

Edm

(1950) Department.

MIS.

SERIES.

G.O. NO. ³²⁷²~~5272~~ Education.

Dated 9th December, 1950.

closed

1/28/2/51

[Despatch Abstract.]

Audit Report - Elementary Education Fund account - District Board, Mathurai -

1947-48 - Recorded.

Back Papers.

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

Further Papers.

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

Enclosures to Rec No 12652/49 S 11.7.50.
LF 1605/13.6.49

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS
OF THE MADHURAI DISTRICT BOARD FOR THE YEAR 1947-48.

Name of Auditor : Sri G.R. THOMAS, District Inspector of Local Fund Accounts.
Time taken for audit : From 15-11-48 to 31-3-49.

The District Collector who was appointed as Special Officer continued to exercise the powers, discharge the duties and perform the functions of the District Board and its President throughout the year. The office was held by the following gentlemen during the year under report.

(i) P.I.S. Mair, Esq., B.A., I.C.S. from 1-4-47 to 18-4-47.

(ii) Sri V.R. Krishnasamy Ayyar, Personal Assistant to the Collector (incharge) from 19-4-47 to 6-5-47.

(iii) Sri V. Ramanatha Rao Naidu from 7-5-47 to 8-6-47.

(iv) Sri K. Ramaswami Rajan from 9-6-47 to 31-3-48.

2. The receipts and payments during the year are shown in the Annual Account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the general and elementary education funds. The closing balance, viz. Rs. 15,57,014-1-10 agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1948 and is in agreement with the balance in the Treasury Pass Book, after allowing for outstanding cheques, unremitted revenue on hand at the close of the year, and for the differences enumerated in detail in paragraph 3 of the Audit Report on the General Fund Accounts for the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the Annual Objection Statement which should be read as part of this Audit Report.

4. PENDING OBJECTION OF PREVIOUS YEARS.

(a) Paragraph 5 of the Audit Report for 1944-45.
and " 4 " 1946-47.

P. T. O.

Certificates of verification of Tools and Plant Registers were not furnished in regard to many schools in the Periakulam Taluk.

(b) Paragraph 10 of the Audit Report for 1946-47.

CONSTRUCTION OF SHEDS - COMPULSORY AREA - APPROVAL

OF THE DISTRICT EDUCATIONAL OFFICE - NOT POINTED OUT:- The Dt. Educational Officer was addressed in R.Dis.6188 dated 25-12-48 for approval of the site. The result of the reference may be intimated.

(c) Paragraph 18 of the Audit Report for 1946-47.

Nine Service Books still remained to be produced.

5. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT :- The expenditure exceeded the allotment provided in the Budget under the following heads of account.

	Actuals 47-48.			Budget allotment.		
(1)	Rs.	A.	P.	Rs.	A.	P.
(1) Staff contribution to Provident Fund.	50505	5	0	27050	0	0
(11) Midday Meals.	8761	10	5			

The sanction of the Director of Public Instruction for the reappropriation of funds from one head to another remained to be pointed out -vide G.O.NO.139 Education dated 29-1-42, of the sum of Rs.50,505-5-0, charged to the head "Contribution to Provident Fund," a sum of Rs.50,000/- represented the sum advanced to the Provident Fund Account for bonus for 1947-48. The sum found to be required for the purpose was only Rs.29,569/-. The balance was refunded back to the Elementary Education Fund in March 1949.

6. ACCOUNT FOR 1947-48 - DEFICIT BALANCES :- Even after the adjustment of a sum of Rs.1,76,800/- from the arrear toll compensation in pursuance of Government memo No.90393-B-247-1-d/29-11-47 for writing off the deficit in the Elementary Education Fund account, the Elementary Education Fund account closed with deficit balance throughout the year. The extent of minus balance at the end of the various months is indicated in the following table.

	Minimum.		
	Rs.	A.	P.
April 47	19,491	1	2
May 47	82,703	13	10

		Rs.	A.	P.
June 47.		1,48,554	2	9
July 47.		2,11,006	8	6
August 47.		2,91,162	14	6
September 47.		4,31,460	10	9
October 47.		4,75,473	8	1
November 47.		4,93,536	3	4
December 47.		5,70,695	12	6
January 48.		3,71,075	2	3
February 48.		3,52,239	10	9

Even at the end of the year, the account closed with minus Rs.54,561-4-4. This points to the need for devising ways and means to avoid such deficit.

7. FIXATION OF PAY AND GRANT OF ADVANCE INCREMENT :- The service books of some teachers indicated some break in their services prior to continuation. The breaks were ignored while fixing the pay in the revised scale on 1-1-47 and the entire period of service was taken into consideration for grant of advance increment. According to the explanation in note under paragraph 3 of G.O.No.2035 Education, dated 19-9-47, service which could not have been counted for increments in the scale of pay applicable should not have been reckoned. In the case of persons who had no substantive posts, the non-continuous officiating service did not count for incremental in the time scale applicable at the time and it may not, therefore, be reckoned for weightages for advance increments in the revised scale of pay. Instances wherein the pay was wrongly fixed are noted in the table at the end of this paragraph. Similar cases if any may be examined and their pay regulated properly.

