

Government of Madras

LAW (EDUCATION) DEPARTMENT

G.O. No. 701, 5th May 1925

Elementary Education Funds—Audit—Annual Report of Examiner of Local Fund
Accounts—1923-24—Reviewed.

13

Government of Madras

LAW (EDUCATION) DEPARTMENT

G.O. No. 701, 5th May 1925

Elementary Education Funds—Audit—Annual Report of Examiner of Local Fund Accounts—1923-24—Reviewed.

READ—the following paper:—

Letter from the Examiner of Local Fund Accounts, to the Secretary to Government, Law Department, No. L.F. 6701, dated the 16th January 1925.

With reference to paragraph 2 (ii) of G.O. No. 754, Finance, dated the 20th October 1924, I have the honour to forward herewith Part IV of the Annual Report on the working of the Local Audit Department, Madras, for the year 1923-24.

ENCLOSURE

ANNUAL REPORT ON THE WORKING OF THE LOCAL AUDIT DEPARTMENT, MADRAS, 1923-24.

PART IV—LAW DEPARTMENT.

B. EDUCATION.

(a) ELEMENTARY EDUCATION FUND MAINTAINED BY LOCAL BODIES.

General.

6. The accounts of the Elementary Education Funds maintained in 68 District Municipalities, 56 Taluk Boards, the Madras Corporation and the Nilgiris District Board have been audited. The general result has been satisfactory or fairly satisfactory except in the case of the Funds in the Tadpatri, Chicaole and Ongole Municipalities and Gooty (Anantapur district), Bellary and Harpanahalli (Bellary district), Badvel (Cuddapah district), Pithapuram and Ramachandrapuram (Godavari district), Kaikalur and Narasapur (Kistna district), and Sankaridrug (Salem district), Taluk Boards which were found to be unsatisfactory.

The audit of the funds in the remaining institutions is expected to be completed shortly.

Expenditure on schools for which recognition has not been obtained.

7. Expenditure was incurred on some elementary schools opened during the year, although the recognition of the District Educational Council in respect of them remained to be obtained, e.g., Rajahmundry Municipality (20 schools) and Virudhunagar Municipality (two schools).

Contribution from Local Bodies not adjusted in full.

8. Several instances were noticed in which the contribution to be adjusted to the Elementary Education Fund from the General Funds of local bodies was not adjusted in full before the close of the year, e.g., Tiruvannamalai, Bellary and Dindigul Municipalities and Chittoor, Cheyyar and Namakkal Taluk Boards.

Adverse Balance.

9. The Elementary Education Funds of Bellary, Harpanahalli, Chandragiri and Pithapuram Taluk Boards closed with adverse balances, while the funds in the Cheyyar and Palladam Taluk Boards had to close with an adverse balance owing to the contribution due from the taluk boards not having been adjusted. In the Chatrapur Taluk Board, the fund closed with a surplus balance, but it was diverted for general purposes without Government sanction on account of a deficit in the General Fund.

Irregular Procedure in Drawing and Accounting for Money.

10. (i) In the Berhampur Municipality, advances were made to elementary schoolmasters for the purchase of furniture and other equipment for the schools and, though the amounts advanced have not yet been accounted for, they have been debited to the service heads finally. The procedure was irregular.

(ii) Although there was no provision in the sanctioned budget of the Elementary Education Fund of the Pithapuram Taluk Board for 1923-24 for any capital expenditure and the provision made in the revised estimate was not supported by a *per contra* adjustment from General Funds, sums to the extent of Rs. 3,886 under "Capital Buildings" and about Rs. 720 under "Repairs to Buildings—Ordinary", were drawn by the President as advances for the execution of works and no accounts have so far been rendered of the advances drawn.

Delay in the Remittance of School Fees.

11. Inordinate delays in the remittance of school fees by village officers were noticed in the Namakkal and Dharmapuri Taluk Boards. Such delays lead to misappropriations and defalcations.

Defalcations.

12. (i) The headmaster of the Palavedu Elementary School in the Saidapet taluk misappropriated Rs. 54-14-0 out of sums received by him for the disbursement of pays of assistant teachers. Of this, a sum of Rs. 14 was recovered in cash and a sum of Rs. 22-10-0 was adjusted from amounts due to the headmaster; the balance of Rs. 18-4-0 was written off by the taluk board as irrecoverable as the headmaster absconded and was not traceable.

