Chief
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Sectt. II-27—60,004—17-11-48

E.&.P.H. **(194 50) Department.**

MS **SERIES.**

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G.O. NO. 338 Edn.

Dated 8-2-50.

(27)

[Despatch Abstract.]

Audit report - 1947-48 - ElEdn. Fund Dt. Bd. Ramnad - Orders passed.

Back Papers.

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

Further Papers.

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

RAMNAD DISTRICT BOARD
22 JUN
MADURA.

L.F. 1742 | 18.6.49.

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

Name of auditor: i. Sri K.S. Ramasamy Iyer, and ii. Mr. A.B. Christian, | District Inspectors of L.F. Accounts.

Time taken for audit: No.(i) From 24th November 48 to 18th January 1949 and No.(ii) From 19th January 49 to 10th March 49 and 4th April 1949.

The Office of the Special Officer was held by Rao Sahib Sri B. Madhava Rao Naidu, Collector of the District from 1st April 1947 to ~~2nd~~ 29th July 1947 and Sri C. Vivekanandamurthi, Collector of the District from 30th July 1947 to 31st March 1948.

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.12,88,119-3-7 is in agreement with the consolidated closing balance of the various funds as shown in the abstract attached to the revised account for March 1948 (General funds) as well as with the balance in the treasury and Imperial Bank pass books allowing for outstanding cheques, unremitted revenue on hand and for a difference of Rs.8,723-13-2 short in the Treasury pass book due to error in totalling in the Treasury pass book. The difference was adjusted in the Treasury pass book in May 1948.

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 the following cases the expenditure incurred during the year under the various heads of accounts exceeded their respective budget allotments sanctioned in G.O.No.1494 Education dated 10th July 1947.

Head of account.	Actual for 1947-48.			Allotment for 1947-48.		
Expenditure - Ordinary.	Rs.	A.	P.	Rs.	A.	P.
1. Staff - Salaries and allowances.	10,384	0	0		Nil.	
Gratuity to teachers.	133	0	0		Nil.	
2. Contingencies and Equipment - Equipment.	2,038	10	0	1,750	0	0

The source from which the expenditure in the above cases in excess of the respective allotments was met was not pointed out withe the requisite sanction under G.O.No.139 Education dated 29th January 42.

5.

5. PENDING OBJECTIONS OF THE PREVIOUS AUDIT REPORTS.

(a) Paragraph 8 of the audit report for 1946-47 - Para 11 of audit report 1945-46 - Acquittances wanting. 2 g (M)

The acquittances of the teachers to the extent of Rs.74-8-0 as detailed in item 75(4) of Annual Objection Statement 1945-46 have not been obtained and produced for audit. Early action is called for.

(b) Para 12 of audit report for 1946-47 - Para 19 of the audit report for 1945-46 - Service registers not produced. 3 g (M)

In respect of cases referred to in items 17,37,78,93 and 128 of Annual Objection Statement 1945-46 service registers were not produced. This may be produced now. 3 g (M)

(c) Para 15 of audit report 1946-47 - Acquittances and money order commission receipts - wanting -

During local audit acquittances even in respect of a single case referred to in the para was not produced. No action was taken to call for the acquittances and produce them for audit. 3 g (M)

(d) Para 16 of audit report 1946-47 - Subsidy for introduction of prevocational subjects - short drawal of Rs.5/-

Action still remained to be taken to get the sum of Rs.5/- from Government. 4 g (M)

(e) Para 17 of audit report 1946-47 - Misappropriation not reported to Examiner.

Orders of the Special Officer as to how the period of suspension of the teacher from 19th November 1946 to 2nd March 1947 was treated do not appear to have been passed. Specific orders of the Special Officer would need to be obtained. 5 g (M)

(f) Para 18(a) of audit report 1946-47 - Miscellaneous demand register - defects.

The realisation of the balance of Rs.1-12-0 being the rent due to school building at Tamarakki is awaited. 5 g (M)

(g) Para 18(b) of audit report 1946-47 - No postings were made in the miscellaneous demand register and shown during local audit.

(h) Para 18(c) of audit report 1946-47 - No effective action was taken to realise the balance of lease amount and the realisation was not also watched through Miscellaneous demand register. 6 g (M)

(i) Para 18(d) of audit report for 1946-47. Connected papers promised to be produced were not made available even during the local audit for 1947-48. 6 g (M)

(j) Para 18(f) of audit report 1946-47 - Postings are yet to be made

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made in the miscellaneous demand ~~mf~~ register and shown. Early action in this regard is called for. 7 g (M)

5. k. PARAGRAPH 20 OF AUDIT REPORT FOR 1946-47:

B.B.S.~~E~~ Pasipatram Recognition of the school by the District Educational Officer beyond 1-1-48 remained to be obtained.

l. PARAGRAPH 21 (a) & (b) OF AUDIT REPORT 1946-47. 8 g (M)

COMPULSORY EDUCATION - SUPPLY OF MIDDAY MEALS.

A sum of Rs.2575/- has been sanctioned by Government towards balance of Grant due on expenditure on midday ~~melas~~ meals in G.O,No.2787, Edn., dated 8-11-48 when only a sum of Rs.2534, was due as explained in the further remarks to the replies to Audit report for 46-47. The excess subsidy drawn viz. Rs.41/- would refund in the absence of satisfactory explanation.

m. PARAGRAPH 21(c) OF AUDIT REPORT 1946-47. 8 g (M)

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

n. PARAGRAPH 22 OF AUDIT REPORT FOR 46-47: TRANSFER OF TEACHERS - DEFECTS. ~~LIST~~ dr

List of transfer made and travelling allowance paid was not prepared and produced for audit as promised.

o. PARAGRAPH 23 OF THE AUDIT REPORT FOR 46-47: ESTABLISHMENT PREVOCATIONAL INSTRUCTORS: REPLACEMENT OF UNQUALIFIED TEACHERS BY QUALIFIED ~~TAX~~ PERSONS. 9 g (M)

Action remained to be ~~xx~~ taken in respect of 5 prevocational instructors.

p. PARAGRAPH 24 OF AUDIT REPORT 46-47: IRREGULAR DRAWAL OF LEAVE SALARY. 9 g (M)

Recovery of Rs.13-4-0 is awaited. Information regarding the payment of leave salary ~~x~~for the month of March 47 was not also furnished

q. PARAGRAPH 27 OF AUDIT REPORT FOR 46-47 : ESTABLISHMENT- GRANT OF LEAVE - LEAVE SALARY NOT DRAWN. 10 g (M)

The result of reference to Director of Public Instructions made on 6-3-48 is awaited.

r. ~~RMA~~ PARAGRAPH 28 OF AUDIT REPORT FOR 46-47: SERVICE REGISTERS. - DEFECTS. 13 g (M)

No action was taken to rectify the defects pointed out.

s. PARAGRAPH 29 OF AUDIT REPORT 46-47 MISCELLANEOUS SALES REGISTER - DEFECTS. dr

Connected records and registers were not made available for verification.

P.t.o.

6. t. TOOLS AND PLANT AND FURNITURE - DEFECTS - IN ACCOUNTING

PARAGRAPH 8 (a)(b)(c) OF AUDIT REPORT FOR 1943-44.
,, 12 of ,, 44-45.
,, 16 OF ,, 45-46.
,, 19 OF ,, 46-47.

The prompt submission of the annual returns of Tools and Plant and Furniture as it stood on the 1st April, every year due from the headmasters of each schools together with the certificate of verification and existence of the same was ~~x~~not watched in the District Board ~~affairs~~ Office nor was effective action taken to obtain the same and check them within the Tools and Plant account maintained in the District Board Office~~r~~ and to get the discrepancies reconciled and the returns filed under the orders of the District Board Educational Officer or to recover the cost of the shortages that might be ~~Noted~~ noticed in the course of the check from the Headmasters responsible. Though the defects were pointed out in the previous audit re-ports from 1943-44 in the paragraphs referred to above the action taken in respect of 1947-48 transactions was not appreciable as may be seen from the fact that in Feb 1949. ~~The~~ Ten months after the due date for the receipt in the District Board Office of the returns as on 1-4-48, out of about 526 schools in the eight taluks returns were state to have been received from 109 schools only as shown ~~balance~~ below and the file of correspondance to show the action taken in the district board Office in April 48 or thereafter ~~to~~ to obtain the returns was forthcoming.

Name of taluk.	No. of schools as ~~furnished~~ furnished by the clerks.	No.of schools for which re-turns for were ~~clerks.~~ received	No. of schools for which returns were not received.
Srivilliputhur	42	6	36
Sattur	58	Nil.	58
Aruppukotai	64	2	62
Ramnad	60	11	49
Tirupattur	91	22	69
Sivaganga	95	25	70
Mudukalatur	57	43	14
Paramakudi	59	Nil.	59
	526	109	417

Even the ~~xxxxxx~~ few recived were not checked in the District

Board

District Board Office and necessary action taken but was kept loose in the registers in the same condition in which they were received.

a). The omission to take effective action in respect of 1947-48 transactions and to get all the returns in time after exercising necessary checks and effecting recovries whereever necessary and produce them in full for audit would need to be explained now.

b). On the defect being pointed out in local audit on 2-2-49 it was explained in the case of the Paramakudi Taluk that no returns were handed over to the clerk concerned and that the letter had to put up a note on 2-2-49 separetely. It was not explained why the note was not put up earlier instead of till it was pointed out in audit. The orders passed on the separate note referred to above and the result there of were not also shown till the close of audit.

c.). The special after in his letter no. Roc. E.G.No.5539/46 dated 24-2-49 has promised to attend to the omissions in the past several years and to set right the Tools and ~~Part~~ Plant and furniture accounts, by sending for the Headmasters and preparing a correct ~~a/c~~ account and to report the result to audit. The report promised is awaited and would need to be expedited.

7. AUDIT OBJECTIONS - SUFFICIENT ACTION NOT TAKEN TO RECTIFY THE DEFECTS AND RETURN ~~THE xxxxxxxxx~~ AND FURTHER ~~NECESSARY~~ Remarks THE STATEMENTS

No fully. According to G.O.No.248,:L.A., dated 24-1-38 communicated to all President of District Boards the objection statements and further remarks should be returned to audit office ~~in~~ with replies within 15 days after their receipt~~s~~. However, the objection statements and Further remarks specified below,* were not returned with reply within the time allowed.

* 1. F.R. issued on ~~xxxxx~~ Annual Objection statement 43-44 issued in L.F.1241, dated 28-12-45.