No.	Name and Address.	Date from which service was counted for weightage for advance increment.	Date from which it should have been counted for weightage for advance increment.	Pay fixed on 1-1-47.	Pay to be fixed on 1-1-47.	Date of ^{next} incremental and the pay on that date.	Excess to be recovered.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	M. Anthonimuthu, Palamedu.	17-12-45.	11-4-46.	Rs. 31/-	Rs. 30 from 1-1-47.	Rs. 31 from 11-4-47.	At Rs. 1 p.m. from 1-1-47 to 10-4-47 & Rs. 1 p.m. from 1-48 to 10-4-48.
2.	Devakirubai Ammal, Kullipallam.	5-3-44.	1-3-37.	32/-	Rs. 32 from 1-1-48.	Rs. 33 from 1-1-48.	Rs. 1 p.m. from 1-1-47 upto date.
3.	M. Mariammal, Vellothampatti.	15-8-45.	3-1-46	31/-	Rs. 30/-	Rs. 31 from 3-1-47.	Rs. 1 p.m. from 1-1-47 to 2-1-47 and Rs. 1 p.m. from 15-1-48 to 16-1-48. (Note: The S.R. did not record any duty during the periods 4-11-45 & 17-12-45 to 2-1-46.)
4.	M. Pericervany, Vraseri.	12-2-46.	2-10-46.	31/-	Rs. 30/-	Rs. 31 from 3-10-47.	Rs. 1 p.m. from 1-1-47 to 2-10-47 & Rs. 1 p.m. from 1-1-48 to 2-10-48.
5.	Alice Mary, Milchiyolac, Veerapandi.	5-9-38.	23-1-39.	32/-	Rs. 31/-	Rs. 32 from 1-1-48.	Rs. 1 p.m. from 1-1-47 upto date.
6.	A. Muthuvankatachalar, Marikkampatti.	21-2-45.	9-1-46.	31/-	Rs. 30/-	Rs. 31 from 9-1-47.	Rs. 1 p.m. from 1-1-47 to 8-1-47 & Rs. 1 p.m. from 1-1-48 to 8-1-48.
7.	M. Ramasamy, Karaikanni.	From the date of entertainment to service.	5-10-46.	31/-	Rs. 30/-	Rs. 31/- from 5-10-47.	Rs. 1 per month from 1-1-47 to 4-10-47 & Rs. 1 p.m. from 1-1-48 to 4-10-48.
8.	K. Palanichandi, T. Pudupatti.	14-4-43.	20-11-46.	31/-	Rs. 30/-	Rs. 31/- from 20-11-47.	Rs. 1 p.m. from 1-1-47 to 19-11-47 & Rs. 1 p.m. from 1-1-48 to 19-11-48.
9.	I. T. Ponnumuthai.	26-3-45.	5-6-46.	31/-	Rs. 30/-	Rs. 31/- from 5-6-47.	Rs. 1 from 1-1-47 to 4-6-48 & Rs. 1 p.m. from 1-1-48 to 21-6-48.

(Continued on page No. 5)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
10.	T. Joseph Naidu.	2--4--45	1--2--46.	Rs. 31/-	Rs. 30/-	Rs. 31/- from 1--2--47.	Rs. 1 p.m. from 1-1-47 to 31-1-47 and Re. 1 p.m. from 1--1--48 to 31--1--48.
11.	M. Arokiaswamy, Kalayanampatti.	15--9--42	3--1--46.	Rs. 31/-	Rs. 30/-	Rs. 31/- from 3--1--47.	Rs. 1 p.m. from 1--1--47 to 2--1--47 and Re. 1 p.m. from 1--1--48 & 2--1--48.
12.	K. Bala subramaniam Markampatti.					Rs. 30 from 17-1-47 only & 31 from 18--1--48.	Rs. 30 p.m. for 16 days and Re. 1 p.m. for 16 days.

Note: Items 9 and 10 are instances wherein the rate at which payment was made differed from that noted in the service Book. The rate at which payment was made was also in excess of that admissible.

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8. SERVICE ON THE LOWER GRADE RECKONED FOR WEIGHTAGE

IN THE HIGHER GRADE :-- (1) D. Nesanani, Batlagundu was in the lower grade on a time scale of pay of Rs.20- $\frac{1}{2}$ -25 from 1-12-35. She came to the Higher Grade on a time scale of pay of Rs.20- $\frac{1}{2}$ -24-2/2-30 with effect from 28-2-43. Her pay on 31-12-46 was Rs.24 and she could reckon service from 28-2-43. only in the Higher Grade for weightage in the revised scale. Her pay should have been fixed at Rs.31/- only from 1-1-47 against Rs.32/- fixed. The excess would need recovery.

(11) Similarly M.K. Gopalakrishna Iyer of Ayakudi Elementary School, could reckon service from 15-11-40 only in the Secondary Grade Scale of Pay of Rs.25-2-45 for weightage in the revised scale of pay. His pay should have been fixed at Rs.41 $\frac{1}{2}$ from 1-1-47 against Rs.43/- fixed. The excess would need recovery.

