTHUR.

| Vr.No. | Amount of F.C. Paid. Rs. A. P. | Amount admissible. Rs. A. P. | Excess. Rs. A. P. |
|---|---|---|---|
| 4155/10-48 | 6 0 0 | 2 8 0 | 3 8 0 |
| 5206/11-48. | 6 0 0 | 2 8 0 | 3 8 0 |
| 5670/12-48 | 6 0 0 | 2 8 0 | 3 8 0 |
| 237/1-49 | 6 0 0 | 2 8 0 | 3 8 0 |
| | 6 0 0 | 2 8 0 | 3 8 0 |
| | 5 0 0 | ø2 8 0 | 3 8 0 |
| | | | 21 0 0 |

...R BOYS SCHOOL TIRUPPUTHUR.

| | | | |
|---|---|---|---|
| | 5 0 | 1 0 0 | 3 8 0 |
| | 5 0 | 1 0 0 | 3 8 0 |
| | 5 0 | 1 0 0 | 3 8 0 |
| | 5 0 | 1 8 0 | 3 8 0 |
| | 2 12 0 | 0 12 0 | 2 4 0 |
| | 2 12 0 | 0 12 0 | 2 4 0 |
| | | | 18 8 0 |

...PUDUPATTY.

| | | |
|---|---|---|
| 2 12 0 | 0 12 0 | 2 4 0 |
| 2 12 0 | 0 12 0 | 2 4 0 |
| 2 12 0 | 0 12 0 | 2 4 0 |
| 2 12 0 | 0 12 0 | 2 4 0 |
| 2 12 0 | 2 4 0 | 1 12 0 |
| 2 12 0 | 2 4 0 | 1 13 0 |
| 2 12 0 | 2 4 0 | 1 14 0 |
| | | 14 7 0 |

Explanations of the head teachers were called for to verify if there is excess payment. On receipt of replies, excess if any will be recovered.

...nts ... Acquittances will be shown
...rents during next local audit.
...iled
...nual
...ittances
...ther

-17-

...acknowledgments as the case may ...re not produced. They may be pro...arly.

...OOLS AND PLANT - DEFECTIVE MAIN...NCE OF ACCOUNTS:

From the year 43-44 no annual returns of tools and plant was on 1st April of each year were received from several schools nor were they called for by the District Board office and checked and the discrepancy reconciled or recoveries effected wherever necessary. The defect was being pointed out repeatedly year after year from the year 43-44. In reply to the objections the Special Officer in his letter No.Roc.5539/46 dated 22-2-49 had promised to attend to the omissions in the past several years and to set right the tools and plant account by sending for the headmasters and preparing a correct account and to report the result to the Audit Department. Yet the prompt submission of the annual returns of tools and plant as on 1-4-49 by the headmasters of elementary schools was not watched in the District Board office nor was any effective action taken to obtain the same and check them with the tools and plant account maintained in the District Board office and to get the discrepancies reconciled and the returns filed under the orders of the District Board Educational Officer and to recover the cost of shortages, if any that might be noticed in the course of check from the headmasters responsible, as may be seen from the fact that the annual returns of tools and plant as on 1-4-49 were received only in respect of 306 schools out of 560 as shown below and from the absence of any scrutiny exercised in the District Board office over the returns thus received. The entries have been merely copied in the registers in the District Board Office without action having been taken for ...t an action having been taken for ...the entries therein with the ...ained and for recovering the ...found short.

...would need to be taken ...necessary checks exer... ...ts furnished to this ...ct that the returns ...ed and the value ...s recovered and ...funds or written

...to be ...ementary ...ditionally ...heck fur... ...rther

25

As instructed by Government in their order No.No.338, Edn., dated 8th February 1950 (passing orders on Audit Report for 47-48) all the Head teachers of schools have been asked to furnish a return of tools and plant showing the opening balance on 1-4-44, supplies made every year and those written off every year and the closing balance on 31-3-50. These will be verified and the registers of tools and plants in this office will be brought upto date and shown during the next annual audit.