In this case, the President, Taluk Board, furnished inaccurate disbursement certificates in the pay bills of subsequent months without actually verifying the acquittances of the schoolmasters as required by rule 188 of the Local Boards Manual, and when the headmaster absconded, failed even to report the matter to the police or to this department as required by rule 144 of the Local Boards Manual.

(ii) In another instance, a sum of Rs. 70-11-0 being the capitation allowance and pay due to the teachers of the Board Girls' School, Tiruvottiyur (Chingleput district), sent for disbursement, was misappropriated and subsequently made good by the headmistress who was let off with a warning.

13. A sum of Rs. 5 being house-rent of the Board Girls' School, Jarada, Berhampur Taluk Board, for July and August 1922 was drawn in September 1922, but was not disbursed by the teacher who absconded with the money. When the owner pressed for the rent, the taluk board resolved to pay the amount and recover it from the pay of the teacher. The defalcation was not reported to this office.

14. A bill for Rs. 47 due to the establishment of the Elementary School, Talur (Bellary Taluk Board), for May 1923 was endorsed for payment at the treasury in favour of the headmaster of the school. It was, however, cashed by the assistant master of the school without the necessary authorization and the amount defalcated by him. The amount has not yet been recovered.

*(b) DISTRICT EDUCATIONAL COUNCILS.**General.*

15. The accounts of ten District Educational Councils have been audited; the rest will be completed before the close of the year. The general result was not satisfactory in the case of five Councils, viz., North Arcot, Bellary, Cuddapah, Kistna and Salem.

Defalcations.

16. In the Bellary District Educational Council's office, there was a defalcation of a sum of Rs. 443-14-9 and loss of articles valued at Rs. 14-6-0. Out of this, a sum of Rs. 72-7-0 has been made good and the balance remains to be accounted for.

The defalcation was rendered possible owing to lack of supervision on the part of the President and the Vice-President over the work of the office staff.

Money kept out of account.

17. A sum of Rs. 15-3-0 drawn by the Salem office on 10th March 1923 remained unaccounted for for nearly a year and was finally credited into the treasury on the 4th March 1924.

Excess payment held under objection, written off by Council.

18. A sum of Rs. 11 was paid in excess by the Trichinopoly Council on account of a teaching grant. It was held under objection in the Audit Notes of 1921-22 and although the President promised to recover it, it was finally written off by the Council in 1923-24, thus evading the audit objection.

Cash book not properly maintained.

19. It was noticed in the case of some District Educational Council offices that the importance of maintaining the cash book properly and up to date was not realized. The irregularity, if allowed to continue, may lead to serious results; e.g., Salem, North Arcot, Bellary and Kistna.

(c) UNIVERSITY FEE FUND AND LIBRARY.

20. The audit of the University accounts including those of the Library was transferred to this department from 1st April 1924 according to G.O. No. 114, Finance, dated 6th February 1924. The accounts were audited partly by the Accountant-General and partly by this office. They do not call for any remarks.

(d) LAWRENCE MEMORIAL SCHOOL, OOTACAMUND.

21. The accounts for the year 1923-24 have been audited and do not call for any remarks.

(e) DOVETON PROTESTANT COLLEGE AND GIRLS' HIGH SCHOOL, MADRAS.

22. The accounts for the year 1923-24 have been audited and do not call for any remarks.

(f) MRS. A.V.N. COLLEGE, VIZAGAPATAM.

23. The accounts of the college for the year 1923-24 have been audited and the audit report will be forwarded to the Director of Public Instruction in the usual course.

(g) CIVIL ORPHAN ASYLUMS, MADRAS.

24. The accounts of the Civil Orphan Asylums for 1923-24 have been audited and do not call for any remarks.

* * * * *

*PART VI—LOCAL SELF-GOVERNMENT DEPARTMENT.**(e) PACHAIYAPPA'S CHARITIES, MADRAS.*

77. The Superintendent of the Students' Hostel was allowed a permanent advance of Rs. 1,000 for expenditure, but the expenditure at the hostel was largely met from the fees collected from boarders. The cash and vouchers produced for verification during audit did not work up to the amount of the permanent advance and the unremitted cash to be accounted for by the Superintendent. The amount found short was Rs. 1,668-4-2 including the permanent advance of Rs. 1,000. The matter is under investigation.