2. F.Rs issued on Objection Statement 44-45/I in L.F.,1240, dated 28-12-45.

3. F.Rs. issued on Annual Objection Statement 44-45 in L.F.1348, dated 10-2-47.

4. F.Rs. on Objection statement 45-46/I issued in L.F.1123, dated 19-1-48.

5. F.Rs. on Objection Statement 45-46 issued in L.F.1124, dated 19-1-48.

6. F.Rs on Objection Statement 46-47/I issued in L.F.1122, dated 19-1-48

7. F.Rs on Annual objection statement issued in L.F.303/16-6-48.

~~8.7 contd~~

Instead, they were kept unreplied to for several months together. The Annual Objection Statement for the first half year of 1947-48 containing 58 items of objections issued on 1-5-48 and received in the District Board office on 4-5-48 was retained in that ~~District~~ office Board till 11-3-49 when it ~~may~~ was called for for pursual without any action having been taken thereon seen from the absence of entry in column 6 of the objection statement(" reply to the objection ") against even a single item.

The inordinate delays had to be taken to the notice of Government and on receippt in Edn & P.H. Memo. 3806/49-1 C1 A) 26.1.49 of orders of Government to Special Officer to return the Objection Statements and further remarks early and to report the fact to Government some further remarks were returned with replies and it was explained to Government by the Special Officer that the delays were due to the office being understaffed. It was not explained to Government why the above handicap was not brought to the notice of Government ~~hyxxhexSxpxxxxlxOffixxx~~ as soon as the Objection Statements and F. Rs were received and their orders obtained to ~~take~~ tide and the difficulty or to obtain extension of time instead of addressing the reason at a very late hour and, that too on being questioned by Government. The Objection Statements and further remarks specified below still remained to be returned ~~to be returned in th~~ with replies.

F.R on Objection statement/45-46/I issued in L.F. 1123 dated 19-1-48;
,, Annual Objection Statement/45-46 issued in L.F. 1124, dated 19-1-48.
,, — O. ,, S. ,, 46-47/I ,, ,, 1122, ,, ,, .
,, Ann O. ,, S. ,, 46-47 ,, ,, 3032 ,, 16-6-48.
— O ,, S ,, 47-48/I ,, 122, ,, 1-5-48.

8. REVISION OF PAY AS ON 1-1-1947 IN CONNECTION WITH THE GENERAL REVISION OF SCALES - ~~SCALES.~~ Defects.

a). The pay of the teachers was revised and fixed in the revised scales. and fixed in the revised scales sanctioned by Government with effect from ~~Department~~ 1-1-1947. As the register of service books prescribed by Government to be maintained in local board office, was not maintained in spite of repeated objections in previous year's reports it was not possible to ~~pend~~ find out in audit the names of all the teachers borne in the employ of the

in the employ of the District Board. A manuscript register showing the names of the teachers whose pay was fixed was maintained for each Taluk except in the case of the Aruppukotai Taluk in which case the April stood returns were produced. It was noticed that ~~into~~ with reference to the entries in these records that the Service Registers of the 187 teachers as detailed in item 274 of the Annual Objection Statement whose pay on 1-1-47 should have been fixed were not produced for verification of the correctness of the fixation in spite of repeated calls for the same during local audit. The omission to maintain ~~ance~~ the register of Service Books ~~prevailed by~~ prescribed by Government with a view to see that ~~at~~ all Service Registers are kept safe would need to be explained and the omission supplied and the entries in the register got attested by the District Board Educational Officer and produced, together ~~into~~ with the Service Registers of the teachers referred to above.

8. b. In the course of the examination of the Service Registers produced it was noticed that the pay on 1-1-47 fixed and paid to same teachers, was in excess of that permissible according to G.O.No.2035, Edn., dated 19-9-47 as a result of the following errors:-

Wrong pay

i). ~~Exx~~ Service on fixed rate of pay prior to 31-12-1946 having been counted for purposes of allowing ~~x~~ advance increments and weightage though such service should have been excluded as per G.O. No.541, Edn., dated 16-3-48 and weightage allowed only on periods of service on time scale.

ii). Previous services in Higher or Lower ~~x~~ Grade prior to 31-12-46 having been counted for advance ~~ixxtkx~~ increments in the Secondary or Higher Grade Scale held by the individuals on 1-1-47.

ii). Services which would not have counted for increments on account of suspension or leave on loss of pay having been reckoned for purposes of weightage in same cases,

iv). Services which were ~~n~~ not counted previously for increments for same reason or other not placed on record in the Service Register having been counted now in same cases,

v). Service under other than District Board having been ~~could~~ Counted for weightage and

~~xi~~ vi). the cumulative effect of stoppage of increment on account of punishments in same cases not ~~having~~ having been taken into account details of all such cases have been furnished in items (1) to (177) of the Annual Objection Statement. The pay fixed in excess as shown ~~xxxxx~~ against each would need to be reduced to the correct pay admissible and the excess payments made so far worked out and recoveries made and credits pointed out, and necessary entries made in the Service Registers.

(c) No revision of pay was made by Government in respect of untrained ~~xx~~ and exempted teachers. ~~and and~~ However, in the following four cases of untrained and exempted teachers their pay on 1st January 1947 was revised by the District Board Office of its own accord after allowing weightage for service and fixed as shown against each. In Memorandum No.98000-B-2-47 Edn., dated 4th November 1948 also Government ordered that such teachers should be paid at Rs.15/- only. The excess paid in the cases for the period from 1st January 47 to 29th February 1948 as shown below and thereafter till action is taken would need recovery and their pay also reduced to Rs.15/-.

Na pay

Name of teacher.	Pay fixed & paid at. Rs.	Rate per ~~month~~ permissible Rs.	Excess per month. Rs.	Excess paid upto 31-3-48 Rs.
(i) A.Mohamada BiBi, Mistress, Board Girls School, Tirumani.	23	15	8	112
(ii) S. Ameer Batcha Labbai, Nambilar Malai, Board Boys School.	20	15	5	70
(iii) Shaik Md. Ahim Sahib, Korisalpalni.	23	15	8	112
(iv) Thiagaraja Iyer, Board Boys School, Sellampathi.	23	15	8	112

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

In the cases referred to in items 218, 219, 221, 222, 249 and 279 of the annual objection statement dearness allowance was drawn in full for the month and paid though pay was drawn only for a portion of the month. Information as to how and where the pay for the remaining part of the month was claimed was not also forthcoming. The discrepancy would need to be explained and the excess payment, if any, due to the remaining part of the month having been treated as leave or loss of pay or to double payment for the same period claimed in some other school would need recovery.

10. DIFFERENCE OF PAY PAID IN FULL EVEN FOR PERIODS SPENT ON LEAVE ON HALF PAY AND LOSS OF PAY.

In the following three cases payment of the difference of pay between the pay as revised as on 1st January 1947 on account of the general revision of pay and that drawn on 21st December 1946 was made in full for the periods spent on ~~basis~~ leave on half pay or leave on loss of pay instead of half the difference or nil. The amount paid in excess viz. Rs.31-0-0 as shown below would need to be recovered and credit pointed out.

Name of teacher.	Full rate of difference per month.			Amount Due.			Amount paid.			Excess to be recovered.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
(i) Sri V.Vadamuthu Servai, Mudukulatur Tk. (was on leave on half average pay till 31-1-47).	7	0	0	3	8	0	7	0	0	3	8	0
(ii) Sri A.Krishna Ayyangar, (M.Duraiswamipuram) (on unearned leave on half pay from 17-1-47 to 22-1-47 and 10 to 18-6-47 and leave on loss of pay from 19-6-47 to 10-7-47 and 24 to 31-7-47).	9	0	0	13	8	0	27	0	0	13	8	0
(iii) Sri S. Ganesan- Tharaikudi (on leave on half pay from 27-11-46 to 30-4-47).	7	0	0	3	8	0	7	0	0	14	0	0
										31	0	0

11. (a) Leave salary - payments in excess - increased rates of pay drawn even during leave.

In the thirty cases as detailed in items 178, 180, 184, to 201 213, 232 to 235 and 237 to 241 of the annual objection statement pay at increased rates were drawn even for periods spent on leave for individuals who were on leave prior to 1st January 47 and returned to duty long afterwards instead of from the date of their return to duty. The excess payments in these cases amounted to Rs.216-13-0 which would need early recovery.

(b) In the eleven cases as detailed in items 179, 205, 206, 207, 209, 212, 214, 226, 230, 236 and 242 of the annual objection statement leave on private affairs was granted at one time in excess of three months and in the same cases in excess of 6 months in the whole service as prescribed under Rule 13 of the Madras Leave Rules. The total excess paid in these cases aggregating Rs.226-0-0 would need recovery.

(c) In the twelve cases detailed in items 182, 183, 202, 203, 204, 210, 215, 216, 217, 224, 225, and 227 of the annual objection statement leave was sanctioned and leave salary paid to teachers in excess of the leave at credit according to ~~thexr~~ their leave accounts . The excess paid in all the cases amounted to Rs.84-0-0 and this amount would need early recovery.

12. OTHER KINDS OF IRREGULAR GRANTS OF LEAVE PAYMENTS MADE FOR PERIODS OF LEAVE ON LOSS OF PAY.

(a) Sri Sethuramaraju, teacher, Thaduthalankottai was granted leave on loss of pay from 6th October 46 to ~~24~~ 25th April 1947 in the Special Officer's Proceedings D.Dis.No.16789/46 dated 18th March 48. However, the teacher was paid a sum of Rs.36-14-0 as shown below for the period 23-12-46 to 20-1-47 covered by the above order though he was not eligible for any payment. It was not explained how this amount was paid when there were specific order of the Special Officer granting leave on loss of pay. The amount irregularly paid would need early recovery.

Vr.No.5644/1-4-47.	Rs.17	7	0
6380/2-47.	23	3	0
Difference of pay 5467/12-47 due to fixation .	3	4	0
Paid.	36	14	0

(b) (i) J. Mary Packiam, Board Girls School, Nekkuppai, was granted leave on average pay from 1 to 14th February 1948 and leave on half average pay from 15 to 28th February 48 in the Special Officer's Proceedings E-4-24693/47 dated 28th January 1948. This grant of leave was not noted in the service register. She was paid leave salary at the full rate of pay of Rs.34/- on Vr.7396 of March 48 though she was eligible only half ~~xxx~~ salary for the period 15 to 28th February 48 viz. Rs.8-3-0. The amount of Rs.8-3-0 irregularly paid would need early recovery.

(ii) The Special Officer in his another proceedings No.F.Dis.1964/48 dated 15th November 1948 also granted leave on full pay from 25th January 1948 to 25th February 1948 to the teacher, ~~xxxxxx~~ referred/to in sub para (i) ~~xxxxx~~ above without any reference or modification of the previous order dated 28th January 1948 though she was eligible only for 14 days leave on average pay according to service register. The necessity for passing the later proceedings and the circumstances in which it was passed was not explained. The same may be explained. It may also be stated whether any supplemental bill was drawn with reference to the later order.

(c) Sri N.A. Pannuswami Iyer, teacher, Pudusoorangudi due to retire on 15th January 1949 was granted leave on Medical certificate ~~form~~

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for four months from 15th September 1948 in the Special Officer's Proceedings L.Dis.No.13700/48 dated 9th August 1948 ~~whexx~~ there was only 3 days leave at his credit in column 6 of the leave account. As per the orders in G.O.No.2390 L.A., dated 12th August 1942 the leave on average pay preparatory to retirement whether on medical certificate or without medical certificatte can be granted only to the extent of the leave at credit in column 6 of the leave account. The grant of leave on average pay to the teacher in excess of 3 days was not in order. The excess over half pay paid as leave salary for the period 18th September 1948 to 14th January 1949 amounting to Rs.68-4-0 would need early recovery.