| NAME OF TALUK. | No. of schools as furnished by clerks. | No. of schools for which returns were received. | No. of s for wh return not rec |
|---|---|---|---|
| 1. Tiruvadanai. | 45 | 40 | 5 |
| 2. Paramakudi. | 63 | 36 | 27 |
| 3. Ramnad. | 49 | 29 | 20 |
| 4. Aruppukkottai. | 68 | 35 | 33 |
| 5. Srivilliputhur. | 39 | 24 | 15 |
| 6. Sattur. | 57 | 36 | 21 |
| 7. Tirupputhur. | 81 | 68 | 13 |
| 8. Shivaganga. | 57 | 45 | 12 |
| 9. Sivaganga. | 101 | 53 | 48 |
| | 560 | 366 | 194 |

23. IRREGULAR ACCOUNTING OF MONEY ORDER DEPOSITS:

A sum of Rs.1,472-13-9 being the decree amount realised in O.S.No.221/50 of the xxxxxxxxxx District Magistrate Court, Sattur kept in deposit was lapsed to Elementary education funds of the District Board in the month of February 1949. It was seen from the judgment copy that this amount was entrusted to the District Board by the Deputy Registrar of Co-operative Societies, Ramnad with a specific request for constructing a school building at Karaneri village, Sattur Taluk. It was also seen that another sum of Rs.200/- received from the Vakil relating to the same suit was also directly credited to Elementary Education funds without being kept under deposits. As the procedure of accounting adopted would result in the amount of Rs.1672-13-9 given for a specific purpose being utilised for expenditure on purposes other than that it was intended for, the amounts would need to be kept under "Deposits" till the work is done or invested in Government securities till it is required for the actual expenditure on the particular subject for which it was given.

Originally, this amount was kept in deposit from 1942 with the object of fulfilling the object for which the amount was entrusted. [illegible] consequence of the objection raised in Objection Statement for 1943-44 para 12, this amount was transferred to Elementary Education account. However this amount will be either be placed under deposit or invested, shortly.

24. SERVICE REGISTERS NOT PRODUCED: In 56 cases as detailed in items 14,21, 44,54,55 and 56 of annual objection statement for 48-49 service registers were not produced to verify the correctness of increments sanctioned, leave granted, pay etc., They may be produced early.

The [illegible] produc

25. VOUCHERS NOT PRODUCED:

Twelve vouchers covering an expenditure of Rs.991-4-0 on pay and allowances of the establishment as detailed were not produced for audit in spite of repeated calls. They would be produced without any further

| Voucher No. | Amount. Rs. A. P. |
|---|---|
| 3. 61[illegible]7 12-48. | 67 12 0 |
| 4. 6137 ,, | 52 0 0 |
| 5. 6190 ,, | 96 0 0 |
| 6. 7728/3[illegible]-49 | 94 5 0 |
| 7. 7796 ,, | 206 3 0 |
| 8. 7933 ,, | 2 4 0 |
| 9. 21[illegible] ,, | 1 14 0 |
| 10. 8152 ,, | 290 8 0 |
| 11. 8194 ,, | 107 15 0 |
| 12. 8670 ,, | 11 6 0 |
| | 991 4 0 |



26. The general result of the audit may be considered not satisfactory.

NOTED.

27. GROSS RECEIPTS AND CHARGES: - The gross receipt and charges for the year were Rs.8,94,098-2-9 and Rs.9,82,725-5-3 respectively.

NOTED.

28. OBJECTIONS PENDING SETTLEMENT: Eight hundred and fifty six items of objections involving a sum of Rs.27,688-12-6 were pending settlement at the close of audit as abstracted below and detailed in the Annual Objection Statement.

It is requested that replies to objection statements may be verified and the objections settled at an early date.

| YEAR. | NO. of items. | Amount. Rs. A. P. |
|---|---|---|
| 1944-45. | 12 | 344 7 3 |
| 1945-46 | 129 | 866 0 0 |
| 1946-47 | 229 | 9972 0 3 |
| 1947-48 | 349 | 8413 4 0 |
| 1948-49 | 137 | 8093 1 0 |
| | 856 | 27688 12 6 |

S.V. SARMA,
Assistant Examiner of Local Fund Accounts,
Southern Circle, TIRUCHIRAPALLY.