* * * * *

invite the attention of local bodies to the instructions issued in G.O.No. 1583 L & M dated 10-8-21 under which public funds should not be utilised on the maintenance of Elementary schools which have not been recognised by District Educational Councils.

N.K.
6-4-25

C.R.
6-4-25

V.TK.
8/4/23.

To

The P.D.E.Cs. a to
" P.T.Bs.
" P.D.Bs.
" C.M.Cs.
" President, Corporation of Madras
" Examiner of L.F.Accounts
" L.S.G. Deptt.
" Finance Dept.
" Inspector of Munl.Councils.
" Auditor General.

For orders whether the report may be placed on S.T.

Need not

C.R.
6-4-25

DESPATCHED
22 MAY 1925

Government of Madras
Law (Education) Department. *See queries*

G.O. No. 701, 5th May 1925

Elementary Education Funds—Audit—Annual Report of Examiner of Local Fund Accounts—1923-24—Reviewed.

READ—the following paper:—

Letter from the Examiner of Local Fund Accounts, to the Secretary to Government, Law Department, dated the 16th January 1925, No. L.F. 6701.

With reference to paragraph 2 (ii) of G.O. No. 754, Finance, dated the 20th October 1924, I have the honour to forward herewith Part IV of the Annual Report on the working of the Local Audit Department, Madras, for the year 1923-24.

ENCLOSURE

ANNUAL REPORT ON THE WORKING OF THE LOCAL AUDIT DEPARTMENT, MADRAS, 1923-24.

PART IV—LAW DEPARTMENT.

B. EDUCATION.

(a) ELEMENTARY EDUCATION FUND MAINTAINED BY LOCAL BODIES.

General.

6. The accounts of the Elementary Education Funds maintained in 68 District Municipalities, 56 Taluk Boards, the Madras Corporation and the Nilgiris District Board have been audited. The general result has been satisfactory or fairly satisfactory except in the case of the Funds in the Tadpatri, Chicacole and Ongole Municipalities and Gooty (Anantapur district), Bellary and Harpanahalli (Bellary district), Badvel (Cuddapah district), Pithapuram and Ramachandrapuram (Godavari district), Kaikalur and Narasapur (Kistna district), and Sankaridrug (Salem district), Taluk Boards which were found to be unsatisfactory.

The audit of the funds in the remaining institutions is expected to be completed shortly.

Expenditure on schools for which recognition has not been obtained.

7. Expenditure was incurred on some elementary schools opened during the year, although the recognition of the District Educational Council in respect of them remained to be obtained, e.g., Rajahmundry Municipality (20 schools) and Virudhunagar Municipality (two schools).

Contribution from Local Bodies not adjusted in full.

8. Several instances were noticed in which the contribution to be adjusted to the Elementary Education Fund from the General Funds of local bodies was not adjusted in full before the close of the year, e.g., Tiruvannamalai, Bellary and Dindigul Municipalities and Chittoor, Cheyyar and Namakkal Taluk Boards.

Adverse Balance.

9. The Elementary Education Funds of Bellary, Harpanahalli, Chandragiri and Pithapuram Taluk Boards closed with adverse balances, while the funds in the Cheyyar and Palladam Taluk Boards had to close with an adverse balance owing to the contribution due from the taluk boards not having been adjusted. In the Chatrapur Taluk Board, the fund closed with a surplus balance, but it was diverted for general purposes without Government sanction on account of a deficit in the General Fund.

Irregular Procedure in Drawing and Accounting for Money.

10. (i) In the Berhampur Municipality, advances were made to elementary schoolmasters for the purchase of furniture and other equipment for the schools and, though the amounts advanced have not yet been accounted for, they have been debited to the service heads finally. The procedure was irregular.

12/5
See queries
as it has been seen

(ii) Although there was no provision in the sanctioned budget of the Elementary Education Fund of the Pithapuram Taluk Board for 1923-24 for any capital expenditure and the provision made in the revised estimate was not supported by a *per contra* adjustment from General Funds, sums to the extent of Rs. 3,886 under "Capital Buildings" and about Rs. 720 under "Repairs to Buildings—Ordinary", were drawn by the President as advances for the execution of works and no accounts have so far been rendered of the advances drawn.

Delay in the Remittance of School Fees.