NA [illegible]

(d) Sri M. Vivekan, teacher, Board Boys School, Kannairuppu was granted leave on medical certificate from 6 to 25th February 47 in the Special Officer's Proceedings L.Dis.3364/47 dated 27th February 1947. Subsequently the leave was extended by the teacher upto 27th March 1947. But this application for extension was not supported by the medical certificate. As per rule 15(a) of the Madras Leave Rules leave on medical certificate may be granted only on production of a certificate from medical authority and for a period not exceeding the amount recommended in the certificate the grant of extension of leave from 26th February 1947 to 27th March 47 was not in order. As the teacher was not also eligible for leave on private affairs for this period of extension, the period should have been treated as extraordinary leave - the ~~xxxxx~~ leave salary and dearness allowance paid for the period of extension amounting to Rs.51-4-0 would need early recovery.

13. NEW SCHOOLS - RECOGNITION WANTING. The sanction of the Board for the opening of the following seven new schools and the recognition thereof by the District Educational Officer was not pointed out.

Oruvanendal.
Muthuchalliahpuram.
Perumal devanpatti.
Selvanayagapuram.
Kuruvadi.
Melakanniseri.
Katchanallur (Girls)

14. GOVERNMENT SUBSIDY IN RESPECT OF COMPULSORY ELEMENTARY EDUCATION - OVERDRAWALS.

Overdrawals of subsidies in respect of expenditure incurred on compulsory ~~expenditure~~ Elementary education were noticed as specified below. The amount overdrawn would need refund to Government.

(a) A subsidy of Rs.52,253/- was drawn in respect of expenditure on compulsory education incurred in 1946-47. As only a sum of

12

of Rs.32,160-14-0 was actually spent on the scheme, the excess subsidy of Rs.20,092/- drawn was ordered to be refunded in Government Memorandum No.19637-B2-48-1 Edn., dated 25th March 1948. The sum of~~xRsxRxx~~ Rs.32160/- reported as expenditure and admitted by Government included Rs.1646-15-0 representing house rent paid to rented buildings as shown below.

Ramnad Centre.	Rs.321	15	0
Paramakudy Centre.	360	0	0
Thirupuvanam.	965	0	0

It was noticed that the sum of Rs.321-15-0 relating to the Ramnad Centre included a sum of Rs.270 being house rent paid for Velipatanam Girls' school at Rs.30/- per mensem for 9 months from June 46. The number of pupils who attended the school was only 103 as per Headmaster' report and resolution of District Standing Committee (242 dated 27th September 1946). The Standing Committee in the above resolution also resolved that the additional rate sanctioned, namely, Rs.10/- should be met from District Board funds as according to G.O.No.1224 Edn., dated 11th August 1945 the house rent for purpose of subsidy should be calculated at the rate of Rs.5/- per class of 30 pupils. Hence a sum of Rs.90/- drawn in excess at the rate of Rs.10/- per mensem for the nine months would need refund to Government.

(b) In respect of house rent paid to Velipatanam Girls' school during 1947-48 also subsidy has been claimed and paid at the rate of Rs.30/- per mensem where as the subsidy permissible was at the rate of Rs.20/- per mensem for the reasons stated in the previous sub para. The overdrawal of subsidy to the extent of Rs.120-0-0 would also need to be refunded to Government.

(c) In District Board Resolution No.69 dated 25th February 1947, the rent for Tirupuvanampudu Mohamadan Boys school was fixed at Rs.40/- per mensem. It was also specified in the same resolution that out of Rs.40/- subsidy at the rate of Rs.26/- per mensem based on the attendance had to be claimed from Government and the remaining Rs.14/- should be met from District Board funds. However, subsidy was claimed Rs.40/- per mensem for the year 1947-48 and sanctioned by the Government and drawn. The excess subsidy drawn at the rate of Rs.14/- per mensem viz. Rs.168/- would need refund to Government.

(d) Subsidy for fixed contingencies was claimed for ~~Nxx~~ 1946-47 at

the

13 (80)

at the rate of Rs.1-8-0 per teacher prescribed in G.O.No.1224 Edn., dated 11th August 1945 and a sum of Rs.114-13-0 was drawn from Government. But the actual expenditure incurred on fixed contingencies was at the rate of Re.0-8-0 per headmaster and Re.0-4-0 per teacher. The excess subsidy drawn on this account would need to be worked out and refunded to Government.

(e) Fixed contingencies at the rate of Rs.1-8-0 was paid only from 1st October 1947. But in the statement of expenditure submitted to Government for purposes of claimining subsidy for 1947-48 a sum of Rs.1496-5-0 based on the rate of Rs.1-8-0 for the whole year was shown and got adjusted. Excess subsidy paid on this account for the period prior to 1st October 1947 when payment was made at a lower rate would need to be worked out and refunded to Government.

15. MISCELLANEOUS DEMAND REGISTER - DEFECTS. (a) The following buildings belonging to the District Board were rented out during the year 1946-47 and recoveries of rent were watched through the miscellaneous demand register. But these items of revenue did not find place in the miscellaneous demand register for 1947-48. The reasons for the omission were not explained. It may be stated whether the buildings were rented out in 1947-48 and if so the demand collection and balance of rent due may be posted in the demand register and produced for audit.

1)	School building -	Malampatty.
2)	do.	Chdurvedamangalam.
3)	do.	Keelavellore.
4)	do.	Muthupatti.
5)	do.	Seithur.
6)	do.	Vethiyur.

(b) In respect of the following items, the period for which the buildings were rented out expired on the dates noted against each. But they were not continued in the miscellaneous demand register for the subsequent periods and recoveries of rent watched nor were any reasons recorded in the register for the omission.

Kariapatti school building.	10--1--49.
Vacant site at Perungarunai.	30--9--48.

(c) The school building at Kovilkulam was rented out to the Police Department at Rs.5/- per month. But the amount recovered from the Police Department was at the rate of Rs.4-14-0 per month. It would appear that the rent was sent after deducting the money order

commission

commission. This is not in accordance with the District Board Resolution fixing the rent at Rs.5/- per month. Hence the sum of Rs.1-8-0 wrongfully withheld by the Police Department in respect of the Commissio would need recovery.

16. INTEREST ON INVESTMENTS NOT REALISED IN FULL AND REFUND OF INCOME TAX NOT CLAIMED.

(a) Three percent Victory Loan bonds of 1957 for Rs.12,000/- were purchased by Dr. R.M. Alagappa Chettiar of Kottayur and donated to the District Board with a request that the interest realised should be utilised for expenditure connected with the supply of midday meals and distribution of prizes to the pupils of the higher Elementary School run in the name of Srimathi A.L. Valli Ammai Achi of Kottayur. These bonds though acknowledged by the District Board on 11th March 1945 were sent to the Manager, Reserve Bank of India, Securities Department for safe custody after 3 years on 28th April 1948 only. Income tax exemption certificate was obtained from the Income tax Officer, Madura North and sent to the Manager, Reserve Bank of India on 10th June 1948 for recored so that any income tax on the interest accrued on the securities held might not be deducted by the Income Tax Department. The interest accrued and income tax deducted on the interest from the date of acceptance of the bonds till they were sent to the Reserve Bank of India, Madras were as follows:-

Interest for the half year ended.	Amount. Rs. A. P.	Date of ~~acceptance.~~ Realisation.	Income tax deductions. Rs. A. P.
28--2--45.	126 9 0	12--4--46.	53 7 0
31--8--45.	126 7 0	12--4--46.	53 7 0
28--2--46.	123 12 0	31--3--47.	56 4 0
31--8--46.	123 12 0	31--3--47.	56 4 0
28--2--47.	123 12 0	31--3--47.	56 4 0
31--8--47.	123 12 0	28--1--48.	56 4 0
28--2--48.	123 12 0 Rec. o/s	9--6--48.	56 4 0

From the connected file of papers it was seen that the interest accrued for the four half years ending on 28th February 1946, 31-8-46, 28-2-47 and 31-8-47 amounting to Rs.~~22~~ 495-0-0 was adjusted by the Treasury Officer, Madura to ~~his~~ the credit of the Ramnad District Board funds on 31st March 1947 and 28th January 1948. But corresponding credits in the accounts of the District Board were not pointed out. Credits may be obtained and pointed out.

(b) The Income tax ~~deductions~~ deducted in all the above 7 items amounted to Rs.388-2-0. Although an exemption certificate was obtained from the Income tax

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Income tax department and filed ~~xxx~~ with the Manager, Reserve Bank of India, Madras refund of the amount of Income tax deducted did not appear to have been claimed so far. Necessary action would need to be taken at least now to get the refund and credit it to the accounts.

17. SHORT ADJUSTMENT OF BONUS TO TEACHERS. In the course of the audit of the Provident Fund Ledger Volume I of the ledger relating to the Elementary School teachers it was noticed that in 22 cases as detailed below the contribution due from the local board was worked out on the basis of emoluments as on 31st March 1947 instead of on the subscriber's emoluments drawn on duty as required by Rule 14(1) of ~~the~~ the Provident Fund Rules. The short adjustments thus made in these cases as well as those made in the remaining 16 volumns (after being worked out) would need to be made good to the Provident Fund account and a certificate to the effect that the adjustment of contribution to all the subscribers for 1947-48 has been made in accordance with rule 14(1) of the provident fund rules furnished.

Provident Fund Account.	Bonus due Rs.	Bonus adjusted. Rs.	Short adjusted. Rs.	Provident Fund Account.	Bonus due. Rs.	Bonus adjusted. Rs.	Short adjusted. Rs.
263	27	25	2	461	25	23	2
329	27	25	2	465	33	27	6
340	25	23	2	464	27	25	2
354	26	25	1	473	21	18	3
359	22	18	4	481	24	22	2
373	27	25	2	487	29	27	2
387	40	37	3	488	22	16	6
407	22	~~xx~~11	~~x~~11	510	24	22	2
408	24	11	13	520	14	9	5
423	17	15	2	524	27	25	2
431	29	27	2	435	25	23	2

18. ACQUITTANCE WANTING. In the case of 85 items of payments of salary, allowance, house rents etc. aggregating Rs.6498-10-0 as detailed below necessary acquittances stamped wherever necessary or moeny order acknowledgments ~~as~~ as the case may be were not produced. They may be produced early.

Item of Objection statement.	No. of item.	Amount. Rs. A. P.
35 to 41 of Objection Statement for 47-48/I.	7	214 10 0
47 do.	1	260 8 0
49 do.	1	26 12 0
247 of Annual Objection Statement 47-48.	64	3988 10 0
277 do.	12	2008 2 0
	85	6498 10 0

19. LEAVE ACCOUNTS NOT WORKED OUT AND PRODUCED. In the 48 case of grant of leave as detailed in items 243, 263 and 266 of the annual objection statement leave accounts were not worked out and

produced

produced. Necessary leave accounts may be worked out and produced early.

