Sectt. 11-27—39,001—24-10-44.

E & P.H. (1945) Department.

Govt ay W.

Ms. SERIES. ①

G.O. No. 318 Edu.

Dated 6-3-1945

[Despatch Abstract.]

GRANT-IN-AID

Overdrawals by local bodies during 1942-43 - Settlement of objections - Papers recorded.

Back Papers.

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

Further Papers.

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

A

②

45801

ASST. SECRETARY TO GOVERNMENT
11 FEB 1945
EDUCATION AND PUBLIC HEALTH DEPT.

Copy of letter No. L.F. 4157 dated the 14th September 1944, from the Examiner of Local Fund Accounts, to the Secretary to the Government of Madras, Education and Public Health Department.

Subject: Grants-in-aid to Local Bodies - Audit of 1942-43.

With reference to G.O. Mis. No. 710 Finance dated the 8th October 1927, I have the honour to forward herewith Part II, III and IV of the statement showing overdrawals of grants in aid by Municipal Councils and Local Boards during the year 1942-43 and other irregularities noticed in the utilisation of such grants.

[illegible] infra

5 infra

③

STATEMENT SHOWING OVERDRAWALS OF GRANTS-IN-AID BY MUNICIPAL COUNCILS AND LOCAL BOARDS DURING 1942-43 AND OTHER IRREGULARITIES IN THE UTILIZATION OF SUCH GRANTS.

Serial number of works and purpose for which grant was drawn. (1)	Government Order sanctioning the grant. (2)	Amount of grant sanctioned. (3)	Amount drawn. (4)	Amount admissible. (5)	Amount to be refunded. (6)	Reasons. (7)
PART III.—EDUCATION AND PUBLIC HEALTH DEPARTMENT (EDUCATION).						
COCANADA MUNICIPAL COUNCIL.						
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1 Library grants	G.O. No. 1689, Education, dated 25th November 1942.	(a) 150 0 0 (b) 200 0 0	150 0 0 200 0 0	.. ..	.. ..	(a) Sri K. R. V. Krishna Rao Library and (b) Eswarapustaka Bhandagaram— Grant received from Government. / Municipal Council / Total. Rs. a. p. / Rs. a. p. / Rs. a. p. (a) Sri K. R. V. Krishna Rao Library .. .. .. 150 0 0 / 360 0 0 / 510 0 0 (b) Eswarapustaka Bhandagaram .. .. 200 0 0 / 200 0 0 / 400 0 0 Value of indents of books sanctioned by the District Educational Officer in respect of Krishna Rao Library and Pustaka Bhandagaram was Rs. 307 and Rs. 432 respectively. It appeared from the records that the Government were not aware of the contributions made by the Municipal Council. They had ordered that the management should make a contribution from its own funds equal to the grant sanctioned by Government. If on an examination of the expenditure incurred by these libraries, it is found that the management made no contribution from its own funds or made inadequate contribution, the proportionate grant paid would need recovery and refund to provincial funds.
ELLORE MUNICIPAL COUNCIL.						
2 Pre-vocational teacher	G.O. No. 562, Education, dated 1st April 1942.	240 0 0	240 0 0	169 8 0	70 8 0	Excess payment made to an unqualified teacher.
KURNOOL MUNICIPAL COUNCIL.						
3 Equipment grant for instruction in pre-vocational subjects.	G.O. No. 1377, Education, dated 28th September 1942.	100 0 0	100 0 0	..	100 0 0	As grant is admissible only on the equipment purchased during 1942-43, the grant of Rs. 100 drawn in respect of equipment purchased during 1941-42 is inadmissible and would need refund to provincial funds.
4 Library grant for the Municipal Public Library.	G.O. No. 1689, Education, dated 25th November 1942, as amplified in Memo. No. 43317-A 1-Edn., dated 17th December 1942.	200 0 0	200 0 0	196 12 3	3 3 9	Half grant was drawn over and above the actual expenditure incurred during the year on the purchase of books.
SALEM MUNICIPAL COUNCIL.						
5 Equipment grant to the Municipal College and High School.	G.O. Ms. No. 836, Education, dated 8th June 1942.	1,719 0 0	1,649 6 0	1,636 5 0	13 1 0	An expenditure of Rs. 26-2-0 incurred on the purchase of Urdu books not included in the approved indent is inadmissible and the grant of Rs. 13-1-0 drawn thereon would need refund to provincial funds.
ANANTAPUR DISTRICT BOARD.						
6 Purchase of furniture, books, maps and science apparatus.	G.O. No. 836, Education, dated 8th June 1942.	3,820 0 0	1,847 13 0	1,003 8 0	837 7 0	(1) A sum of Rs. 1,674-14-0 was paid for the supply of furniture on voucher No. 2978/3-43. As this is a halfgrant work, a sum of Rs. 837-7-0 is held under objection pending check measurement.
					3 2 0	(2) Five per cent discount was allowed by the supplier on items of purchases whose cost was not marked 'nett.' Thus for the purchase of Rs. 804-9-0 made, a discount of Rs. 40-9-0 should have been allowed instead of Rs. 34 As this is a half grant work, a sum of Rs. 3-2-0 on the difference of Rs. 6-4-0 would need refund to provincia funds.
					3 12 0	(3) The cost of articles returned for replacement comes to Rs. 98-8-0 while Rs. 91-8-0 was deducted. Half of the difference of Rs. 7-8-0 would need refund to provincial funds.