9. PERIODS OF LEAVE ON LOSS OF PAY - NOT EXCLUDED FOR RECKONING INCREMENT :-- In the following instances the payments were made on the usual date of subsequent increment as noted in their respective service books, although the teachers had been leave on loss of pay. The period of leave on loss of pay would operate to postpone the date of subsequent increment. The sum paid in excess for the periods would need recovery. The future increments may also be regulated properly.

No.	Name of the teacher.	Date of last <i>increment</i>	Date of subsequent increment as noted in the Service Book.	<i>increment</i> Date from which subsequent <i>should</i> have been given.	Reason: Leave on loss of pay from.	Excess to be recovered.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
✓ 1.	M. Mariya Arpegian. Chinniavalapuram.	Rs. 30/- 2-9-47.	Rs. 31/- on 2-9-48.	Rs. 31/- on 2-11-48.	27-2-48 to 27-4-48.	Re. 1 p.m. for two months.
2.	I. D. Daisy. Puttur Road II Shift.	,, 30/- 1-1-47.	,, 31/- on 1-1-48.	,, 31/- on 28-1-48.	8-2-47 to 25-2-47 & 25-2-47 to 7-3-47.	Re. 1 per month for 27 days.
✓ 3.	P. Pappammal.	,, 31/- 1-1-47	,, 25/-, 1-1-47.	,, 25/-, 16-3-47.	L.A.P. from 13-11-47 62-12-48.	Re. 1 p.m. for 20 days.
✓ 4.	V. K. Muhammad Mustafa. Penakalyanam- puthur.	,, 25/- 1-1-47	,, 25/-, 1-1-47.	,, 25/-, 16-3-47.	L.A.P. from 1-10-46 to 15-3-47.	The difference between the pay drawn on 31-12-46 and Rs. 25/- till 15-3-47.
✓ 5.	I. Srinivasagam.	,, 31/- 1-1-47	,, 32/-, 1-1-48.	³² ,, from 7-1-48.	Leave on loss of pay 8-1-47 to 14-12-47. 8-12-47	Re. 1 p.m. for 6 days.
✓ 6.	A. Veluchami. Dalakarthanayakanur.	,, 31/- 1-1-47.	,, 32/-, 1-1-48.	,, 32/- from 4-1-48.	30-10-47 to 1-11-47	Re. 1 p.m. for 3 days.
✓ 7.	K. Alvar Nadalnar. Dadappanyakanur.	,, 32/- 1-1-47.	,, 33/-, 1-5-48 but actually given from 1-1-48.	,, 33/- from 1-5-48.	Stoppage of increment for five months.	Re. 1 p.m. for 4 months.

10. PAY FIXED AND DRAWN FROM 1-1-47 EVEN FOR PERSONS ON LEAVE ON THAT DATE :-- When the revised scale of pay came into effect, A. Annammal, Board Girls' School, Anna-naikanier, Nilakkottai Taluk, was on leave on average pay with medical certificate from 22-12-46 to 21-3-47 granted in 16 F.Dis. 22688/46 and L.A.P., on M.C. from 22-3-47 to 21-4-47 granted in 16 F.Dis. 10366/47. She was drawing Rs. 31 prior to 31-12-46. Her pay on 1-1-47 was fixed and drawn at Rs. 34/- and she was given the next increment of Rs. 1/- raising her pay from Rs. 34/- to Rs. 35/- from 22-4-48. As she was on leave when the revised scale of pay was given effect to, she was eligible to draw the revised rate of pay only from 22-4-47 and not from 1-4-47. She should have been paid at Rs. 31/- p. m. till 21-4-47 and thereafter at Rs. 34/- She was paid a sum of Rs. 11-2-0 in excess of what was admissible. The subsequent increment raising her pay from Rs. 34 to Rs. 35/- which however accrued on 1-1-48 was allowed from 22-4-48 only. If her increment had been sanctioned from 1-1-48, as it might have been a sum of Rs. 3-11-0 would have been due to her. The difference between the sum recoverable from her and the sum due to her viz. Rs. 7-7-0 would need recovery subject to the increment being sanctioned from 1-1-48.

(11) Similarly, payment to David Kalvathevar of Peraiyer School was made at the rate of Rs. 25/- from 1-1-47 while he was on leave on average pay from 20-12-46 to 18-4-47 and the subsequent increment was given on 19-4-48. His pay may be regulated in the manner stated above and the difference may be worked out and recovered.

11. FIXATION OF PAY - SANCTION OF DIRECTOR OF PUBLIC INSTRUCTION - NOT OBTAINED :-- The increments of the following teachers were withheld as a measure of punishment which was operative on 1-1-47 when the revised scale of pay came into effect. In such cases the ruling in Government memo in No. 25501-2 Spl. L.A., dated 13-8-47 was applicable and the approval

of the Director of Public Instruction should have been obtained to the initial fixation of pay in the revised scale of pay.