20. VOUCHERS NOT PRODUCED. The following vouchers were not produced for audit. They may be produced early.

Vr.No. and date.	Particulars.	Amount. Rs.	A.	P.
501/5-47.	Establishment pay bill.	42	13	0
648/5-47.	,,	234	8	0
876/5-47.	,,	2	9	0
1120/5-47.	,,	20	14	0
3035/9-47 (refunds).	,,	6	9	0

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

22. GROSS RECEIPTS AND CHARGES. The gross receipts and charges for the year were Rs.9,15,589-11-7 and Rs.8,75,953-10-0 respectively.

23. Objections pending settlement. SEVEN HUNDRED AND THIRTY FOUR items of objections involving a sum of Rs.21,187-6-6 were pending clearance at the close of audit as detailed below and in the annual objection statement.

Year.	No.of items.	Amount. Rs.	A.	P.
1943-44.	1	..	..	..
1944-45.	12	344	7	3
1945-46.	133	866	0	0
1946-47.	235	9,971	0	3
1947-48.	353	10,005	15	0
	734	21,187	6	6

S. RANGASWAMY AYYAR,
Assistant Examiner of ~~[illegible]~~, Local
Fund Accounts, Southern Circle, Tiruchirapalli.

Forwarded to the Special Officer, Ramnad District Board at MATHURAI, 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.

/True copy/

M Krishnamachar

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

S.S./30.4.

NB
15/6/49

Receipts ~~and~~ ~~charges~~ of Elementary Education Account
Ramnad District Board at Mathurai.

B. Elementary Education Account	Progressive Total of each detailed Head			Budget Estimate.
Receipts ordinary.	Rs.	As.	Ps.	Rs.
Opening Balance.	76494	9	4.	
(1) Education Tax—				
Current	393003	-	-	330448
Arrears (less refunds) 171989-260-8-0	171728	8	-	
(7) Other receipts (less refund) 1686-13-7 6-9-0.	1680	4	7.	
(8) Government Grant				
a) Arrear Toll Compensation grant				180011 Credit taken deleted by Govt in G.O No1284 Edn dated 20-5-48.
(i) Under Section 37 of El. Edn. Act—				
Current	76619	3	-	76620
Compulsory Elementary Education grant.	37216	-	-	199830.
(ii) Under proviso to Section 37 of the Elementary Education Act.	146856	-	-	152841
(9) Contribution from the General Account.				
(b) For other purposes.	85000.	-	-	85000.
(10) Deposits	2015	-	-	
(11) Advances recovered	1138	7	-	2000.
Deduct - Amount transferred to capital	3644	3	-	11000.
	911612	3	7	1015750.
Receipts Capital.				
Government Grants.				18000.
Add - Amount transferred from ordinary	3644	3	-	11000
Sale of sites	333	5	-	
Total.	3977	8	-	29000.

	Expenditure Capital				
1.	Lands and buildings				2000.
2	Equipment.				
	i) For Compulsory education areas.	3971	8	-	18000.
	ii) For other areas.	6	-	-	9000.
	Total	3977	8	-	29000.
	Total expenditure ordinary + capital	875953	10	-	1006750.
	Total closing balance	116130	10	11	38000.
	Grand total including closing balance.	992084	4	11	1044750.

21

(12)

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

Name of auditor: Sri K.S.Ramasami Iyer and | District Inspector of
ii.Mr. A.B.Christian. | Local Fund Accounts.

Time taken for Audit: No.(i) From 24th November'48 to 18th January'49 and
(ii) From 19th January'49 to 10th March 1949. and 4th April 1949.

REPLIES.

The office of the Special Officer was held by Rao Sahib Sri B.Madhavarao Naidu, Collector of the District from 1st April 1947 to 29th July 1947 and Sri C.Vivekanandamurthi, Collector of the District from 30th July 1947 to 31st March 1948.

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.12,88,119-3-7 is in agreement with the consolidated closing balance of the various funds as shown in the abstract attached to the revised account for March 1948 (General Funds) as well as with the balance in the treasury and Imperial Bank pass books allowing for outstanding cheques, unremitted revenue on hand and for a difference of Rs.8,723-8-2 short in the Treasury pass book due to error in totalling in the Treasury pass book. The difference was adjusted in the Treasury Pass book in May 1948.

Noted.

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.

Noted.

4.EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT SANCTION WANTING.

In the following cases the expenditure incurred during the year under the various heads of accounts exceeded their respective budget allotments sanctioned in G.O. No.1494, Education, dated 10th July 1947.

Sanction of the District Board will be obtained.

(H)

HEAD OF ACCOUNT.	Actual for 1947-48.	Allotment for 1947-48.
1.Staff-salaries and allowances	10384-0-0	Nil.
Gratuity to teachers.	133-0-0	Nil
2.Contingencies and equipment-equipment.	2038-10-0	1750.0.0

The source from which the expenditure in the above cases in excess of the respective allotments was met was not pointed out with the requisite sanction under G.O.No.139, Edn., dated 29th January 1942.

(H)

5.PENDING OBJECTIONS OF THE PREVIOUS AUDIT REPORTS:

a)Para 8 of the audit report for 46-47-Para 11 of audit report 45-46-acquittances wanting.
The acquittances of the teachers to the extent of Rs.74-8-0 as detailed in item 75(4) of annual objection statement 45-46 have not been obtained and produced for audit. Early action is called for.

These will be shown at the next audit.

b)Para 12 of A.R.for 46-47-para 19 of the A.R. for 45-46-service registers not produced:- In respect of cases referred etc in items 17, 37,78,93 and 128 of Annual Objection statement 45-46 service registers were not produced.This may be produced now.	These will be shown at the next audit.
c)Para 15 of A.R.46-47-acquittances and money order commission-receipts - wanting. During local audit acquittances even in respect of a single case referred to in the para was not produced.No action was taken to call for the acquittances and produce them for audit.	This will be shown at the next audit.
d)Para 16 of A.R.46-47-subsidy for introduction of prevocational subjects-short drawal of Rs.5/-. Action still remained to be taken to get the sum of Rs.5/- from Government.	Government have/been addressed in Roc.E.5-10581/49 dated 26-3-49.
e)Para 17 of A.R.46-47-Misappropriation not reported to Examiner. Orders of the Special Officer as to how the period of suspension of the teacher from 19th November 1946 to 2nd March 1947 was treated do not appear to have been passed.Specific orders of the Special Officer would need to be obtained.	It is ordered in the concluding portion that the teacher will receive 1/4of his pay for the period of suspension.
~~e)Para 17 of A.R.46-47-Misappropriation not reported to Examiner.~~ ~~Orders of the Special Officer~~	
f)Para 18(a) of A.R.46-47-Miscellaneous demand register - defects. The realisation of the balance of Rs.1-12-0 being the rent due to school building at Tamarakki is awaited.	The Divisional Engineer has been addressed to recover Rs.1-12-0. His report is awaited.
g)Para 18(b) of A.R.46-47. No postings were made in the miscellaneous demand register and shown during local audit.	The sum of Rs.16 was collected in 1945-46 and entries were made in Miscellaneous Demand Register of 1945-46. As there was no collection 1946-47 no entry is made further.
h)Para 18(c) of A.R.46-47 - No effective action was taken to realise the balance of lease amount and the realisation was not also watched through miscellaneous demand register.	The building was not leased But it was temporarily let on rent at Rs.7-8-0 per mensem. The entire rent was realised and the building is vacant from 30th Dec. 1945.
i)Para 18(d)of Audit Report for 1946-47. Connected papers promised to be produced were not made available even during the local audit for 47-48.	Will be shown at the next audit.
j)Para 18(f) of A.R.46-47- Postings are yet to be made in the miscellaneous demand register and shown. Early action in this regard is called for.	Noted.
5.K.PARAGRAPH 20 of A.R. for 46-47:- Board Boys School,Pasipatnam-Recognition	District Educational Offic

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by the Dt.Edl.Officer,beyond ained to be obtained.	Rahmad is addressed a sanction is awaited.
ara 21(a) of A.R.46-47. COMPULSORY UCATION.SUPPLY OF MIDDAY MEALS. A sum of Rs. 2575/- has been sanctioned by Government towards balance of grant due on expenditure on midday meals in G.O.No. 2787,Edn.,dated 8-11-1948 when only a sum of Rs.2534, was due as explained in the further remarks to the replies to A.R.for 46-47. The excess subsidy drawn viz.,Rs.41/- would need refund in the absence of satisfactory explanation.	Rs. 41/- will be refunded to Government.
m.Para 21(c) of A.R.46-47. The accounts and registers relating to supply of midday meals to children were not produced as promised.	These will be produced.
n.Para 22 of A.R.for 46-47:Transfer of Teachers - defects. List of transfers made and travelling allowance paid was not prepared and produced for audit as promised.	D.Dis. file 8910/46 dated 29-10-46 will be produced during audit.
o.Para 23 of the audit report for 46-47. Establishment Prevocational Instructors: Replacement of unqualified teachers by persons. Action remained to be taken in respect of 5 prevocational instructors.	The concerned files will be shown in audit.
p.Para 24 of A.R.46-47. IRREGULAR DRAWAL of LEAVE SALARY. Recovery of Rs.13-4-0 is awaited.Information regarding the payment of leave salary for the month of March 1947 was not also furnished.	This is recovered from his arrear bills pending in this office.
q.Para 27 of Audit Report for 46-47. leave Establishment Grant of leave/salary not drawn. The result of reference to Director of Public Instruction made on 6-3-1948 is awaited.	The Inspector of Local Boards and the Director of Public Instruc tion have accorded sanction to investigate the claim. The claims will be passed soon.
r. Para 28 of audit report for 46-47: SERVICE REGISTES DEFECTS. No action was taken to rectify the defects pointed out.	Steps will be taken as instructed in A.R. para 28 46-47. This object dropped.
s.Para 29 of A.R. for 46-47-MISCELLANEOUS SALES REGISTER DEFECTS. Connected records and registers were not made available for verification.	will be shown during the coming audit.

6.TOOLS AND PLANT AND FURNITURE. DEFECTS in Accounting.

Paragraph 8(a)(b)(c) of A.R.for 43-44.
" 12 of " 44-45.
" 16 " " 45-46.
" 19 " " 46-47.

e prompt submission of the annual returns of ools and plantand furniture as it stood on the 1st April every year due from the headmasters of each school together with the certificate of verification and existence of the same was not watched in the District Board Office nor was 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 or to recover the cost of the shortages that might be noticed in the course of the check from the headmasters responsible. Though the defects were pointed out in the previous audit reports from 43-44 in the paragraphs referred to above, the action taken in respect of 47-48 transactions was not appreciable as may be seen from the fact that in Feb.1949, ten months after the due date for the receipt in the District Board office of the returns as on 1-4-1948, out of about 526 schools in the eight taluks returns were stated to have been received from 10 9 schools only as shown below and no file of correspondence to show the action taken in the district board office in April 1948 or thereafter to obtain the returns was forthcoming.