Serial number of works and purpose for which grant was drawn. (1)	Government Order sanctioning the grant. (2)	Amount of grant sanctioned. (3)	Amount drawn. (4)	Amount admissible. (5)	Amount to be refunded. (6)	Reasons. (7)
		PART III.—EDUCATION AND PUBLIC HEALTH DEPARTMENT (EDUCATION)—*cont.*				
		WEST GODAVARI DISTRICT BOARD.				
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
7 Purchase of books to library	G.O. No. 1689, Education., dated 25th November 1942.	(I) 1,500 0 0	1,500 0 0	1,160 5 0	339 11 0	Loss due to acceptance of higher quotations.
		MADURA DISTRICT BOARD.				
8 Construction of a building for the Board High School at Uthamapalayam.	G.O. Ms. No. 521, Education, dated 5th April 1941.	16,000 0 0	4,993 0 0	4,785 0 0	205 0 0 3 0 0	(1) Half grant drawn on the expenditure of Rs. 400 stated to have been incurred towards cost of filling in basement with sand, not supported by particulars of quantity of work actually done and not billed for in the contractor's bill, besides petty supervision charges of Rs. 10. (2) Half grant drawn on petty supervision charges debited in excess to the work. (3) Want of information as to whether the site belongs to or is vested in the board.
9 Construction of an additional building for the Board Boys Elementary School, Karungattankulam.	G.O. Ms. No. 633, Education, dated 5th May 1942.	(V) 4,150 0 0	644 0 0	....	644 0 0	Want of information as to whether the site belongs to or vested in the board.
		NILGIRIS DISTRICT BOARD.				
10 Subsidy for the manual training and pre-vocational classes.	G.O. No. 562, Education, dated 1st April 1942.	(Y) 225 0 0	225 0 0	..	225 0 0	Information was not available as to whether the manual training and pre-vocational classes were held or any expenditure incurred for the purpose during the year.
		NORTH ARCOT DISTRICT BOARD.				
11 Cost of equipment of Secondary Schools ..	G.O. Ms. No. 836, Education, dated 8th June 1942.	6,224 0 0	4,868 6 6	4,862 15 0	5 7 6	A sum of Rs. 9,736-13-0 was spent towards the cost of equipment of secondary schools for 1942-43 for which half grant of Rs. 4,868-6-6 was drawn. This included a sum of Rs. 10-15-0 paid in excess for books purchased for Rs. 71-9-0 from Messrs. Gopal Narayan & Co., and paid in voucher No. 3638/1-43. Half grant drawn on this amount of Rs. 10-15-0, viz., Rs. 5-7-6 or Rs. 5-8-0 would need refund to provincial funds.
		RAMNAD DISTRICT BOARD.				
12 Subsidy in respect of Pre-vocational Instructors.	G.O. Ms. No. 1815, Education dated 21st December 1942, and No. 97, Education, dated 21st January 1943. (P)	(o) 674 0 0	674 0 0	631 15 0	42 1 0	In calculating the subsidy, leave salary was taken into account instead of pay alone.
		TRICHINOPOLY DISTRICT BOARD.				
13 Employment of Hindi teachers in Secondary Schools.	G.O. No. 304, Education, dated 25th February 1943.	900 0 0	900 0 0	843 8 0	56 8 0	The proportionate grant of Rs. [illegible]6-8-0 drawn for the periods for which the post of Hindi teacher was vacant would need refund to Government.
		VIZAGAPATAM DISTRICT BOARD.				
14 For the introduction of pre-vocational subjects in Higher Elementary Schools.	G.O. No. 562 Education, dated 1st April 1942.	(Y) 8,920 0 0	8,920 0 0	..	..	Pre-vocational subjects were not introduced in 20 higher elementary schools out of 86 schools. Even among the instructors appointed, thirteen were discharged and fourteen resigned. Excess grant drawn should be arrived at in consultation with educational authorities and refunded.
15 Constructing Chodavaram High School ..	G.Os. No. 126, Education, dated 27th January 1943, and No. 1801, Education, dated 16th December 1942.	1,388 0 0 2,685 0 0	1,388 0 0 2,685 0 0	} 4,055 8 0	17 8 0	A sum of Rs. 35 relating to the leave allowances of the overseer drawn on voucher No. 114/8-42 was adjusted and half grant drawn thereon. As the debit of leave allowances is inadmissible the excess of Rs. 17-8-0 would need refund.