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| ✓ 1. M. Krishnaswamy Servai,
Board Boys' School,
Thiruvallavayamallur
Nilakkottai Taluk. | Rs. 24 on 16-2-46.
20-1-24-2/2-30. He was
on L.A.P. from 16-12-46
to 17-1-47. | Stoppage of increment
for six months 16 F
D.Dis. 13170/45. |
| ✓ 2. M. Veluchami Pillai,
Nilakkottai Taluk. | Rs. 22/20-30 on 21-6-44 | -do- for one year 16F.
D.Dis. 19449/44 d/16-2-41
(9449/44) |
| ✓ 3. M. Antony, Kachaikath
School. | Rs. 23/20-30 on 1-12-41 | -do- for one year 16F. D.
Dis. 4356/44 and then
for 2 years affecting
future increments in
16F. 1010/44 and leave of
absence of pay from
20-1-44 to 19-10-44. |
| ✓ 4. K. Kalingsamuthu Paulraj,
Boys' Board School,
Mannadiamangalam. | Rs. 24/20-30 on 18-2-44 | -do- for 1 year affecting
future increments in
16F. D. Dis. 13717/46. |
| ✓ 5. P. P. Manickavasagam,
Pallapatti. | Rs. 23/20-30 on 1-6-43 | Stoppage for one year
in 16F. 4772/44 and then
for 1 month another 1
year in 16F. D. Dis.
9480/44. |
| ✓ 6. D. S. Athistan,
Boys' Board School,
Pallapatti. | Rs. 23/20-30 on 1-3-43 | -do- for 1 year in 4352/
44 and then for 1 year
in 1980/44. |
| ✓ 7. A. Palaniandi, Natham. | Rs. 21/20-30 on 1-9-44 | -do- for 1 year 16F.
16350 of 46. |
| ✓ 8. S. Chiknaswamy,
Periakottai. | Rs. 20/20-30 on 11-12-45 | Stoppage for 2 years
postponing future incre-
ments in D. Dis. 5022/44. |
| ✓ 9. R. Radhakrishnan Aler
M. M. Balasundaram | Rs. 43 on 1-1-47
,, 44,, 1-1-48 | Pay reduced by one stage
in the time scale of
pay in 4823/48. |

Similar cases may be examined and the approval of the appropriate authority obtained.

12. FIXATION OF PAY TO PERSONS WITH TWO TO THREE YEARS OF SERVICE IN THE OLD SCALE :-- The following persons who had put in a service of two to three years prior to 31-12-46 were allowed an advance increment in the revised scale. The fixation of their pay in the revised scale should be regulated in accordance with the ruling in the Government Memo No. 40177/47-47-3-G. L.A., d/7-2-48 in the Collectors case communicated to special officers of all District Boards. The approval of the Examiner may be obtained in cases where there was a junior or who was allowed the same pay

as the persons in question with effect from 1-1-47. In cases where there was no junior the pay may be relaxed and excess recovered. The action taken may be intimated.

Name of Teacher.	Period of Service to be counted for increment.	Pay Fixed on 1-1-47.
		Rs.
1. S. Annamalai, Board Girls' School, Millipallam.	From 15-8-44.	31
2. S. Ananthan, Kaithiyankottai	17-3-44.	31
3. A. Karunanithi, Ambayamalai.	10-2-44.	31
4. M. Nallayappan of Thirumangalam Taluk.	4-4-44.	31
5. Muthukanna, Ayakkudi.	22-2-44.	31

The fixation of pay in other cases of persons who had put in a service of 2 to 3 years only may be examined and similar action taken.

13. (a) ENTRIES NOT MADE IN SERVICE BOOKS :-- There was generally delay in furnishing verification certificates in Service Books of teachers and of recording entries relating to fixation of pay in the new revised scale. This rendered a proper check of the accuracy of fixation of pay in many cases not possible.

(b) The fixation of pay in the following cases was not recorded in the respective Service Books.

1. Kithirajulu Naidu. --- Thirumangalam.
2. A.V. Sankarathirupathi. --- Alangudi.
3. A. Govindarajulu. --- Vazhuvayal.
4. Thirumangalam Joseph. --- Vazhuvayal.

14. SERVICE REGISTERS AND LEAVE ACCOUNTS - NOT PRODUCED FOR SCRUTINY :-- In many cases Service Registers and Leave Accounts were not produced to check the correctness of the increments given and leave granted. Such cases are detailed in item nos. 160, 162 to 170 of the Annual Objection Statement.

15. SERVICE REGISTERS - LEAVE ACCOUNTS - DEFECTS :-- The leave accounts in the Service Registers were not posted up to date and in some cases where entries have been made only

they were made only in pencils. The leave taken for maternity purposes was not noted across the leave account. In some cases even where a particular increment was postponed on account of leave on loss of pay etc., the ~~actual~~ ^{usual} increment date was automatically noted in the Service Register, although payments were made correct according to the date to which the increment stood postponed. The certificate of verification was perhaps furnished as a matter of form. Instances have been given in the annual objection statement. They may be examined to ensure whether payments were not also made.