11. Inordinate delays in the remittance of school fees by village officers were noticed in the Namakkal and Dharmapuri Taluk Boards. Such delays lead to misappropriations and defalcations.

Defalcations.

12. (i) The headmaster of the Palavedu Elementary School in the Saidapet taluk misappropriated Rs. 54-14-0 out of sums received by him for the disbursement of pays of assistant teachers. Of this, a sum of Rs. 14 was recovered in cash and a sum of Rs. 22-10-0 was adjusted from amounts due to the headmaster; the balance of Rs. 18-4-0 was written off by the taluk board as irrecoverable as the headmaster absconded and was not traceable.

In this case, the President, Taluk Board, furnished inaccurate disbursement certificates in the pay bills of subsequent months without actually verifying the acquittances of the schoolmasters as required by Rule 188 of the Local Boards Manual, and when the headmaster absconded, failed even to report the matter to the police or to this department as required by Rule 144 of the Local Boards Manual.

(ii) In another instance, a sum of Rs. 10-11-0 being the capitation allowance and pay due to the teachers of the Board Girls' School, Tiruvottiyur (Chingleput district), sent for disbursement, was misappropriated and subsequently made good by the headmistress who was let off with a warning.

13. A sum of Rs. 5 being house-rent of the Board Girls' School, Jarada, Berham-pur Taluk Board, for July and August 1922 was drawn in September 1922, but was not disbursed by the teacher who absconded with the money. When the owner pressed for the rent, the taluk board resolved to pay the amount and recover it from the pay of the teacher. The defalcation was not reported to this office.

14. A bill for Rs. 47 due to the establishment of the Elementary School, Talur (Bellary Taluk Board), for May 1923 was endorsed for payment at the treasury in favour of the headmaster of the school. It was, however, cashed by the assistant master of the school without the necessary authorisation and the amount defalcated by him. The amount has not yet been recovered.

(b) DISTRICT EDUCATIONAL COUNCILS.

General.

15. The accounts of ten District Educational Councils have been audited; the rest will be completed before the close of the year. The general result was not satisfactory in the case of five Councils, viz., North Arcot, Bellary, Cuddapah, Kistna and Salem.

Defalcations.

16. In the Bellary District Educational Council's office, there was a defalcation of a sum of Rs. 443-14-9 and loss of articles valued at Rs. 14-6-0. Out of this, a sum of Rs. 72-7-0 has been made good and the balance remains to be accounted for.

The defalcation was rendered possible owing to lack of supervision on the part of the President and the Vice-President over the work of the office staff.

Money kept out of account.

17. A sum of Rs. 15-3-0 drawn by the Salem office on 10th March 1923 remained unaccounted for for nearly a year and was finally credited into the treasury on the 4th March 1924.

Excess payment held under objection, written off by Council.

18. A sum of Rs. 11 was paid in excess by the Trichinopoly Council on account of a teaching grant. It was held under objection in the Audit Notes of 1921-22 and although the President promised to recover it, it was finally written off by the Council in 1923-24, thus evading the audit objection.

Cash book not properly maintained.

19. It was noticed in the case of some District Educational Council offices that the importance of maintaining the cash book properly and up to date was not realized. The irregularity, if allowed to continue, may lead to serious results; e.g., Salem, North Arcot, Bellary and Kistna.

(c) UNIVERSITY FREE FUND AND LIBRARY.

20. The audit of the University accounts including those of the Library was transferred to this department from 1st April 1924 according to G.O. No. 114, Finance, dated 6th February 1924. The accounts were audited partly by the Accountant-General and partly by this office. They do not call for any remarks.

(d) LAWRENCE MEMORIAL SCHOOL, OOTACAMUND.

21. The accounts for the year 1923-24 have been audited and do not call for any remarks.

(e) DOVETON PROTESTANT COLLEGE AND GIRLS' HIGH SCHOOL, MADRAS.

22. The accounts for the year 1923-24 have been audited and do not call for any remarks.

(f) MRS. A.V.N. COLLEGE, VIZAGAPATAM.

23. The accounts of the college for the year 1923-24 have been audited and the audit report will be forwarded to the Director of Public Instruction in the usual course.

(g) CIVIL ORPHAN ASYLUMS, MADRAS.

24. The accounts of the Civil Orphan Asylums for 1923-24 have been audited and do not call for any remarks.

PART VI—LOCAL SELF-GOVERNMENT DEPARTMENT.