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Serial number of works and purpose for which grant was drawn. (1)	Government Order sanctioning the grant. (2)	Amount of grant sanctioned. (3)	Amount drawn. (4)	Amount admissible. (5)	Amount to be refunded. (6)	Reasons. (7)
PART IV.—EDUCATION AND PUBLIC HEALTH DEPARTMENT—cont.						
A. General including special works—cont.						
Special Works Department—*cont.*						
A.R.P. WORKS.						
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
5 Construction of slit trenches in Corporation schools.	G.O. No. 839, Education, dated 5th May 1942.	..	54 6 5	..	54 6 5	Grant on supervision charges inadmissible.
6 Blast and splinter-proof walls in Corporation schools.	Do.	..	15 0 6	..	15 0 6	Double drawal of grant.
B. Water Works—Nil.						
C. Education.						
1 Equivalent contribution drawn from Government.	G.O. No. 664, Education, dated 10th May 1942.	3,49,174 11 0	3,49,174 11 0	3,45,283 7 3	3,891 3 9	Grant drawn in excess due to not deducting—(1) the refunds of education tax amounting to Rs. 3,675-3-4: (2) the excess collection of Rs. 211-13-10 due to enhancement in the rate of education tax for 1937-38 and 1938-39, and (3) excess collection of Rs. 3-14-0 on the Mambalam area on properties exempted from water and drainage tax from the education proceeds credited to the Elementary Education Fund.
~~*D. Public (Civil Defence) Department*~~						
A.R.P. works—						
1 Construction of masonry wall	Memorandum No. 5539/41-43, Public (Civil Defence), dated 23rd March 1942.		1,432 15 0	..	1,432 15 0	In Government Memorandum No. 5539/41-43, Public (Civil Defence), dated 23rd March 1942, an estimate for Rs. 5,000 was sanctioned without any mention of the share to be borne by Government. Orders regarding the share to be borne by Government would need to be obtained and the excess grant drawn, if any, refunded.
2 Superchlorination of sewage before disposal during an emergency.	Memorandum No. 10878/42-1, Public (Civil Defence), dated 10th March 1942.	..	3,858 12 0	..	3,858 12 0	In Government Memorandum No. 10878/42-1, Public (Civil Defence), dated 10th March 1942, an expenditure of Rs. 6,850 (recurring) per month and Rs. 1,480 (non-recurring) was sanctioned without any mention of the share to be borne by Government. Orders regarding the share to be borne by Government would need to be obtained and the excess grant drawn, if any, refunded.
3 Constructing an extra boiler at the Kilpauk pumping station.	Memorandum No. 5539/41-37, Public (Civil Defence), dated 15th February 1942.	..	1,012 13 1	..	1,012 13 1	Value of unused materials returned. Grant drawn needs to be refunded to Government.
4 Repairing Kelly's drain	G.O. No. 4381, Public Works, dated 30th November 1942.	22,205 15 2	22,226 2 5	22,205 15 2	20 3 3	The excess needs refund to Government.
5 Converting the fourth boiler at Kilpauk pumping station to coal firing one.	Memorandum No. 5539/41-37, Public (Civil Defence), dated 15th February 1942.	..	200 1 0	..	200 1 0	Grant on supervision charges inadmissible.
6 Construction of blast and splinter proof walls in drainage pumping stations.	Memorandum No. 5539/41-25, Public (Civil Defence), dated 19th February 1941 and No. 5539/41-30, dated 1st January 1942.	..	1,065 11 5	..	1,065 11 5	Do.
7 Providing water connections to the A.R.P. static tanks.	G.O. No. 2022, Public (Civil Defence), dated 8th July 1942.	.. .. ..	449 11 9 101 2 0 128 11 5	.. .. ..	449 11 9 101 2 0 128 11 5	Do.
8 Construction works at the Kilpauk pumping station.	Memoranda No. 5539/41-30, Public (Civil Defence), dated 1st January 1942.	..	95 0 0	..	95 0 0	Grant on honoraria paid inadmissible.
9 Construction of blast and splinter proof walls for the sewage pumping stations.	Memoranda No. 5539/41-25, Public (Civil Defence), dated 19th December 1941 and No. 5539/41-30, dated 1st January 1942.	..	79 8 2	..	79 8 2	Double claim of grant.
10 Drainage breakdown gangs	Memorandum No. 5539/41-30, Public (Civil Defence) dated 1st January 1942.	.. ..	10 12 10 5 4 2	.. ..	10 12 10 5 4 2	Grant claimed on the gross amount instead of on the net amount after deducting fines.
A.R.P. establishment charges	G.O. No. 2851, Public (Civil Defence), dated 13th September 1942.	..	587 10 1	..	587 10 1	Grant on A.R.P. expenditure incurred prior to 1st July 1941 in admissible.