Name of taluk.	No.of schools as furnished by the clerks.	No.of schools for which returns were received.	No.of schools for which returns were not received.
Srivilliputhur.	42	6	36
Sattur.	58	Nil	58
Aruppukkottai.	64	2	62
Ramnad.	60	11	49
Tirupputhur.	91	22	69
Sivaganga.	95	25	70
Mudukulathur.	57	43	14
Paramakudi.	59	Nil	59
	526	109	417

Even the few received were not checked in the District Board office and necessary action taken was kept loose in the registers in the same condition in which they were received.

a)The omission to take effective action in respect of 1947-48 transactions and to get all the return in time after exercising necessary checks andeffecting recoveries whereever necessary and produce them in full for audit,would need to be explained now.

a)This is due to the fact that the Ele.Edn.section was understaffed upto 1948-49. The instructions given in the A.R will be strictly observed from 1949-50.

case the defect being pointed out in local turns were 2-2-1949 it was explained in the cerned and that Paramakudi taluk that no re- a note on 2-2-1949 sever to the clerk con- explained why the note was separately had to put up earlier instead of till it was not put up in audit. The orders passed on the pointed out rate note referred to above and the sepa- there of were not also shown till the result of the audit. close

b)This is only a note issued to all clerks directing them to expedite the completion of the Tools and plant register and to produce it to the Dt.Inspector of L.F.Accounts.

c)The Special Officer in his letter No.Rc; E.C.No.5539/46 dated 22-2-1949 has promised to attend to the omissions in the past seve- years and to set right the tools and nt and furniture accounts,

c)A correct register upto March'49 will be prepared and shown in next audit.

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by sending for the headmasters and [illegible] account and to report the result [illegible] promised is awaited and would [illegible]

7.AUDIT OBJECTIONS SUBSEQUENT ACTION NOT TAKEN TO RECTIFY THE [illegible] AND RETURN AND FURTHER REMARKS THE STATEMENTS.

According to G.O.No.248,L.A.,dated 24-1-1938 communicated to all Presidents of District Boards,the objection statements and further remarks should be returned to audit office with replies within 15 days after their receipt.However,the objection statements and further remarks specified below* were not returned with reply within the time allowed.

*1.F.Rs.issued on Annual objection statement 43-44 issued in L.F.1241,dated 28-12-45.
2.F.Rs.issued on objection statement 44-45/I in L.F.1240,dated 28-12-1945.
3.F.Rs.issued on annual objection statement 44-45 in L.F.1348,dated 10-2-1947.
4.F.Rs.on objection statement 45-46/I issued in L.F.1123 dated 19-1-1948.
5.F.Rs.on objection statement 45-46 issued in L.F. 1124 dated 19-1-1948.
6.F.Rs.on objection statement 46-47/I issued in L.F. 1122 dated 19-1-1948.
7. F.Rs.on annual objection statement issued in L.F. 303/16-6-1948.

Instead,they were kept unreplied to for several months together.The annual objection statement for the first half year of 1947-48 containing 58 items of objections issued on 1-5-48 and received in the District Board Office on 4-5-1948 was retained in that office till 11-3-1949 when it was called for for perusal without any action having been taken thereof as seen from the absence of entry in col.6 of the objection statement("Reply to the objection").

The inordinate delays had to be taken to the notice of Government and on receipt of orders of Government in Edn.& P.H., Memo 3806/49-C1 dated 26-1-1949 to Special Officer to return the objection statements and further remarks early and to report the fact to Government, some further remarks were returned with replies and it was explained to Government by the Special Officer that the delays were due to the office being understaff. It was not explained to Government why the above handicap was not brought to the notice of Government as soon as the objection statements and F.Rs.were received and their orders obtained to tide over the difficulty or to obtain extension of time instead of addueing the reason at a very late hour and that too on being questioned by Government.The objection statements and further remarks specified below still remained to be returned with replies.

F.R. on objection stt.45/46/I issued in L.F.1123
dated 19-1-1948.
,, Annual objection stt.45-46-issued in L.F.1124,
dated 19-1-1948.
,, O.S. ,, ,, 1122
,, A.O.S. 46-47/I ,, ,, 303
dated 16-6-1948.
,, O.S. 47/48/I ,, ,, 122/1-5-48.

These will be attended to and replies sent in 2 months. It is also requested that the audit department will be kind enough to render all possible help in clearing so many objections, by giving instructions for the rectification of objections that can be disposed of on the spot. If sufficient advise is given, many of the objections would not have occurred.

...he prompt submissi...
...ools and plant and fur...
1st April every year...
each school...
...fixation and...

...1-1-1947 IN CONNECTION WITH ...CALES, DEFECTS.

...of the teachers was revised and fixed in the revised scales sanctioned by Government with effect from 1-1-1947. As the register of service books prescribed by Government to be maintained in ...al board offices, was not maintained in spite of repeated objections in previous years reports it was not possible to find out in audit the names of the teachers borne in the employ of the District Board. A manuscript register showing the names of the teachers whose pay was fixed was maintained for each taluk except in the case of Aruppukottai taluk in which case the April stood returns were produced. It was noticed that with reference to the entries in these records that the service registers of the 137 teachers as detailed in item 274 of the annual objection statement whose pay on 1-1-1947 should have been fixed were not produced for verification of the correctness of the fixation in spite of repeated calls for the same during local audit. The omission to maintain the register of service books prescribed by Government with a view to see that all service registers are kept safe would need to be explained and the omission supplied and the entries in the register got attested by the District Board Educational Officer and produced together with the service registers of the teachers referred to above.

a) Steps are being taken to get the register of service registers prepared.

b) In the course of the examination of the service registers produced it was noticed that the pay on 1-1-1947 fixed and paid to some teachers, was in excess of that permissible according to G.O.No.2035, Edn., dated 19-9-1947 as a result of the following errors:-

i) Service on fixed rate of pay prior to 31-12-46 having been counted for purposes of allowing advance increments and weightage though such service should have been excluded as per G.O. No. 541, Edn., dated 16-3-1948 and weightage allowed only on periods of service on time scale.

b) Steps are taken to ratify the pay fixed on 1-1-47.

ii) Previous services in Higher lower grade prior to 31-12-1946 having been counted for advance increments in the Secondary or Higher Grade scale held by the individuals on 1-1-1947.

iii) Services which would not have counted for increments on account of suspension or leave on loss of pay having been reckoned for purposes of weightage in some cases.

iv) Services which were not counted previously for increments for some reason or other not placed on record in the service register having been counted now in some cases.

v) Service under other than District Board having been counted for weightage and

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(15)

vi) the cumulative effect of stoppage of increment on account of punishments in some cases not having been taken into account details of all such cases have been furnished in items (1) to (177) of the annual objection statement. The pay fixed in excess as shown against each would need to be reduced to the correct pay admissible and the excess payments made so far worked out and recoveries made and credits pointed out, and necessary entries made in the service registers.

c) No revision of pay was made by Government in respect of untrained and exempted teachers. However in the following four cases of untrained and exempted teachers their pay on 1st January 1947 was revised by the District Board office of its own accord after allowing weightage for service and fixed as shown against each. In memorandum No. 98000-B2-47 Edn., dated 4th Novembr 1948 also Government ordered that such teachers should be paid at Rs.15/- only. The excess paid in these cases for the period from 1st January 1947 to 29th February 1948 as shown below and thereafter till action is taken would need recovery and their pay also reduced to Rs.15/-

C) Action is taken to fix the pay of untrained /teachers to the minimum.
Items 1&3: Pay is fixed at Rs.15/- p.m. Government is addressed to waive the recovery of excess paid.
Item 2: Recovery of excess paid has been waived in Govt. Memo 25256-49-1-B2 dated 21-4-49.
Item 4:- The teacher is retired from service. Steps are taken to get sanction of Government for waiving the recovery.

Name of teacher.	Pay fixed & paid at Rs.	Rate permissible. Rs	Excess per mensem. Rs	Excess paid upto 31-3-1948. Rs
1. A. Mohamada Bibi, Mistress, B.G.S. Tirumani.	23	15	8	112
2. S. Ameer Batcha Lebbai, Nambilar Malai Board Boys School.	20	15	5	70
3. Sheik Md. Ahim Sahib, Karisalpatty.	23	15	8	112
4. Thiagaraja Iyer, B.B.S. Sellampatty.	23	15	8	112

9. DEARNESS ALLOWANCE DRAWN IN FULL FOR A MONTH THROUGH PAY WAS DRAWN FOR A PART OF A MONTH.

In the cases referred to in items 218, 219, 221, 222, 249, and 279 of the annual objection statement dearness allowance drawn in full for the month and paid though pay was drawn only for a portion of the month; Information as to how and where the pay for the remaining part of the month was claimed was not also forthcoming. The discrepancy would need to be explained ~~and the excess payment if any due to the~~ remaining part on loss of pay or to double payment for the leave on same period claimed in some other school would need recovery.

This is being scrutinized and recoveries if any due will be effected.

10. DIFFERENCE OF PAY PAID IN FULL EVEN FOR PERIODS SPENT ON LEAVE ON HALF PAY AND LOSS OF PAY:

In the following three cases payment of the difference of pay between the pay as revised on 1st Jan'47 on account of the general revision of pay and that drawn on 31st December 1946 was made in full for the periods spent on leave on half pay or leave on loss of pay instead of half the difference or nil. The amount paid in excess viz., Rs.31-0-0 as shown below would need to be recovered and credit pointed out.

Item 1.
Rs.3-8-0 has been recovered from Provident Fund and adjusted to Ele. Edn. funds in Aug. 1949.

Item 2: This teacher has drawn Rs.62-9-0 as arrear pay at Rs.9/- p.m. from 1-1-47 to 4-9-47 due as against Rs.58-7-0. The balance of Rs.4-2-0 will be recovered from him.

Name of Teacher.	Full rate of difference per mensem.	Amount due.	Amount paid.	Excess to be recovered.	
1)Sri V.Vedamuthu Servai, Mudukulathur Tk.(Was on leave on half average pay till 31-1-1947).	7-0-0	3-8-0	7-0-0	3-8-0	
ii)Sri A.Krishna Iyengar(M.Duraisamipuram) on unearned leave on half pay from 17-1-47 to 22-1-47 and 10 to 18-6-47 and leave on loss of pay from 19-6-1947 to 10-7-47 and 24 to 31-7-1947.	9-0-0	13-8-0	27-0-0	13-8-0	
iii)Sri S.Ganesan,Tharaikudi(On leave on half pay from 27-11-46 to 30-4-47.	7-0-0	3-8-0	7-0-0	14-0-0	Item3:- S.Ganesan was on duty from 11-2-47 to 16-2-47. So excess if any granted from 1-1-47 to 10-2-47 alone has to be recovered. The recovery may kindly be amended.
				31-0-0	

11(a) LEAVE SALARY-PAYMENTS IN EXCESS- INCREASED RATES OF PAY DRAWN EVEN DURING LEAVE.