Sd.S.O.SP; Odayappa,
PRESIDENT, 21-6-50.

nv. 7/9/50.

For President,
Ramanathapuram District Board
At Madhurai.

PROCEEDINGS OF THE ORDINARY MEETING OF THE RAMANATHAPURAM DISTRICT BOARD AT MATHURAI.

DATED 21-8-1950.

NO. 942.

Audit report on the Elementary Education fund accounts of the Ramanathapuram District Board for the year 1948-49 and draft replies thereon.

Board for approval.

RESOLUTION : APPROVED.

/True extract /

For President,
Ramanathapuram District Board.
At Mathurai.

nv.21/9.

EDUCATION DEPARTMENT.

To

From

The Director of Public Instruction,
MADRAS.

The President,
District Board, RAMNAD.

L. Dis. No. 614 BI/50 dated 3-5-50.

Sir,

Sub:- Elementary Education - District Board, Ramnad - Budget Estimate for 1948-49 - Excess expenditure - Reappropriation, of funds from one main head to another - Approved.

Ref:- Your letter No. E.1.A.R.P. 4/48-49 dated 24-4-50.

---

The reappropriation of expenditure in Elementary Education Funds in 1948-49 from one main head to another as detailed in your letter cited is approved.

A.Padmanabha Reddy,
For Director of Public Instruction.

/True copy /

For President

L.F.No. 6428
12/10/50

Office of the Examiner of Local Fund Accounts, Madras.

Subject:- Ramnad District Board - Elementary Education Funds- audit report- 1948-49 Replies.

ASSISTANT SECRETARY
13 OCT 1950
EDUCATION DEPARTMENT

31869

Forwarded to the Secretary to Government, Education department with copies of replies of the President and the resolu[tion] the District Board.

Out of 856 items of objections referred to in paragraph 28 of [the] report, 494 items as detailed below, yet remain to be settled.

| Year to which the objection relates. | No of items. |
|---|---|
| 1945-46 | 80 |
| 1946-47 | 150 |
| 1947-48 | 171 |
| 1948-49 | 93 |

Assistant Examiner of Local Fund Accts

2/9

EDUCATION DEPARTMENT.

From

The Director of Public Instruction,
MADRAS.

To

The President,
District Board, RAMNAD.

L. Dis. No. 614 BI\50 dated 3-5-50.

Sir,

Sub:- Elementary Education - District Board, Ramnad - Budget Estimate for 1948-49 - Excess expenditure - Reappropriation of funds from one main head to another - Approved.

Ref:- Your letter No. E.1.A.M.P. 4\48-49 dated 24-1-50.

---

The reappropriation of expenditure in Elementary Education funds in 1948-49 from one main head to another as detailed in your letter cited is approved.

I have the honour to be,
Sir,
Your most obedient servant,
A. Padmanabha Reddy,
for Director of Public Instruction.

/True copy/

30 V-19

Edn/LS

33/27.11

Subject:- Audit report – 1948-49 – E.E. fund – Dt. Rd. Ramanathapuram – Orders passed.

Read :- From the Accountant of L.F. Accts No. 6428 dated 12.10.50.
Order No. No. 3145 Edn. dated. 27-11-50.

1. Recorded.

Para 2. Paras 6(d) and 7 of the report The attention of the P.D.B. Ramanathapuram is invited to the orders passed in govt. Memo No. 3360-C/50-4 Edn d. 27.6.50 and in govt. Memo No. 13696-C/50-3 Edn. d. 5.F.50

3. Para 2 of the Report- A copy of the Remarks of the Accountant of L.F. Accts is forwarded to the P.D.B. Ramanathapuram and he is requested to take immediate steps for the settlement of the pending Audit objections

...spread to. A report should be forwarded to Govt.
...in the matter before 5. 11. 50 -:-

To

The President,
D.P. Bd.
Ramanathapuram
(With a copy of the remarks at P on p 55 of)

The D.P.O
(With the copy of the report replies and remarks of Examr at X)

The Examr of L.F. Accts
I.S.C.

23/11/50