PART V—*Nil.*

PART VI—*Nil.*

STATEMENT SHOWING OVERDRAWALS OF GRANTS-IN-AID AND OTHER IRREGULARITIES IN THE UTILIZATION OF SUCH GRANTS BY THE CORPORATION OF MADRAS IN 1942-43.

PART IV.—EDUCATION AND PUBLIC HEALTH DEPARTMENT.

A. General including special works.

Special Works Department.

CORPORATION OF MADRAS.

Serial number of works and purpose for which grant was drawn. (1)	Government Order sanctioning the grant. (2)	Amount of grant sanctioned. (3)	Amount drawn. (4)	Amount admissible. (5)	Amount to be refunded. (6)	Reasons. (7)
1 City drainage works	....	..	Rs. a. p. 1,543 0 0	..	Rs. a. p. 1,543 0 0	As 10 per cent establishment charges hav ealready been debited in respect of purchases of all materials and Government grant drawn thereon, establishment charges should be calculated on Rs. 30,850, that is the cost of unused pipes and specials at Thyagarayanagar short drawn and half the grant thereon, viz., Rs. 1,543 refunded to Government.
2 Stores charges—Drainage stores—Debit to works—Drawal of grant in the case of grant works in excess of limit prescribed.	....	..	174 12 0	..	174 12 0	Half grant drawn on the entire expenditure of Rs. 1,972-4-3 being the allocation of wages of timekeepers, etc., without being restricted to 5 per cent on the value of materials issued with reference to G.O. Ms. No. 2815, P.H., dated 27th June 1940, as shown below :— Rs. a p. Total debit .. .. 1,972 4 8 Ten per cent towards establishment charges .. .. .. 197 3 7 2,169 7 10 Grant admissible—Total for the whole year at 5 per cent of Rs. 36,396-12-6 value of materials issued on grant works .. .. .. 1,820 0 0 Difference .. 349 7 10 Half grant drawn in excess .. .. 174 11 11 or 174 12 0
3 Grant drawn on value of materials not used on works.	....	..	480 1 0	..	480 1 0	Half grant drawn in excess due to the value of stores on hand at the end of the year not having been deducted from the expenditure before claiming grant, as per G.O. No. 129, L. & M., dated 10th January 1930, as shown below :— Rs. a. p. Pumping main in Thyagarayanagar, stock on hand on 31st March 1943 .. .. 872 12 10 *Add*—10 per cent for establishment charges .. .. 87 4 5 960 1 3 Half grant drawn in excess .. .. 480 0 8 or 480 1 0
4 Installing electric lights and fans in drainage stores, Peoples Park and repairing stores building, etc.—Drawal of grant in admissible.	....	..	305 1 0	..	305 1 0	Grant drawn irregularly on the charges incurred for improving and repairing the drainage stores, etc. shown below which were debited to drainage works contingencies but which should be treated as expenditure coming under Establishment Contingencies on which no grant is permissible—*Vide* G.O. Ms. No. 2815, P.H., dated 27th June 1940. Rs. a. p. Voucher No. 2495/8-40, installation of lights and fans .. .. 162 14 11 Voucher No. 763/8-40, installation of lights and fans .. .. 310 4 0 Voucher No. 2408/3-49, Labour charges incurred for rounding off a junction for constructing F.O.L., in Napier Park Drainage Stores .. .. 60 14 1 Voucher No. 610/8-41, repairing shed at Napier Park Drainage stores .. .. 8 14 3 Voucher No. 780/9-41, repairing shed at Napier Park Drainage stores .. .. 2 5 6 Voucher No. 788/9-41, renewing the thatched shed at Napier Park Drainage stores .. .. 9 6 6 554 11 3 *Add*—10 per cent for establishment charges .. .. 55 7 6 610 2 9 Half grant .. 305 1 5 or 305 1 0