In the thirty cases as detailed in items 178,180 184,to 201, 213,232 to 235 and 236 to 241 of the annual objection statement pay at increased rates were drawn even for periods spent on leave for individuals who were on leave prior to 1st January 1947 and returned to duty long afterwards instead of from the date of their return to duty. The excess payments in these cases amounted to Rs.216-13-0 which would need early recovery.

These are scrutinized and recoveries will be effected soon.

b)In the 11 cases as detailed in items 179,205, 206,207,209,212,214,226,230,236 and 242 of the Annual objection statement leave on private affairs was granted at one time in excess ofthree months and in the same cases in excess of 6 months in the whole service as prescribed under rule 13 of the Madras Leave Rules. The total excess paid in these cases aggregating Rs. 226-0-0 would need recovery.

This will be recovered soon.

c) In the 12 cases detailed in items 182,183,202, 203,204,210,215,216,217,224,225 and 227 of the annual objection statement leave was sanctioned and leave salary paid to teachers in excess of the leave at credit according to their leave accounts. The excess paid in all the casesamounted to Rs. 84-0-0 and this amount would need early recovery.

The excess will be recovered soon.

12. *OTHER KINDS OF IRREGULAR GRANTS OF LEAVE PAYMENTS MADE FOR PERIODS OF LEAVE ON LOSS OF PAY.*

a)Sri Sethuramaraju,teacher,Thaduthalankottai was granted leave on loss of pay from 6th October 1946 to 25th April 1947 in the Special Officer's Proceddings D.Dis.No.16789/46 dated 18th March 1948. However,the teacher was paid a sum of Rs. 36-14-0 as shown below for the period 23-12-46 to 20-1-47 covered by the above order though he was not eligible for any payment. It was notexplained how this amount was paid when there were specific order of the Special Officer granting leaveon loss of pay. The amount irregularly paid would need early recovery.

This will be recovered soon.

Vr. No.	5644/1-4-47.	Rs. 17 7 0
	6380/2-47.	,, 23 3 0
Difference of pay due to fixation,	5467/12-47.	,, 3 4 0
		Rs. 36 14 0

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y Packiam,Board Girls School,Neikuppa was 6, leave on average pay from 1 to 14th Feb.'48 and leave on half average pay from 15to 28th Feb.'48 in the Special Officer's proceedings E.4-24693/47 dated 28th January 1948. This grant of leave was not noted in the service register. She was paid leave salary at the full rateof pay of Rs. 34/- on Vr.7396 of March 1948 though shewas eligible only half salary for the period 15 to 28th February 1948 vis.,8-3-0. The amount of Rs. 8-3-0 irregularly paid would need early recovery.

J.Mary Pa availed the 1-2-48 to 27 joined duty vide D.Dis.24 She was paid Rs.25-6-0 only for 48 and so no reco. is due.

ii)The Special Officer in his another proceedings No.Edis.664/48 dated 15th November 1948 also granted leave on full pay from 25th Jan'48 to 25th February '48 to the teacher, referred to in sub para (1)above without any reference or modification of the previous order dated 28th January 1948 though she was eligible only for 14 days leave on average pay according to service register. The necessity for passing the later proceedings and the circumstances in which it was passed was not explained. The same may be explained. It may also be stated whether any supplemental bill was drawn with reference to the later order.

2. This leave actually availe . The leave as ted in para i) i actually availed. supplemental bil paid for this.

c)Sri N.R.Ponnuswami Iyer,teacher,Pudusoorangudi due to retire on 15th January 1949 was granted leave on medical certificate for four months from 15th Sep.'48 in the Special Officer's proceedings L.Dis. No.13700/48 dated 9th August 1948 when there was only 3 days leave at his credit in column 6 of the leave account. As per the orders in G.O.No.2390,L.A., dated 12th August 1942 the leave on average pay preparatory to retirement whether on medical certificate or leave on medical certificate can be granted only to the extent of the leave at credit in column 6 of the leave account. The grant of leave on average pay to the teacher in excess of 3 days was not in order. The excess over half was paid as leave salary for the period 18th Sep'48 to14th Jan'49 amounting to Rs. 68-4-0 would need early recovery.

The recovery is already effected from the Provident Fund Bonus account of the retired teacher.

d) Sri M.Vivekan,Teacher,Board Boys School,Kannariruppu was granted leave on medical certificate from 6 to 25th Feb'47 in the Special Officer's proceedings L.Dis.2364/47 dated 27th February 1947. Subsequently the leave was extended by the teacher upto 27th March 1947. But this application for extension was not supported by the medical certificate. As per rule 15(a) of the Madras Leave Rules leave on medical certificate may be granted only on production of a certificate from medical authority and for a period not exceeding the amount recommended in the certificate the grant of extension of leave from 26th Feb'47 to 27th March 1947 was not in order. As the teacher was not also eligible for leave on private affairs for this period of extension, the period should have been treated as extra-ordinary leave - the leave salary and dearness allowance paid for the period of extension amounting to Rs. 31-4-0 would need early recovery.

This will be recovered and shown in audit.

HOOLS RECOGNITION WAITING: The f the Board for the opening of owing seven new schools and the ion thereof by the Dt.Educational was not pointed out.

Oruvanendal. 5.Karuyadi.
uthuchelliapuram. 6.Melakanniseri.
rumalthevanpatty. 7.Matchanallur(Girls).
anayagapuram.

Para 13: Sanctions are fu below:-

	Dt.Board.	D.E.O's order.
1.	S.C.R.178 26-7-46.	Dis.207/48 22-4-48.
2.	S.C.R.175 26-7-46.	Dis.282/48 26-5-48.
3.	D.B.R.1248 28-5-47.	Dis. 539/48 25-5-48.
4.	D.B.R.1469 23-5-47.	Dis.358/48 25-8-48.
5)	D.B.R.683/25-2-47.	Dis.460/48/287-48
6)	,, 1239/20-5-47.	,, 374/48-28-6-4
7)	,, 170/29-11-46	,,155/48-4-4-48.

14.GOVERNMENT SUBSIDY IN RESPECT OF COMPULSORY ELEMENTARY EDUCATION:

Overdrawals of subsidies in respect of expenditure incurred on compulsory Elementary Education were noticed as specified below. The amount overdrawn would need refund to Government.

The excess subsidy as calculated in audit will be refunded as shown below. It is suggested that the expenditure statement, prepared by the District Board may be ~~am~~ preaudited, before submission to Government so that such objections may be avoided in the audit report.

A) A subsidy of Rs.52,253/- was drawn in respect of expenditure on compulsory education incurred in 1946-47. As only a sum of Rs.32,160-14-0 was actually spent on the scheme, the excess subsidy of Rs.20,092/- drawn was ordered to be refunded in Government Memorandum No.10637-13248-1 Edn., dated 25th March 1948. The sum of Rs.32,160/- reported as expenditure and admitted by Government included Rs.1646-15-0 representing house rent paid to rended buildings as shown below.

Ramnad centre.	Rs.	321	15	0
Paramakudi ,,	,,	360	0	0
Tiruppuvanam ,,	,,	965	0	0

p16 ⑪

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It was noticed that the sum of Rs.321-15-0 relating to the Ramnad centre included a sum of Rs. 270/- being house rent paid for Velipatnam Girls' school at Rs.30/- per mensem for 9 months from June 1946. The number of pupils who attended the school was only 103 as per Headmaster's report and resolution of District Standing Committee (242 dated 27th September 1946). The Standing Committee in the above resolution also resolved that the additional rate sanctioned, namely Rs.10/- should be met from District Board funds as according to G.O.No. 1224, Edn., dated 11th August 1945 the house rent for purpose of subsidy should be calculated at the rate of Rs. 5/- per class of 30 pupils. Hence a sum of Rs. 90/- drawn in excess at the rate of Rs. 10/- per mensem for the nine months would need refund to Government.

a) Rs. 90/- will be refunded to Government.

(b) In respect of house rent paid to Velipatnam Girls School during 47-48 also subsidy has been claimed and paid ~~at~~ at the rate of Rs.30/- per mensem where as the subsidy permissible was at the rate of Rs. 20/- per mensem for the reasons stated in the previous sub para. The overdrawal of subsidy to the extent of Rs.120/- would also need to be refunded to Government.

b) Rs.120/- will be refunded to Government.

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c) In District Board Resolution No.69 dated 25th Feb.'47 the rent for Tiruppuvanam Pudur Mohammadan Boys' School was fixed at Rs.40/-per mensem. It was also specified in the same resolution that out of Rs. 40/- subsidy at the rate of Rs. 26/- per mensem based on the attendance had to be claimed from Government and the remaining Rs.14/- should be met from District Board funds. However, subsidy was claimed Rs.40/- per mensem for the year 47-48 and sanctioned by the Government and drawn. The excess subsidy drawn at the rate of Rs.14/- per mensem Rs. 168/- would need refund to Government.

c) Rs. 16/- w
be refunded
Government.

d) Subsidy for fixed contingencies was claimed for 46-47 at the rate of Rs.1-8-0 per teacher prescribed in G.O.No.1224, Edn., dated 11th August 1945 and a sum of Rs. 114-13-0 was drawn from Government. But the actual expenditure incurred on fixed contingencies was at the rate of Rs.0-8-0 per headmaster and Rs.0-4-0 per teacher. The excess subsidy drawn on this account would need to be worked out and refunded to Government.

e) Fixed contingencies at the rate of Rs.1-8-0 was paid only from 1st October 1947. But in the statement of expenditure submitted to Government for purposes of claiming subsidy for 47-48 a sum of Rs. 1495-5-0 based on the rate of Rs.1-8-0 for the whole year was shown and got adjusted. Excess subsidy paid on this account for the period prior to 1st October 1947 when payment was made at a lower rate would need to be worked out and refunded to Government.

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15.MISCELLANEOUS DEMAND REGISTER DEFECTS:-

a) The following buildings belonging to the Dt. Board were rented out during the year 46-47 and recoveries of rent were watched through the miscellaneous demand register. But these items of revenue did not find place in the miscellaneous demand register for 47-48. The reasons for the omission were not explained. It may be stated whether the buildings were rented out in 47-48 and if so the demand collection and balance of rent due may be posted in the demand register and produced for audit.

1.School building - Malampatty.
2. .do. Chadurvedamangalam.
3. .do. Keelavellore.
4. .do. Muthupatty.
5. .do. Seitur.
6. .do. Vethiyur.