16. OTHER DEFECTS - DUTY ALLOWANCE - NOT RECKONED AS EMOLUMENTS FOR CONTRIBUTION TO PROVIDENT FUND, FIXING RENT PAYABLE BY TEACHERS :-- The duty allowance paid to Headmasters of Schools was not reckoned as emoluments for purposes of contribution to Provident Fund.

2. The duty allowance was not also treated as emoluments for recovery of rent at 1/10th of emoluments in regard to District Board owned buildings in Melur and Madura Taluks let out to teachers as recovery of rent was regulated under rule 45 of the Fundamental Rules. The rent may properly be assessed. The difference of pay from 1-1-47 due to increased scales of pay was in many cases drawn in March 1948. This would involve also a refixation of the rate of rent from 1-1-47 itself, the date from which the increased pay took effect. The rent may now be properly assessed and the difference due recovered.

17. ESTABLISHMENT RETURNS AS ON 1-4-48 - DEFECTS :-- Many Service Registers were not produced for a proper check of the establishment returns and it was not possible to ensure if verification certificates had been recorded in the Service Registers in all cases. The particulars of Service Registers not produced have been detailed in items 238 to 245 of the Annual Objection Statement.

18. NEW SCHOOLS 1947-48 - RECOGNITION BY THE DISTRICT EDUCATIONAL OFFICER - NOT POINTED OUT :-- Sixteen schools were opened during the year at places indicated below :-

Melur Taluk :-

(1) Odugampatti Boys' School.

P. T. O.

(iii) Manalmettupatti - Boys' School.
(iii) Choekalingapuram - ..
(iv) Sengulam - ..

Dindigul Taluk :- Thalipatti - ..

Nilakkottai Taluk:- (i) Bommanpatti - ..
(ii) Kottamedu - ..

Tirumangalam Taluk:-

(i) Gopalapuram - ..
(ii) Melacottai - ..
(iii) Sokkampatti - ..
(iv) Melaurappanier - ..
(v) K. Nattapatti - ..

Periakulam Taluk:-

(i) Vagavathiasvaram - ..
(ii) Kottampatti - ..
(iii) Voikalpatti - ..
(iv) Kamanathapuram - ..

The recognition by the Education Department and the period of recognition remained to be pointed out and posted in the Establishment Audit Registers.

(b) Payment to compulsory Education Schools - Orders of recognition not noted in Establishment Audit Registers -

Vr. 572/5-42 - Rs. 2456-9-0 :-- The orders of recognition for the schools were not posted in the Establishment Audit Register.

In cases of temporary recognition, the period up to which recognition was accorded was not noted. The Establishment Audit Register may be completed and produced along with the connected records for check.

19. ESTABLISHMENT AUDIT REGISTER - DEFECTS :-- The Establishment Audit Registers were not maintained properly despite the note in item 45 of Annual Objection Statement for 1945-46 and paragraph 17 of ~~Annual Objection Statement~~ Audit Report for 1946-47. Details of the names of the teachers, scales of pay, pay drawn on 1-1-47 etc. were not noted in the fly leaf attached to the Register in respect of the schools. Even in the few cases where particulars were noted, the pay after the re-fixation was not noted. In the absence of these particulars in the fly leaf, it was not possible to verify in audit with reference to the monthly postings in the registers, whether the sanctioned strength and scale were not

exceeded. The excess cost for each month was not also worked out and separately posted for each month and the reasons therefor were not noted in the remarks column at the bottom of the Register. The number and the month of the voucher in which the payments were made were not also noted in the column provided therefor in the Register.

The Establishment Audit Register is the primary record with reference to which the bills are scrutinised and passed for payments and the necessity for its proper and methodical maintenance is too obvious to need any special stress. Instances are given in the Annual Objection Statement.

20. ACQUITTANCE WANTING :-- Acquittances of the elementary school masters for the pay ~~disbursed~~ to them in the selected months were not made available in many cases detailed in items 214 to 217; 236, 237, 246, 247 to 249 and 365 of the Annual Objection Statement. The acquittances would need to be traced and shown early.

21. VOUCHERS - NOT PRODUCED :-- Seven paid vouchers detailed in item 370 of The Annual Objection Statement were not produced during the check of the vouchers with the posting register. The vouchers may be traced and produced without delay.

22. CONSOLIDATED VOUCHER BEING DIFFERENCE OF PAY DRAWN ON REFIXATION OF PAY WITH REFERENCE TO THE REVISED SCALE 1-1-47 to 29-2-48 - VR. 587/3-48 - RS. 2534-14-0 :-- The orders fixing the pay of teachers in the revised scale were not produced. The pay after the revision was not noted in the Establishment Audit Register. This should have been done for a proper check of bills before payment. In some cases, the increased pay was not noted even in the Service Registers. The service put in from 1934 only was reckoned for weightage although service on a time scale in the same post or grade prior to 1934 might also have been reckoned. The under payment was noticed in the fixation of pay for teachers in other Taluks also.

23. SUPPLY OF FURNITURE - DELAY BY CONTRACTOR - RECOVERIES RECOMMENDED ON CHECK-MEASUREMENT - NOT EFFECTED FROM CONTRACTOR -

14-12-
VR.603/3-48 - COST OF 78 CHAIRS, 12 TABLES AND 67 BLACK BOARDS
FOR COMPULSORY AREAS AS PER BILL DATED 22-12-47 - RS.4294-0-00--

The Assistant Engineer who check-measured the work finished upto the date of check-measurement recommended the following deductions.