62-63 / 1+ p.c.

45801 A1
2.10.44

Ed. 28.11 desp

(5)

Memo

Letter from the Examiner of Local Fund Accounts, Lr. 4157 of 14.9.44

Overdrawals of grant-in-aid by local bodies during 1942-43

An extract from the statement of the overdrawals of grant-in-aid by local bodies during 1942-43 received from the Examiner of Local Fund Accounts with his letter read above is forwarded to the Commissioner / President x x x and he is requested to take early steps for the settlement of the audit objection or to refund the amount held under objection into the Govt. Treasury. A report should be made to the Govt. on the action taken before 1st ~~November~~ December 1944

Municipal ~~[illegible]~~ council, ~~[illegible]~~
x x x Dt. Bd., West Godavari
Dt. Bd., Madras
3/10

22.9.44
23.9.44

30.9.44

To
the Commissioner
President
(with extract)

45801 A.2
2.10.44

Memo

Equivalent Govt. contribution under section 37 of the E.E. Act — Refund of excess

~~The attention of~~
The Commissioner, Corporation of Madras, is ~~invited to G.O. 905 Edn. of 13.6.44 and he~~ is requested to report whether the sum of Rs ~~2981-4-0~~ 3891-4-0 has been refunded into the Treasury with reference to G.O. 905 Edn of 13.6.1944

(R)

3/10

22.9.44

30.9.44

To
The Commissioner,
Corporation of
Madras thro'
the Mayor.

1.A 108

8

05158

A1-12924/42

10 MAR 1943

To

The Secretary to Government,
Local Administration Department,
MADRAS.

THRO'

The Special Officer,
Malabar District Board,
CALICUT.

The Humble memorial of C. Janaki, 2nd Asst. Kokkanissery Board Ele. Girls' School.

Respectfully Showth

(1) That on account of the present war condition the market prices of rice, cloth, keroseine, gingily oil, cocoanut oil and other necessaries of life have abnormally increased. This is clear even from the index tables published by Government.

(2) That in Malabar, the rice in price has been the highest in the Presidency.

(3) That, consequently, the memorialist finds it extremely hard to maintain himself and his family on his present salary of Rs. 22.

(4) That owing to the inadequacy of his present salary to meet the abnormal increase in the cost of living, he is running in to debt and will soon be on the verge of insolvency.

(5) That his present position, therefore demands immediate pecuniary relief.

(6) That, realising the difficulties of the low paid servants, Government themselves have sanctioned varying rates of dearness allowance to their servants, and have permitted Local Boards to grant similar allowance to their servants.

(7) That, private employers like factory owners and quasi public agencies like Railway Companies have also given generous aid to their low paid employees to allow them to tide over these difficulties.

(8) That the Malabar District Board has not yet granted the dearness allowance allowed in G. O. No. 2783, L. A. D/ 19-9-42 to its servants and

(9) That, therefore, he humbly prays that the benign Government may be pleased to consider his present pitiable circumstances and to issue immediate orders to the District Board making it obligatory to grant dearness allowance to the memorialist at the rates sanctioned to Government servants treating the expenditure as a prior charge on District Board funds.

For which act of justice and gernerosity the memorialist shall, as in duty bound.

Ever Pray

C. Janaki
Memorialist.

Place, Payyannur.

Date, 9. 3. 1943.