1) Malampatty
since entered in
Demand. The recoveries
effected from the
the teacher as line
every month. So is
no adjustment in credit
side. Papers may peruse
in local audit.
2. CHADURVEDAMANGALAM: The
school is working the
ing is not let for rent.
3,4&5:- Action being
taken to recover dues
6. The building was rented
ed up to Dec.'45. thereupon
it is vacant. Rent upto
Dec.'45 was realised.

b) In respect of the following items, the period for which the buildings were rented out expired on the dates noted against each. But they were not continued in the miscellaneous demand register for the subsequent periods and recoveries of rent watched nor were any reasons recorded in the register for the omission.

Kariapatty school building.	10-1-1949.
Vacant site at Perungarunai.	30-9-1948.

The site
out subse
periods r
each.

chool building at Kovilangulam was rented out to olice department at Rs. 5/- per month. But the nt recovered from the police department was at rate of Rs. 4-14-0 per month. It would appear t the rent was sent after deducting the money er commission. This is not in accordance with Oru District Board Resolution fixing the rent at ut5/- per month. Hence the sum of Rs.1-8-0 wrongfully thheld by the police department in respect of the mission would need recovery.

The Dt.Superintendent of Police,Ramnad at Mathurai is addressed and his reply is awaited.

.INTEREST ON INVESTMENTS NOT REALISED IN FULL AND UND F INCOME TAX NOT CLAIMED:

per cent victory loan bonds of 1957 00/- were purchased by Dr.R.M.Alagappa Kottaiyur and donated to the District request that the interest realised ilised for expenditure connected with f midday meals and distribution of he pupils of the higher elementary in the name of Srimathi A.L.Valli Ammal ttaiyur. These bonds though acknowledged strict Board on 11th March 1945 were sent e Manager,Reserve Bank of India,Securities tment for safe custody after 3 years on the il 1948 only. Income tax exemption certifi- s obtained from the Income Tax Officer,Madura and sent to the Manager,Reserve Bank of India, June 1948 for record so that any income tax interest accrued on the securities held might deducted by the Income Tax Department. The interest accrued and income tax deducted interest from the date of acceptance of the ll they were sent to the Reserve Bank of ia, Madras were as follows:-

Interest for the half ended.	Amount.	Date of realisation.	Income tax deductions.
28-	126 9 0	12-4-46	53-7-0
31-	126 7 0	12-4-46	53-7-0
28-	123 12 0	31-3-47	56-4-0
31-	123 12 0	31-3-47	56-4-0
28-	123 12 0	31-3-47	56-4-0
31-	123 12 0	28-1-48	56-4-0
28-.	123 12 0	9-6-48	56-4-0

The Treasury Officer,Mathurai has been requested to credit the amounts to District Board.

From the connected file of papers it was seen that the interest accrued for the four half years ending 28th Feb'46,31-8-46,2 -2-47 and 31-8-1947 amounting to Rs. 495-0-0 was adjusted by the Treasury Officer, Mathurai to the credit of Ramnad District Board funds on 31st March 1947 and 28th Jan'48. But corresponding credits in the accounts of the District Board were not pointed out. Credits may be obtained and pointed out.

at the tax deducted in all the above 7 items s 388-2-0. Although an exemption certifi- ed from the Income tax department he Manager,Reserve Bank of India, of the amount of Income tax deducted have been claimed so far. Necessary to be taken at least now to get dit it to the accounts.

Steps are taken to get refund of the Income Tax deductions by addressing the Income Tax Officer.

14.GOVER
ELEMENTA
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17. SHORT ADJUSTMENT OF BONUS TO TEACHERS:

In the course ofthe audit of the provident fund ledger volume I of the ledger relating to the Elementary School teachers it was noticed that in 22 cases as detailed below the contribution due from the local board was worked out on the basis of emoluments as on 31st March 1947 instead of on the subscriber's emoluments drawn on duty as required by rule 14(1) of the provident fund rules. The short adjustments thus made in these cases as well as these made in the remaining 16 volumes (after being worked out)would need tobe made good to the provident fund account and a certificate to the effect that the adjustment of contribution to all subscribers for 47-48 has been made in accordance with rule 14(1) of the provident fund rules furnished.

This relates to Provident Fund Section. A note has been given to Provident Fund Section to rectify the defects.

P.F.account.	Bonus due.	Bonus adjusted.	Short adjusted.
263	27	25	2
329	27	25	2
340	25	23	2
354	26	25	1
359	22	18	4
373	27	25	2
387	40	37	3
407	22	11	11
408	24	11	13
423	17	15	2
431	29	27	2
461	25	23	2
463	33	27	6
464	27	25	2
473	21	18	3
481	24	22	2
487	29	27	2
488	22	16	6
510	24	22	2
520	14	9	5
524	27	25	2
435 2 VI	25	23	2

18. ACQUITTANCE WANTING: In the case of 85 items of payments of salary, allowance, house rents etc. aggregating Rs.6498-10-0 as detailed below necessary acquittances stamped whereever necessary or money order acknowledgments as the case may be were not produced. They may be produced early.

Item of objection stt.	No.of item.	Amount.
35 to 41 of obj.stt.of 47-48/1	7	214-10-0
47 .do.	1	260- 8-0
49 .do.	1	26-12-0
247 of A.O.S.47-48	64	3988-10-0
277 of .do.	12	2008--2-0
	85	6498-10-0

Steps are taken to get the acquittances. They will be produced during next local audit.

19. LEAVE ACCOUNTS NOT WORKED OUT AND PRODUCED.
In the 48 cases of grant of leave as detailed in items 243, 263 and 266 of the A.O.S. leave accounts were not worked out and produced. Necessary leave accounts may be worked out and produced early.

Leave accounts are since worked out. They will be shown during next audit.

20. VOUCHERS NOT PRODUCED: The following vouchers were not produced for audit. They may be produced early.

Vr.No.&date.	Particulars.	Amount.
501/5-47	Establishment pay bill.	42-13-0
648/ .do.	,,	234 -8-0
876/ .do.	,,	2--9-0
1120/ .do.	,,	20-14-0
3535/9-47.(refunds).	,,	6-9-0.

These will be produced during next audit.

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

22. GROSS RECEIPTS AND CHARGES: The gross receipts and charges for the year were Rs.915,589-11-7 and Rs.8,75,953-10-0 respectively.

Noted.

23. OBJECTIONS PENDING SETTLEMENT. Seven hundred and thirty four items of objections involving a sum of Rs. 21,187-6-6 were pending clearance at the close of audit as detailed below and in the annual objection statement.

Year.	No.of items.	Amount.
1943-44.	1	--
44-45	12	344 7 3
45-46	133	866 0 0
46-47	235	9971 0 0
47-48	353	10005 15 0
	734	21187 6 6

These will be got cleared as early as possible.

N.S.J. Nagaun 5-11-49
For President,
Ramnad District Board.

nv.3/11.

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82 37 (19)

Office of the Examiner of Local Fund
Accounts, Madras.

L.F.No. 8125 d 18-1-50.

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

20 JAN 1950
4841

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

p4 supra

Paragraph 6 of the report. The defective maintenance of the Tools and Plant accounts in respect of Elementary schools was pointed out as early as 1943-44 and still no effective action was taken by the District Board office all these four years to call for the returns and reconcile the entries therein with those in the Tools and Plant register maintained in the District Board office. The President may be requested to attend to this work immediately and settle all defects and submit a special report to Government.

pp5-6 supra

Paragraph 7 of the report. All the further remarks and objection statements except the objection statement for 1947-48/I remained to be returned with replies.

Paragraph 14 of the report. As regards replies to sub paras (d) and (e), the establishment audit registers and vouchers are in the District Board office and as such, the actual expenditure under contingencies can be worked out only by the District Board office. If the District Board office cannot furnish the figures required, which will be audited in the usual course, the grant drawn in respect of the fixed contingencies for 1946-1947 and 1947-48 viz., Rs.114.13.0 and Rs.1,495.5.0 may be ordered to be refunded to provincial funds.

p16 supra

Paragraph 23 of the report. The action taken by the District Board to settle the pending objections is not satisfactory. During the annual audit for 1948-49, only 12 items of objections were settled out of 734 items of of objections pending at the close of audit for 1947-48. The President may be requested to arrange for the speedy settlement of all the pending items and to submit to Government monthly reports of progress on the settlement of objections.

Assistant Examiner of Local Fund
Accounts.

11.1.50

Keep clean copy for the

pp37-38 c.f

p 41
8/2

E & P. H. deptt (B2)

Sub :- Audit report - 1947-48 E. E. fund account - Dt. Bd, Ramnad - ~~1947-48~~ - Orders passed.

Read :- From the Examiner of L. F. Accts. No. 8125 dated 18.1.50.

Order Ms. No. 338 Edn. dated 8-2-50.
Recorded

2. Para 6 of the audit report The Govt. are constrained to notice ~~that in spit~~ spite of repeated objections raised in the past ~~to the~~ about the defects in the maintenance of the Tools and Plant ~~and Furniture~~ account, the ~~accs~~ register has not yet been brought up to date. The President, should call for the returns, due from the Headmasters of ~~the~~ schools and reconcile the descrepancies, that may be noticed ~~with~~ in ~~in~~ the entries in the register in the Dt. Bd office. Failure to ~~do this~~ maintain registers properly, will result in ~~the~~ loss of property ~~of the~~ to the Dt. Bds. ~~and~~ which ~~will~~ may become surchargeable on the persons responsible. The President, should ~~take~~ pay personal attention to this matter and settle the audit objections and submit a detailed report to Govt ~~on the matter~~. about the progress made

pp5-6 c.f

3. Para 7 of the report
The Examiner ⊕ of L.F. Account reports, ~~that~~ all further remarks and objection statements have not yet been returned with replies. ~~It~~ This is highly objectionable. The President should endeavour to return all the statements with replies promptly. Any slackness in this regard, will be taken serious notice of.

⊕ except the objection statements for 1947-48/I

"A" in p 37 c.f

4. Paras 14 & 23 of the report
An extract ~~of~~ from the remarks of the Examiner of L. F. Accts, of Dt. Bd is forwarded to the President and he is requested to take further action accordingly.

The D. P. I is also requested to submit a report to Govt. on the point raised in para 14 of the report.

Put up with Encl
9/2/50

To
The President,
Dt. Bd,
Ramnad
(with a copy of the remarks at "A" in p37 c.f)
The D. P. I
(with the copy of the audit reports, the replies and the remarks of Examiner at "A")
The Examiner of L.F. Accts. & 16.c

3
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7/2/50

Government of Madras,
Education and Public Health Department.
G.O.Ms.No. 338 Education, dated 8th February 1950.

Abstract.

Audit report - 1947-48 - Elementary Education fund - District Board Ramnad - Orders passed.

x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x

READ:-

From the Examiner of Local Fund Accounts, No. 8125 dated 18th January 1950.

O R D E R:-

RECORDED.

2. Para 6 of the audit report.:- The Government are constrained to notice that in spite of repeated objections raised in the past about the defects in the maintenance of the Tools and Plant account, the register has not yet been brought up to date. The President, should call for the returns, due from the Headmasters of schools and reconcile the descrepencies that may be noticed in the entries in the register in the District Board Office. Failure to maintain the register properly will result in loss of property to the District Boards which may become surchargeable on the persons ~~xxxx~~ responsible. The President, should pay personal attention to the matter and settle the audit objections and submit a detailed report to Government about the progress made.