Deduction of :-

3 1/2 % for 6 chairs on Rs.17 each.
5 1/2 % ,, 12 ,, 24
3 1/2 % ,, 5 Blackboards with stand on Rs.40 each.

Again on inspection of further finished articles, the Assistant Engineer in his reference 1221-47-A-2 dated 8-3-47 remarked that the following deductions may also be made.

8 1/2 % for 10 chairs on Rs.17 each.
10 1/2 % ,, 7 tables ,, 24
5 1/2 % ,, 4 Blackboards with stands on Rs.40 each.

The above deductions were not given effect to though it is more than a year since the recoveries were suggested by the Assistant Engineer.

Though as per tender notice dated 14-10-46, the supply of furniture was to be made by the contractor within three months of the commencement of the contract, the contract for 1946-47 was continued upto 31-5-47 and further extended upto 15-10-47 as a special case in E.14-18364/46 dated 31-7-47 on 11-10-47 the contractor had yet to supply the following furniture.

Of 232 chairs, there was a balance of 128 chairs to be supplied, of 136 tables, 62 tables remained to be supplied and of 204 Blackboards with stands, as many as 117 remained yet to be supplied. Time is an important part of the contract and under very fluctuating market conditions the rates accepted much earlier may vary widely from those pending at the time of execution. Information may be furnished if the supply has since been completed and if advances, if any, with the contractor have been duly accounted for.

24. SALE OF FINISHED ARTICLES BY LICENCE INSPECTOR, PALNI -
CREDIT - NOT POINTED OUT :- In Board's resolution No.197 dated 11-6-47, the sale in Public Auction by the Licence Inspector, Palni of the finished articles of the Board Boys' School

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Ayakudy (Mat Weaving) and Board Muslim Boys' School, Keeranlar (Rope Making) for Rs.34/- and Rs.48-8-0 respectively was ~~continued~~ It was noted in the Minutes Book that the amounts realised by the sale were remitted in the treasury to the credit of District Board Funds.

But there were no entries in the Miscellaneous Demand Register. The sale papers may be produced and credit for the sale amounts pointed out.

25. REGISTER OF SALE OF FINISHED ARTICLES - DEFECTS :- In several cases, the date of auction and the date of credit of sale proceeds were not noted in the Register. In most cases it was stated that the finished articles were retained in the respective centres to be sold in auction by the Licence Inspectors later on. A list of such articles was not however made out to see which of them had been sold out and which were available on hand to be accounted for.

26. TOOLS AND PLANT REGISTERS - DEFECTS :- The verification of the Tools and Plant Register was partially done this year. In some cases, the lists of articles were not received from the respective schools. In some other cases where verification was done a comparison of the entries in the Register with the list sent from the schools revealed many discrepancies and they were not reconciled up to the close of the audit. In some there were excesses, and in some shortages. It is not apparent how a correct verification will be possible in these circumstances. This is the result of the omission to verify every year the tools and plant as pointed out in the Audit Reports of 1945-46 and 1946-47. If the discrepancies are not set right at least now, it may become increasingly more difficult as time rolls by, and the fixation of responsibility for shortages may become difficult, if not impossible. In the circumstances early and effective action is called for.

27. The result of the audit may be considered as satisfactory.

28. The receipts and charges of the year were Rs.1265882-4-2 and Rs.1357529-1-9 respectively.

29. Four hundred and forty eight objections involving P.T.O.

Rs. 33,150-2-6 as indicated below and detailed in the Annual
Objection Statement were pending settlement at the close of audit.

Year.	No. of items.	Amount.		
		Rs.	A.	P.
(1) 1944-45.	9	1,435	0	0
(11) 1945-46.	10	-	-	-
(111) 1946-47.	26	4,807	11	0
(1V) 1947-48.	403	26,908	1	6
Total	448	33,150	2	6

(S. RANGASAMY IYER),
Assistant Examiner of Local Fund
Accounts.
Southern Range, Tiruchirappalli.

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

(True Copy)

Examiner's Office,
MADRAS. M.B. 4/27-4-49.

SUPERINTENDENT.

APPENDIX 'A' CONTINUED.

RELATING TO THE AUDIT REPORT FOR THE YEAR 1947-48.

Para 4. The Tools and Plants of the Board School, Periakulam
have since been verified and certificates of verification attested.
These registers will be produced during local audit.

(b) The approval of the D.S.O has been obtained and a copy of
the same will be produced during local audit.

(c) The Service Registers have already been produced and
the objections removed subsequently during local audit.

Para 5. The Director of Public Instruction has been addressed
in the matter and his sanction is awaited. A sum of Rs. 50,000
was required by the Provident Fund section for Bonus contribution
and the same was provided in the budget.

Para 6. The Government is being addressed to increase the rate
in the levy of Education tax to balance the Budget of the
Elementary Education Fund without deficit.