G. D. III—370.
1,000—March 1943.

Registered 194

⑥

9

27 OCT 1944

From
P. L. SHENOY ESQ., I.C.S.,
~~O. PULLA REDDI, Esq., I.C.S.,~~
Commissioner,
Corporation of Madras.

51372

To
THE SECRETARY,
To The Government of Madras,
Education & Pub. Health Department,
FORT ST. GEORGE, MADRAS.

E.D.C. No. B1. 4439 of 1944, Dated 25-10-1944.

Through the Mayor of Madras.

Enclosures: No.

Sir,

Subject:— Equivalent Government Contribution under Section 37 of the Elementary Education Act - Refund of excess of Rs.3,891-4-0 to Government.

Reference:- Memo No.45801 A.2, dated 2nd October 1944.

A sum of Rs.3,891-4-0 being the excess contribution refundable to Government as per G.O.No.905, Education and Public Health (Edn.) dated 13th June 1944 was remitted into the Reserve Bank of India on 25-7-1944.

The replies of other local bodies may be awaited till 1.12.44

25-10-44

For Commissioner.

28.10.44

Forwarded.

30.10.44

Sd/- Mannathan ?

MAYOR. 26/10

kk. 25/10.

10

Registered

To
THE SECRETARY,
To The Government of Madras,
[illegible] Department,
FORT ST. GEORGE, MADRAS

From
[illegible]
Commissioner,
Corporation of Madras.

C. No. [illegible] of 194 , Dated [illegible]-10-[illegible].

Through the Mayor of Madras.

Enclosures No.

Sir,

Subject.— [illegible]

[illegible]

Local Administration Department.

From
Sri C.P. Subramanian B.A., B.L.,
Commissioner, Kurnool Municipality.
Kurnool.

To
The Secretary to Government
Education and Public Health
Fort Saint George, Madras.

Through
The Examiner of Local Fund Accounts,
Fort Saint George, Madras.

Through
The Chairman,
Municipal Council, Kurnool.

EXAMINER OF LOCAL FUND ACCOUNTS
3641
14 OCT 1944

R.C.B.1-5091/44 dated 8-10-44.

Sir,

Sub:- Grants - statement showing overdrawal of grants - aid by Municipal Councils and Local Bodies during 1942-43 - report - submitted

REF:- Government memo. No.35801-A-1 dated 2-10-44.

I beg to state that the audit objections raised in para 22 of AR 42-43 with regard to the excess drawal of library grant was already admitted and settled and no amount is due to be refunded to Government.

C.P. Subr 10/10
Commissioner.

Forwarded.
J. Ramanna setty
10/10/44
Chairman.

RPN.8.10

L.F.No. 5740 data 30/7/44 A [illegible] EXAMINER'S OFFICE. ⑧ 13

31 OCT 1944

Sub: Overdrawal of grants urnool Municipal Council
1942-43.
Ref: Letter of the Commisser Kurnool Municipal Council
Rc.B-1No. 5091/44 dat8-10-44.

Forwarded.

2. The objections relating the excess drawal of grant have been admitted in audit.

R. Raghavachari
28.1044

Assistant miner of Local Fund Accounts.

51866

To
The Secretary to Government,
Education & Public Health Department,
Madras.

---

2. Name M. Subramanyam
పేరు.

3. Address 43/60
పైవిలాసము.

ml

4. Table No. 1193
తక్తా నంబరు.

5. Half-year ending ~~30th September~~ / 31st March 19 43

19 -వ సంవత్సరము సెప్టెంబరు నెల 30-వ తేది / మార్చి నెల 31-వ తేది తో అంత్యమగు అర్ధ సంవత్సరము.

6. Tax, Rs. 2-0-0
పన్ను, రూ.

7. Date of Collection 15/1 19 43
వసూలు చేసిన తేది.

8. Shroff
షరాఫు.

9 Manager
మానేజరు.

Accountant.
అక్కౌంటెంటు.

8/15/1

~~Chairman.~~ చేర్ మన్.
Commissioner. కమిషనరు.

12

14

Edn. L & M. Dept.

The replies due from other local bodies may be awaited till 1.12.44.

21.11.44 [illegible] 1.11.44

3.12.44

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74 / 4/12

Memo 45807 A-23 / 4.12.44

⑨ Edn. L & M. Dept.

15

Overdrawals of grant-in-aid by local bodies during 1942-43

Settlement of objections

The P.D.B. West Godavari, Madras.

is requested to expedite his reply to Govt. Memo 45807 A1 of 2.10.44 ~~as if the reply is not recd. before 1.1.45 steps will be taken for the recovery of the amount held under objection~~.