(e) PACHAIYAPPA'S CHARITIES, MADRAS.

77. The Superintendent of the Students' Hostel was allowed a permanent advance of Rs. 1,000 for expenditure, but the expenditure at the hostel was largely met from the fees collected from boarders. The cash and vouchers produced for verification during audit did not work up to the amount of the permanent advance and the unremitted cash to be accounted for by the Superintendent. The amount found short was Rs. 1,668-4-2 including the permanent advance of Rs. 1,000. The matter is under investigation.

(H) Although there was no provision in the sanctioned budget of the Tamil Nadu Education Fund of the Pithapuram Taluk Board for 1923-24 for any capital expenditure and the provision made in the revised estimate was not supported by a resolution of the Board, the Board has been asked to pay the amount of Rs. 8-8-0 under "Capital Buildings" and about Rs. 720 under "Repairs to Buildings—Ordinary" were shown by the President as advances for the execution of works and no accounts have been rendered of the advances drawn.

Delay in the Remittance of School Fees.

17. Inordinate delay in the remittance of school fees by village officers was noted in the Namakkal and Tirupattur Taluk Boards. Such delays lead to misappropriation and delinquency.

Delinquency.

18. The President of the Pithapuram Taluk Board in the Budget for 1923-24 estimated Rs. 54-11-0 out of Rs. 100-0-0 for the salaries of the teachers. At the end of the year, a sum of Rs. 14 was recovered and a sum of Rs. 23-10-0 was advanced from the Board to the teachers. The balance of Rs. 18-11-0 was written off by the Board as irrecoverable. The teachers' accounts were not audited and were not recoverable.

19. In this case, the President of the Pithapuram Taluk Board furnished inaccurate statements in the pay bills of the teachers without actually verifying the statements of the schoolmasters as required by Rule 128 of the Local Board Manual. When the headmaster's accounts were audited, it was found that the schoolmaster had not reported the matter to the police or to the department as required by Rule 128 of the Local Board Manual.

20. In another instance, a sum of Rs. 11-11-0 was advanced to the teachers of the Pithapuram Taluk Board. The schoolmaster (G. V. Srinivasan) and pay due to the teachers of the Board, G. V. Srinivasan (G. V. Srinivasan) were not reported to the police or to the department as required by Rule 128 of the Local Board Manual.

21. A sum of Rs. 5 being paid to the teachers of the Pithapuram Taluk Board, but the Taluk Board for July and August 1923 was drawn in September 1923, but was not distributed by the teacher who advanced with the money. When the order was passed for the month, the Taluk Board was not reported to the police or to the department as required by Rule 128 of the Local Board Manual.

22. A bill for Rs. 47 due to the schoolmaster of the Pithapuram Taluk Board (Bellary Taluk Board) for May 1923 was entered for payment at the treasury in favour of the schoolmaster of the school. It was, however, cashed by the assistant master of the school without the necessary authorization and the amount debited by him. The amount has not been recovered.

(d) DISTRICT EDUCATIONAL COUNCILS.

General.

19. The accounts of ten District Educational Councils have been audited; the rest will be completed before the close of the year. The general remarks were not satisfactory in the case of five Councils, viz., North Arcot, Bellary, Guntur, Kistna and Salem.

Delinquency.

20. In the Bellary District Educational Councils office, there was a delinquency of a sum of Rs. 44-11-9 and loss of articles valued at Rs. 14-8-0. Out of this, a sum of Rs. 72-7-0 has been made good and the balance remains to be accounted for.

21. The delinquency was rendered possible owing to lack of supervision on the part of the President and the Vice-President over the work of the office staff.



No. 701, LAW (EDUCATION), 5TH MAY 1925
Order—No. 701, Law (Education), dated 5th May 1925.

Recorded.

2. The Government have already, when reviewing the individual reports, issued instructions to local bodies on the defects noticed in the audit.

3. The attention of Presidents of District Educational Councils is invited to the need for strict observance of the instructions issued by the Government in regard to the maintenance of cash books.

4. With regard to paragraphs 12 to 16 of the report, the Government desire to impress on Presidents of District Educational Councils, Presidents of Local Boards and Chairmen of Municipal Councils the need for careful supervision of the work of the subordinate staff.