Para 7. The pay of the 12 teachers has since been paid correctly
The papers will be produced during local audit.

Para 8. The pay of the teacher B. Mesamani has since been fixed
correctly and the excess pay paid to her will be recovered. The
concerned papers will be produced during local audit.

(2) The pay of the teacher Sri M.K. Sopalakrishnan, Board Boys
School, Arakudy has since been correctly fixed and the excess paid
will be recovered. The connected papers will be produced during
local audit.

Para 9. The increments of the teachers has since been sanctioned
for the due date. The Service Registers will be produced during
local audit.

Para 10. The Director of Public Instruction has since been addressed
in the matter and his approval is awaited. The connected papers will
be produced during local audit.

Para 12. The pay of the teachers who have put in services of one
year and more has since been fixed in the revised scale allowing
them the increment of weightage and payment also made.

Para 13. (a) (b) Noted for future guidance. The pay of the teachers
has since been noted in the Service Registers.

Para 14. The Service Registers with leave accounts will be
produced during local audit.

Para 15. Leave accounts have been posted in all cases with
exception of one or two. Verification of services of the teachers
has been made with reference to pay bills. The Service Registers
will be produced during local audit.

Para 16. There is no Government order to reckon duty allowance
along with pay for purposes of calculation of Bonus to Elementary
school teachers.

(2) Recovery of rent is being made taking into account the duty
allowance and the salary of the teacher.

Para 17. The Service Registers remained to be produced will be
shown during local audit.

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Para 21. (a) and (b). The approval of the A.B.O. for the receipt of 13 schools has been obtained and the authority also has since been noted in the audit register. There are no school in Manaimattapally, Nellikuppam and Kammathavaram. The conducted papers will be shown during local audit.

Para 22. Noted for future guidance. Necessary entries have since been made and the same will be produced during local audit.

Para 23. The A.B.O. will be produced during local audit.

Para 24. The vouchers will be produced during local audit.

Para 25. The file regarding the fixation of pay of the teachers in the revised scale of pay will be produced during local audit. The pay of the teachers after revision has since been noted in the Registers.

Para 26.1. The deduction recommended by the A.B.(H) Madara 3/ for 10 chairs and 10% for 7 tables and 5% for 4 black boards i.e. Rs. 38-6-0 has been deducted in the payment of final bill of Rs. 179/- (which being the 10% deduction paid in U.O. No. 6666/March 47- the Headmaster, Board Boys School, Ullasapatti has since reported that the defects pointed out by the A.B.(H) have since been carried out by the furniture contractor. The file A.O. No. 1334-46/223/49 will be produced during local audit.

B. The deduction recommended by A.B. on 8-8-47 in page B1 of file no. A.O. 133-7-0 have been deducted in the payment made to the contractor in Vr. No. 1133/6-47 and hence no recovery is to be done from the contractor.

The contractor's account has been closed and no advance was paid to the contractor for the supply of furniture.

Disposal P.O. No. 13364/43/223/48, Vr. No. 1133/4-47 and 803/2-48, and vouchers 780 Rs. 38-6-0 March 48, given for reference.

Para 26. The amount of Rs. 34/- and 42-8-0 has been taken into account in the month of October 48 (cash book page 78) and in the month of February 47 (cash book page 115) A.B.O. Page 20 and 23 may be perused during local audit. In A.B.O. for 1948-7.

Para 27. Instructions will be followed for future guidance.

Para 28. Fools and plants of the Board schools have been verified and certificates if verification have been attested in the respective registers.

(sa) M. S. Singanayan.
8.5.50
For President.

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Good night to all

Enc: ⁽²⁾
Proceedings of the Mathurai District Board, Mathurai.
No.1. Dated 29-6-50.
To approve the replies to the Audit Report on the Elementary
Education fund accounts of the Mathurai District for 1947-48. (File
No. 12682/49 E. 19)

Resolution: APPROVED.

SD. M.S. SINGARAYAR,
Vice President.

(TRUE COPY)

hipanna
for President. 11/6/50

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND
OF THE *Mathurai District Board* FOR THE YEAR 1947-48.

H e a d s.	Actual 1947-48.	Total.	Final Budget appropriation.
OPENING BALANCE:	37,085- 9- 3		
1. Education Tax ...	3,35,965- 0- 0	...	3,60,780/-
2. Fines & Penalties under the Ely. Education Act.			
3. Income from investments etc.			
4. School fees ...			
5. Contributions ...	4,479-15- 4	...	3,500/-
6. Other receipts ...	2,15,092- 1- 2	...	3,37,730/-
7. GOVERNMENT GRANT - MIDDAY MEALS.			
i) Under section 37 of the Ely. Edn. Act.	88,230-14- 0	...	99,290/-
ii) Under proviso to Section 37 of the Ely. Edn. Act.	1,87,670/ 0- 0	...	2,26,560/-
8. Contribution from the General Account.			
From arrears of toll compen- sation.	1,76,800/ 0- 0	...	
b) For other purposes ...	3,01,492- 5- 0	...	4,21,420/-
9. Investments realised ..			
10. Advances recovered ..	18,787- 0- 8	...	3,23,600/-
Deduct refunds ..	62,635- 0- 0	...	
Deduct amount transferred to Capital	25,842-13- 3	...	40,500/-
Total ..	12,40,039- 6-11	..	17,32,390/-
CAPITAL:			
1. Government Grants for Compulsory Education.			1,05,000/-
2. Contributions ...			
3. Loans...			
4. Contribution from General Account Ordinary.			
5. Investments realized.			
6. Add amount transferred from Ordinary.	25,842-13- 3	...	40,500/-
Total	25,842-13- 3		1,45,500/-
Total Receipts - Ordinary and Capital.	12,65,882- 4- 2		18,77,890/-
Grand Total including opening balance.	13,02,967-13- 5		18,77,890/-