2.12.44 2.12.44

2.12.44

To
The P.D.B. W. Godavari,
Madras.

Dpd [illegible] 5/12

16

To

THE SECRETARY TO THE GOVERNMENT,
LOCAL ADMINISTRATION DEPARTMENT,
MADRAS.

MALABAR DISTRICT
12 MAR 1943
CALICUT

THRO.
THE SPECIAL OFFICER,
MALABAR DISTRICT BOARD,
CALICUT.

Sir,

The humble petition of the President, Dt.Bd.Ele.School Teachers' Union, Kurumbranad Taluk, P.O.Quilandi.

I crave permission to place before you the following facts for your kind and immediate consideration and expeditious favourable orders.

I. It is needless to submit that the market prices of all necessaries of life have so abnormally risen that even those who are well placed in life ~~fined~~ find it no easy task to make both ends meet. The condition of the Ele.School Teachers under the Malabar Dt.Bd.is so indescribably bad that, with their already inadequate salary, they cannot at all meet the abnormal increase in the cost of living. I beg leave to point out here that they are subjected to the very same restrictions as teachers under the Government and are forbidden to supplement their income by any other honest means. The Government have allowed dearness allowance to all their servants including Ele.School teachers. The Government have been graciously pleased to grant dearness allowance even to teachers employed in Aided Ele. Schools. Almost all the other Managements, both private and public, have sanctioned dearness allowance to the Ele.Schools teachers under them.

C.F. 32.

(16) 17

.........Department

From (Name) Sri G.Venkatareddi, BA BL
Designation President, District Board
Station West Godavari, Ellore

Received .... Registered ....

To

The Secretary to the Government,
Education & Public Health Dept.,
Madras.

56685

Enclosures:

R.C. No. A4-16316/44 dated 22--11--44 194 .

DEPUTY SECRETARY TO GOVERNMENT
1-DEC 1944
EDUCATION AND PUBLIC HEALTH DEPARTMENT

Sir,

Sub: Library grant - 1942-43 - Drawal by the West Godavari District Board - report submitted.

Ref: Government Memorandum No.35801-A-1 dated 2-10-44 Education and Public Health.

With reference to the Government Memorandum referred to above, I submit the following report for favour of perusal and kind consideration.

(I)

2. The Government in their order No.1689 Edn.,& P.H., dated 25-11--42 sanctioned a grant of Rs.1500 to the West - Godavari District Board during 1942-43 for the equipment of 15 district board libraries at the rate of Rs.100/- each on condition that the district board should spend an equal amount from its funds for the said purpose. The district board having spent on the items noted below, the amounts noted against them, claimed the full grant of Rs.1500.

(i) Book cases	Rs.	892	8	0
(ii) Books	Rs.	2116	14	0
Total		3009	6	0

The excess of Rs.9-6-0 spent over and above the amount of expenditure incurred for earning the grant was met from district -- board funds with the sanction of the board.

3. The usual procedure of inviting quotations and getting the supplies through the agency of the supplier whose rates -- were found cheaper as per the comparative statement of rates was observed in the case of the purchase of books referred to above. But the audit department raised an objection stating

18

that the books actually purchased would have been secured at a less cost, if Gopal & Co., Ellore, was selected and wanted recovery of Rs.339-11-0 towards excess grant drawn by the -- board.

I enclose herewith an extract of para ~~12~~ 11 of the audit report on the general funds of the district board along with the reply furnished thereto for favour of perusal. The objection does not seem to have been dropped after a reply is furnished as it has been referred to the Government by the Examiner of Local Fund Accounts, according to which the Government directed to take steps for the early settlement of the objection or for the refund of the excess grant drawn.

In as much as the objection has not been admitted on the reply furnished in the audit report, I furnish here-under detailed report regarding the procedure adopted for the supply of the books from the date of receipt of G.O.No.1689 Edn., & P.H., dated -- 25-11-42 sanctioning the grant referred to above and the circumstances under which the books were got supplied by Kamala Kutir, Narasapur.

(i) G.O.No.1689 Edn.,& P.H., dated 25-11-42 sanctioning the grant of Rs.1500 to the West Godavari District Board was received in this -- office on 3-12-42. (1)

(ii) Indents from the librarians etc., for the supply of books were called for on 7-12-42.