5. The Government desire again to invite the attention of local bodies to the instructions issued in G.O. No. 1583, L.M., dated 10th August 1921, under which public funds should not be utilized on the maintenance of elementary schools which have not been recognized by District Educational Councils.

(By order of the Government, Ministry of Education)

V. T. KRISHNAMA ACHARIYAR,
Secretary to Government.

18
Total printed

delete 3/
the comma 3/
in the 1st 3/
4th line 3/

- To the Presidents of District Educational Councils.
" Presidents of Taluk Boards.
" Presidents of District Boards.
" Chairmen of Municipal Councils.
" President, Corporation of Madras.
" Examiner of Local Fund Accounts.
" Local Self-Government Department.
" Finance Department.
" Inspector of Municipal Councils.
" Auditor-General.

For the Press.

Law (Edn) Dept.

Quary answered. Please
carry out the corrections and then strike.

24
16.5.25

Law (Edu Dept)

[C no 310A] from the Examiners of LFA no 67018/1625
Subject Annual report on the working of the
Local Audit Dept, 1923-24

Go no 250 Finance of 26.3.24 is put up in
a file in LFA Dept (C no 28524). That Dept
may be requested to furnish the Go as early
as possible

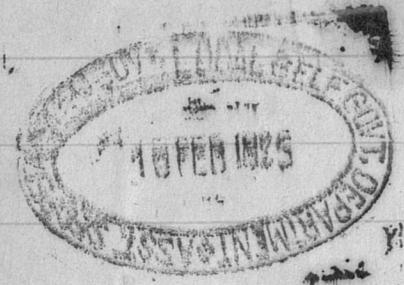
Law Edu no 310A/24-1
16.2.25 14/2/25

16.2.25

L. S. G. no

Leg Dept

The Go is not available in
this Dept. The current for which
it was taken out of record
has been disposed of. The
file broken up. In the usual
course it should have been
returned to the Records.
The Sec Fin (LA) may be requested
to see if it has been put up
in any of the files relating
to audit reports of local bodies



4659 Bk
16/2



7716

454 M
4659 14/2
23.2.1925



Fin (LA) C no 156
24/2/25

Me
20/2

Fin LA

Law (Edu Dept)

Annual report on the working of the
Local Audit Dept, 1923-24



The Go is not available in
this Dept. The current for which
it was taken out of record
has been disposed of. The
file broken up. In the usual
course it should have been
returned to the Records.
The Sec Fin (LA) may be requested
to see if it has been put up
in any of the files relating
to audit reports of local bodies

Law (Edu Dept)

Fin (LA) C no 156
24/2/25

The G.O. has not been put up in any file by this department.

L.S.G. deptt. u.o.

3/3/25

*L.S.G. Deptt. File (A), No. 156-1
3/3/25*

The G.O. was with the Special Officer for Presidency Administration Reports (Public Deptt). ~~It~~ It has been obtained from him and is put up below - vide flag (N). The case may be returned to Law (Edn) u.o. with the G.O.

*Rh
6/3/25*

*Law
7/3/25*

Law Edn

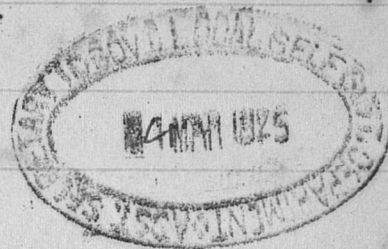
Law (Education) Deptt.

A.S.

There are in all 127 taluk boards and 81 municipal councils in the presidency. Audit reports in ~~the~~ case of only 39 taluk boards and 58 municipal councils have ^{been} received by Government. The principal features of the audit report are -- noticed below:-

2. Paragraph 7 of the report The Municipal Councils of Rajahmundry and Virudunagar have reported that application ~~has~~ already been made to the Dt. Edl. Council for the recognition of the schools.

Para 8. The Municipal Councils of Bellary and Dindigul and the Namakkal Taluk board



6274

*Rh
4/3*

9/3

L.S.G. No. 6274-1

*9/3/24
Law Edn 9274
10.3.25*



*p. 2 CF
(1) & (2)*

*p. 2 CF
77 R.L.E. (L) + H.L.E. (H)
14-2-25 9-3-25*

have since paid their full contribution to the Ely. Edn. Fund. Suitable orders in the case of other local bodies have been issued.