11/6

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Heads.	Actual 1947-48.	Total.	Final Budget appropriation.
EXPENDITURE.			
1. Staff--- Salaries & allowances. D.B.E.O. Masters.	1722- 8- 0 298- 8- 0		2720/-
Contribution to Pension and leave allowance.	374-13- 0		
Travelling allowance and Contingencies. Masters.	~~248- 3- 0~~ 7,76,348-14- 0 3,92,518- 7- 0		1184860/-
Clerks and Servants.	20,453- 4- 0 5,015-11- 0		36120/-
Contribution to Provident Fund.	50,505- 5- 0		27080/-
Travelling allowance	592- 5- 0		2500/-
2. Contingencies & Equipment--			
Contingencies--			
House rent.	32,280-10- 0		44,240/-
Other items.	28,655- 5- 0		37,510/-
Equipment--			
Furniture and Apparatus	245- 0- 0		2,000/-
Library books and Maps.			1,000/-
Other items.			
3. Prizes and Scholarships. P131- 8- 0			
4. Repairs to buildings E 6628- 0- 0			13,000/-
5. Midday meals	8781-10- 5		...
6. Manual Training.	3725- 7- 0 873- 8- 0		7,760/-
7. Advance recoverable	2277- 8- 0		3,23,600/-
Total	13,31686-4- 6		16,82,390/-
CAPITAL:			
1. Land and buildings	E. 4,414- 9- 0		
2. Equipment---	P. 3,052- 0- 0		95,000/-
1) Furniture and Apparatus	15,971-14- 0		38,000/-
2) Library books and maps.			9,500/-
3. Investments made--	2,404- 6- 3		3,000/-
4. Manual Training.			
Total	25,842-13- 3		1,45,500/-
Total, Ordinary and Capital Capital.	13,57,529- 1- 9		18,27,890/-
Closing balance. (-)	54,581/ 4- 4		50,000/-
Grand total, including closing balance.	13,02,967-13- 5		18,77,890/-

Li. R. Nuthan
District Inspector of L.F. Accounts
Mathura.

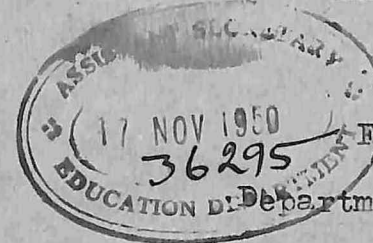
Handwritten signature and date: 1.4.49

L.F.No. 7547

16/11/50

Office of the Examiner of Local Fund
Accounts, Madras.

Subject:- Audit report 1947-48 Elementary Education Funds
Mathurai District Board- Replies.



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

2. The replies are in most cases not final. The disposal
of the outstanding items has been taken up with the President
District Board.

Paragraph 16 (1) of the audit report. The question has
been decided in G.O.No.928 Edn dated 20.4.1948.

M. Ramesh
Assistant Examiner of Local Fund Accts.

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27+*

Edn Dept
(2)

Sub:- Audit report - Ele. Edu. fund account -

Dt. Bd, Katturai - 1947-48 - Record

Read:- From the Examinee of L.F. Accts.

No. 7547 dated 16.11.50.

Order No. No. 3272, Edu. dated 9.12.50

Recorded.

Para 6 of the report The attention of the P.D.B.
Katturai is invited to the order already
passed in Govt. Memo No. 9561-450-1 Edu. d. 16.11.50
Para 16 (1) of the report The P.D.B. Katturai is
requested to instructions contained in
G.O. No. 928 Edu. d. 20.4.48 and G.O. No. 220
Edu. dated 8.7.49.

To
The President,
Dt. Bd,
Katturai
The D.P.B.

With the copy of the report
superseded and further minutes
of Examinee at (V)
The Examinee of L.F. Accts

29.11/50
7/12/50

8/12/50

Ed. 1911

1. The first part of the paper is devoted to a description of the material used in the experiments. The material was obtained from the following sources: (a) The first part of the paper is devoted to a description of the material used in the experiments. The material was obtained from the following sources: (a) The first part of the paper is devoted to a description of the material used in the experiments. The material was obtained from the following sources: (a)

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3. The third part of the paper is devoted to a discussion of the results of the experiments. The results are given in the following table: (a) The third part of the paper is devoted to a discussion of the results of the experiments. The results are given in the following table: (a)

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