3. Para 7 of the report.:- The Examiner of Local Fund Account reports, that all further remarks and objection statements except the objection statements for 1947-48 have not yet been returned with replies. This is highly objectionable. The President should endeavour to return all the statements with replies promptly. Any slackness in this regard, will be taken serious notice of.

4. Paras 14 and 23 of the report.:- An extract from the remarks of the Examiner of Local Fund Accounts is forwarded to the President District Board and he is requested to take further action accordingly.

The Director of Public Instruction is also requested to submit a report to Government on the point raised in para 14 of the report.

(By order of His Excellency the Governor)

J.M.Lobo Prabhu,
Secretary to Government.

To President
The/~~[illegible]~~, District Board, Ramnad (with encl)
The Director of Public Instruction. (with encl)
The Examiner of Local Fund Accounts.
S/C 1

/True copy-Forwarded-By order/

Superintendent.

RA/8-2

4) ②

Government of Madras,
Education and Public Health Department.
G.O.Ms.No. 338 Education, dated 8th February 1950.

Abstract.

Audit report - 1947-48 - Elementary Education fund - District Board Ramnad - Orders passed.
x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x.x

READ:-

From the Examiner of Local Fund Accounts, No. 8125 dated 18th January 1950.

ORDER:- RECORDED.

2. **Para 6 of the audit report.:-** The Government are constrained to notice that in spite of repeated objections raised in the past about the defects in the maintenance of the Tools and Plant account, the register has not yet been brought up to date. The President, should call for the returns, due from the Headmasters of schools and reconcile the descrepencies that may be noticed in the entries in the register in the District Board Office. Failure to maintain the register properly will result in loss of property to the District Boards which may become surchargeable on the persons ~~xxxx~~ responsible. The President, should pay personal attention to the matter and settle the audit objections and submit a detailed report to Government about the progress made.

3. **Para 7 of the report.:-** The Examiner of Local Fund Account reports, that all further remarks and objection statements except the objection statements for 1947-48 have not yet been returned with replies. This is highly objectionable. The President should endeavour to return all the statements with replies promptly. Any slackness in this regard, will be taken serious notice of.

4. **Paras 14 and 23 of the report.:-** An extract from the remarks of the Examiner of Local Fund Accounts is forwarded to the President District Board and he is requested to take further action accordingly.

The Director of Public Instruction is also requested to submit a report to Government on the point raised in para 14 of the report.

(By order of His Excellency the Governor)

J.M.Lobo Prabhu,
Secretary to Government.

To The/President ~~Examinex~~, District Board, Ramnad (with encl)
The Director of Public Instruction. (with encl)
The Examiner of Local Fund Accounts.
S/C 1

/True copy-Forwarded-By order/

RA/8-2

Superintendent.

43 B1

EDUCATION DEPARTMENT.

From

The Director of Public Instruction,

M A D R A S.

To ㉒

The Secretary to Government,
Education Department,
M A D R A S.

ASSISTANT SECRETARY
4-MAR 1950
EDUCATION DEPARTMENT

R.C. No.155-B1/50 Dated 1st March 1950.

Sir,

Sub: Elementary Education Fund Account - District Board, Ramnad Audit Report for 1947-1948 excess amount refund of.

763. p39 (T) Ref: Government Order Ms. No.338-Edn., dated 8.2.1950.

....

The President, District Board, Ramnad, reports that the excess subsidy drawn by the District Board, with reference to para 14 of the audit report will be refunded to Government.

The President, District Board may be requested to refund the excess amount into the treasury as per audit remarks.

Yours faithfully,

for Director of Public Instruction.

k.v.s./2-3.

2/3 2/3

45 (23)

Edn (C)

1

b (13)3

Memo No. 763 C/50-1 Edn. dated 11.3.50

Sub :- E. E. account - Dt. Bd, Ramnad - Audit report for 1947-48 - Excess amount - Refund of.

p39 (T)

p10-f

Read :- G.O. No. 338 Edn. dated 8.2.50

From the D.P.I No. 155 - B1/50 dated 1.3.50.

The attention of the D.P.I is invited to the reply to ~~items~~ paras 14 (d) & (e) of the audit report for 1947-48 of the E. E. account of the Dt. Bd, Ramnad and he is requested to ascertain and ~~report~~ intimate to the President, the excess subsidy drawn by the Dt. Bd. & which should be refunded to ~~from~~ provincial funds ~~on account of~~ pointed out in the audit objections. ~~raised in these items.~~

To

The D.P.I.

issued 14/3 as

S
11-3.50

11/3

11/3/50

46

ASSISTANT SECRETARY
29 APL 1950
EDUCATION DEPARTMENT

EDUCATION DEPARTMENT. 47 24

9197

From
The Director of Public Instruction,
M A D R A S.

To
The Secretary to Government,
Education Department,
M A D R A S.

Dis.No.2935/50 dated 25th April 1950.

***

Sir,

Sub:- Elementary Education - Compulsion-District Board, Ramnad - Audit Report - 1947-48 - Refund of excess subsidy.

Ref:- 1) Government Memo.No.763-C/50-1 Education dated 11-3-1950.
2) Letter of the President, District Board, Ramnad, Roc.No.E8/13147/49 dated 28-3-1950.
3) Letter of the President, District Board, Ramnad, Roc.No.E3/26388/49 dated 14-4-1950.

***

The President, District Board, Ramnad reports that the excess amounts have been refunded to the credit of Provincial Funds in the Imperial Bank of India, Mathurai.

Yours faithfully,

28.4.50

For Director of Public Instruction.

KVS/27/4.
27.4.50.

Edn (C)

~~In the circumstances reported by the President, Dt. Bd., Ramnad in his letter in the linked file and the [illegible] of [illegible] on that letter, no action is called for on this D.I.P.I.'s letter. This may be filed with G.O. No. 338 Edn. d. 8.2.50.~~

p39 (Y)

5/8/5

Σ 6550

Endt. [illegible] 9192C/50-1 Edn. dated 8.5.50

Communicated to the Examiner of L.F.A.

8/5/50

10/5

To the Examiner of L.F.A.

Rs 6.57

p45 of (with copy of Memo. 7634/50-1 Edn. dated 11.3.50 and 10 P.P.'s [illegible])

(Y)

Y C

(2)

LOCAL ADMINISTRATION DEPARTMENT.

Roc.E.8.13147/49.

Ramnad Dt.Board office,
Mathurai, dated 28-3-50.

From
Sri S.O.SP.Odayappa,
President, District Board,
Ramnad at Mathurai.

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

Rf 6450

ASSISTANT SECRETARY
6-APR 1950
EDUCATION
6103

Sir,

Sub:-Audit report-1947-48- Elementary Education funds- District Board-Ramnad.

Ref:-G.O.Ms.338 Education dated 8th Feb'50.

p39 (C)

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I wish to report the action taken on the government order.

14 of (C)

Para 6 of the Audit report:-A circular has been issued to all head teachers of Board schools to furnish a correct list of tools and plants by Ist of April 1950. Those lists will be duly verified with reference to the register of tools and plant in this office, and the defects will be rectified within the next annual audit.

Ar 23 of (C)

Para 7 and 23 of the Audit Report:- All the objection statements and further remarks have since been sent to the District Inspector of Local Fund Accounts with replies. It is requested that the Government may be pleased to instruct the Examiner of Local Fund Accounts to take special steps for settlement of the objections.

114 (C)

PARAS 14 of Audit Report:- So far as fixed contingencies for 1946-47 are concerned, claim for Government grant has been made at the rate of Rs.0-8-0 per head master and Rs.0-4-0 per Assistant. No excess grant was therefore drawn, and a report has been made to the Examiner of Local Fund Accounts.

For the year 1947-48, Grant was claimed and drawn at a flat rate of Rs.1-8-0 as Fixed Contingencies per teacher for the whole year. A revised statement was now prepared, working out the grant due at the following rates.

	Upto September'47	From October'47.
1.Head teacher	0- 8- 0	1- 8- 0
2.Assistant teacher	0- 4- 0	1- 8- 0

Out of the total grant of Rs.1495-5-0 drawn a sum of Rs.921-13-0 is actually due, and Rs.573-8-0 is drawn in excess. This amount (Rs.573-8-0) is refunded to Government in March 1950.

S.O.SP. Odayappa
PRESIDENT.

br.30/3. 30/3

Edn Dept (C)

Endt. No. 6103C/50-1 Edn. dated 16.4.50.
Referred to the Examiner of L.F.A. for remarks.

17/4

15/4/50

Rs 14.4.50

To the Examiner of L.F.A.
(with copy of the above)

C 3/ (26)

L.F.No. 1783

Office of the Examiner of Local Fund
Accounts, Madras.
Dt. 22/5/50

ASSISTANT SECRETARY
23 MAY 1950
12484
EDUCATION DEPARTMENT

Subject:- Audit report- 1947-48 Elementary Education funds - Ramnad District Board-

Reference:- Government Endorsement No. 6103 C/50 Edn dated 16.4.1950. [illegible]

Paragraph 6 of audit report for 1947-48. The rectification of the defects promised, may be awaited.

A Paragraph 7 of audit report 1947-48. Though the further remarks and annual objection statements have been returned to this office, most of the replies furnished are not helpful in settling the objection. In several cases the records promised to be produced were not produced even during the audit of the accounts for 1949-1950/I half recently conducted, and the objections are still pending clearance.

Paragraph 14 . The objections ~~under~~ in this paragraph have been admitted after local verification. The amounts held under objection have been duly refunded to Government.

B Paragraph 23. Out of 734 items of objections pending at the close of the audit for 1947-48, only 15 objections were settled during the audits for 1948-49. In the audit for 1949-1950/I only 145 objections relating to the year 1947-48 were settled, in spite of the special arrangements made by the District Inspector for the settlement of objections.

23/5

Assistant Examiner of Local Fund Accounts

To

The Secretary to Government,
Education Department, Madras.

27

Edn (C)

Memo No. 6103 C/50 - 1 Edn. dated 30.5.50

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

Read :- From the President, Dt. Bd., Ramnad
No. E8 - 13147/49 dated 28. 3.50.
Endt. of the Examiner of L. F. Accts
No. 1783 dated 23.5.50.

A copy of the further remarks of the Examiner of L. F. Accts, on paras 7 and 23 of the Audit report for 1947-48 of the Ele. Edn fund account of the Dt. Bd., Ramnad, is forwarded to the President, Dt. Bd., Ramnad and he is requested to take immediate steps for the production of the necessary records and for the settlement of the ~~still pending~~ objections still pending

14
30/5

p1c.f

p3c.f

Dpn Rw
31/5

Mark as ?

To
The President,
Dt. Bd.,
Ramnad
(with a copy of the remarks at A + B
in p 3 c. f)

g
26.5.

27/5

29/5/50