Para 9. Separate banking accounts have been ordered to be opened, with effect from 1-4-25 in ~~the case~~ ^{respect} of Ely. Edn. Funds under local bodies. The local bodies will no doubt ensure that the adverse balances are set right ~~and~~ at the time separate banking accounts are opened.

Para 10. Instructions have been issued in G.O. No. 663, dated 20th December 1924 that payments for the supply of furniture should be made only after the receipt of the articles and that no advances ^{to teachers} should be paid. No orders have yet been issued on the audit of the accounts of the Ely. Edn. Fund under the control of the Pithapuram Taluk board, as the remarks of the President have not yet been received.

Para 11. The Dharmapuri Taluk board has since issued ^{orders} that the teachers themselves should remit the fees by money order instead of through the village munsifs.

Para 12. No mention was made of the defalcations in the audit report of the Saidapet Taluk Board. The sum written off was only Rs. 18-4-0 and the matter does not appear to be of much importance.

Para 14. A sum of Rs. 45 out of Rs. 47 misappropriated ^{has} since been recovered by the ^{President} taluk board, Bellary.

Para 16. The Dt. Edl. Council, Bellary, has instituted criminal proceedings against the late Head Clerk of the office, who has, however,

*p. 3 CF
(1) 40 R.L.E. 257
18-2-25*

p. 3 CF

*40 R.L.E. (P)
13-2-25*

*40 R.L.E. (M)
16-3-25*

p. 4 CF

absconded. The Govt. have ordered the writing off of the amount as irrecoverable. No doubt, the dereliction was facilitated by the lack of supervision over the subordinate staff.

Para 17. The audit report of the D.E.C. Salem ~~has~~ ^{has been} not received. The P.D.E.C. has been reminded.

Para 18. The President, D.E.C. Trichinopoly, has fully explained the circumstances under which the excess payment in question was subsequently authorised by the council. The Govt. have also approved of the excess payment. At the same time, they have issued instructions, that the specific sanction of Govt. should be obtained in such cases.

Para 19. Necessary instructions in regard to the maintenance of cash books have already been issued in Memo 5738 A-1 dated 25-1-23.

3 A draft order is submitted. ^{SL} ~~which~~ may be sent to Finance for acceptance.

MS
6/4/25
CR
6.4.25
V.TK
8/4

Finance U.O

Finance (Accts)

The draft order may be accepted in Finance

7/4
23.4.25

Law Dept

23/4/25

14222 acct
25.4.25

289 LE
24-2-25

b 4 CF

b 4 CF
9.15.71 LE
9-10-24

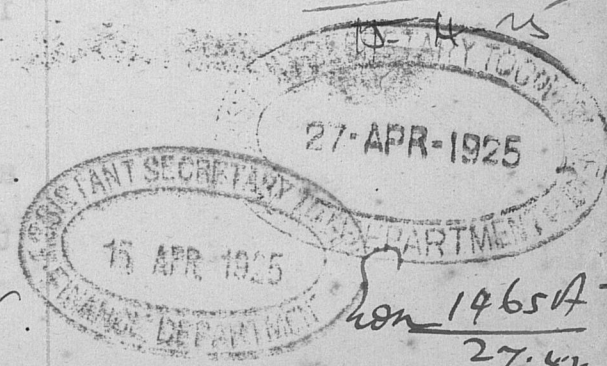
b 4 CF

(W)

Typewrite
V.TK
7.4.

Draft: lifted and resubmitted.
7.4.25

Law Sec 310 A-2



14222 acct

25.4.25

(1) Law (Rdu) Dept

May be submitted to M₂ for approval

CR
28/4/25
V.TK
30/4

M₂

1/5-25



ORDINARY.
6-MAY 1925

PRESS SLIP.

PREFERENCE.

URGENT (a)

Scott. II-38-2,723-2-2-22.

Law (Edn.) DEPARTMENT.

Current No. 2104, dated 23.1.1925.

G.O. No., dated 192

Number of MS. pages sent { (b) Correspondence 8
(b¹) Notes

Brief subject. Ely. Edn. Fund - Annual Report of Exmng.
C.A. - 1924-5 - Reviewer.

(c) Number of copies required when struck off (not including copies for volumes and editors' table which are retained in the Press).	(b) E. T. copies to supply requisitions for purchase by the public.	Complete correspondence and orders.	Notes.
FOR RECORD.*			
Madras Records	4	20	
Ooty Records		2	
For filing with original		1	
Total		23	

FOR ISSUE.†

Letter only.	Complete G.O.	(b) Special issue copies of G.O.		Notes.
		No.	Papers.	
Signature copies.....	6			
India Office.....				
Govt. of India..... Dept.				
Revenue Department.....				
Public Works Department.....				
Local and Municipal Department.....				
Educational Department.....				
..... Dept.				
Public Dept.....				
Judicial Dept.....				
Political.....				
Financial Dept.....				
Marine Dept.....				
Ecclesiastical Dept.....				
Total				

Spare copies.

The C.M.G.	20		
The P.D.M.			
The C.T.S.A.			
The P.D.P.			
The D.P.M.	10		
The F.H.A.	30		
The			
The			
The			
The			
The			
The			
The			
The			
Total	30		

INSTRUCTIONS FOR THE SECRETARIAT.

(a) If a paper is marked to be printed urgently, the Superintendent of the section concerned should sign the Press slip. The Superintendent should exercise a careful discretion in the matter.

(b) Each letter, memorandum, or order, or set of orders, in the file of correspondence should be headed in succession with the Roman numeral I, II, III, etc., the number being written in red ink or blue chalk above the item. The particular papers to be printed in the special issue-copies should be indicated by the Roman numeral (I, II, etc.) by which that item has been headed in the correspondence file. All matter, including marginal remarks or references, to be printed should be written in ink and matter which should not be printed should be encircled. Initials and signatures that are not quite legible should be re-written distinctly.

(b¹) For rules regarding printing of notes, see rule 315 of the office Manual.

(c) The number of copies and the details of distribution should be filled in by the Superintendent or Referencer concerned.

(d) In the absence of special instructions to the Press to keep matter standing for a specified period, ordinary papers of 8 pages and under will be kept standing for one week, and larger papers for two weeks only. The type of notes and of all confidential papers is distributed immediately after striking.

(e) This slip, properly and completely filled in, should accompany every paper sent to Press; it will be returned by the Press when proofs are furnished; it should be sent to the Press when a call is made for revised proofs or when a corrected proof is sent for striking. When finally returned by Press it should be filed with the original order or letter.

INSTRUCTIONS FOR THE PRESS.

(a) If, in the opinion of the Superintendent of the Press, a paper has been marked urgent unnecessarily, he should send the Press slip to the Registrar with a remark to that effect.

(b) Unless a note to the contrary is made against the matter, pencil entries should not be printed. The Superintendent of the Press may bring to the notice of the Registrar any instance of incomplete or careless editing.

(c) Signature copies of letters to the Secretary of State or to the Government of India should be printed on hand-made paper.

(d) This slip should be returned by the Press to the Secretariat when proofs are furnished; it will be sent back to the Press when proofs are returned corrected and should be finally returned to the Secretariat when struck-off copies are supplied.

(e) The names of the Secretary and Members should be printed in full when they occur on the right hand side, only the first time when they appear on the left side, the initials alone being printed later.

Copies distributed on ‡(Press Clerk).

† Copies distributed on ‡(Press Despatcher).

TO PRESS, MADRAS, OOTY.

A	B
Please send proof in duplicate. The papers have been carefully edited.	Proof returned corrected. Please strike off and send number of copies as indicated.
	Type may be released after usual interval at once.
Referencer. Clerk.	Referencer. Clerk.
Supt.	Supt.

As the matter is clear manuscript and has been carefully edited, (b) proof need not be sent. Please print and supply number of copies as indicated.

Type may be released after usual interval.

Referencer.
Clerk.

Supt.

SPECIAL INSTRUCTIONS.

TO BE FILLED IN BY THE PRESS.

Diary.	Initials of Press official.
Received in Press on.....	
First proof furnished on.....	
Call for revised proof received on.....	
Revised proof furnished on.....	
Corrected proof received for striking on.....	
Final copies supplied on.....	

Account of copies.	Complete copies.	Notes.	Issue copies.	Special E.T. edition.
Supplied to Secretariat for Record.....				
" " " Issue.....				
" " " for Extra E.T. copies to supply requisitions for sale to the public.				4
For Volumes.....				
For supply to newspapers and institutions admitted to the privileges of the E.T.				
Total ...				