(iii) Equivalent amount from the district board funds was sanctioned in D.B.R.No. 1053 dated 21--12--42.

(iv) Consolidated list of books required was prepared from the indents received from the -- libraries and forwarded to the District Educational Officer for approval in this office R.C.No.7427/42 dated 26-1-43.

(v) Approval of the District Educational Officer West Godavari, was received for 170 items of the books in his letter R.C.No.16-D-43 dated 8-2-43.

11

(vi) Quotations from the several firms and suppliers for the above books were called for in this office R.C.No.7472/42 dated 24-2-43 so as to reach this office on 3-3-43.

(vii) Quotations were received from the following suppliers on 3-3-43 and the total cost of the books of each supplier according to the comparative statement prepared on 7-3-43 is noted against each.

	Rs	A	P
(1) Kamalakutir, Narasapur	264	7	0
(2) Gopal & Co., Ellore	277	0	0
(3) V.Ramaswami Sastri & Sons Madras	123	11	0

No.1, while offering the quotations, stated that the prices of paper and binding materials had arisen abnormally; that the market was most unsteady; that several of the publications were then out of stock and some were under re-print but assured to supply books worth Rs.2200 at the rates -- given by them duly selecting books from among the list -- given according to their availability.

4. From the comparative statement referred to in para 3(vii) above, it may be seen that Messrs. V.Ramaswami Sastri & Sons had given rates only for ~~xxx~~ very few books and hence their quotations were not taken into consideration. Of the remaining two suppliers, the quotations of Kamalakutir & Co., Narasapur, were found cheaper. Apart from the comparative statement referred to above, it was thought desirable to select out of the 170 items of books approved by the District Educational Officer, only limited books for supply to each of the libraries worth Rs.140 each which would be just sufficient for drawing the grant. With this in view, the District Educational Officer was again -- consulted and as per his suggestions, a list of 72 items of books was drawn up and the cost of supply of these books by both the companies at their rates was worked out as noted - below:

(i) Kamalakutir, Narasapur	Rs. 141	5	0
(ii) Gopal & Co., Ellore	Rs. 184	9	0

Even on this occasion, the rates of Kamalakutir, Narasapur, were found cheaper and in the usual course orders were -- passed in this office R.C.No.7427/42 dated 19-3-43 by the - then Ex.Officio President, the District Collector, selecting Kamalakutir, Narasapur, for the supply of 15 sets of the -- books required for the 15 district board libraries. Thus -- sufficient care was taken by observing all the formalities and rules in making the selection of the supplier.

5. When the above orders were issued, Kamalakutir, Narasapur, had written a letter on 23-3-43 which reached this office on 24-3-43 stating that some out of the 72 books required for the supply were out of stock and that several were not at all available and requested to allow them the supply - of books from the original list of 170 approved by the District Educational Officer on the basis of which quotations were called. They have also assured to supply the books so far available out of the 72 duly producing the letters of non-availability of the remaining books, in the market from the Publishing Companies and to supply the rest from theother approved list.

6. Thus by this time there had been few days before which the books had to be got supplied and paid so as to -- draw the grant before 31-3-43. So there had been no other option left but to accept the suggestion of Kamalakutir, Narasapur, which also appeared reasonable and sound when they stated that they would supply the books out of the 72 so far as available and produce letters from the publishing companies regarding the non-availability of the other books and that they would supply the remaining books from among the original list approved by the District Educational Officer on the basis of which quotations were called for, so as to enable the board to draw the grant. Under the circumstances stated above, orders were issued in this office R.C.No.A4-7427/42 dated 27-3-43 - requiring Kamalakutir & Co., to supply the books from among - the original approved list also.

In this connection, it may also be argued from the audit point of view that, when Kamalakutir failed to supply the books as per the list of 72 items, Gopal & Co., should have been tried. But from the administrative point of view it may be considered as not practicable in view of the fact that much time was previously spent for the selection of the supplier and that there was very limited time on hand for -- getting the supplies and utilising the grant. And even to try at that time, there could be no guarantee that Gopal & Co also would supply without deviations as similar complaints are common with book suppliers to substitute other approved books in place of those not available.

Why?

7. On receipt of this office orders R.C.No.A2-7427/42 dated 27-3-43, Kamalakutir, Narasapur, supplied 23 items out of the 72 referred to and produced letters of non-availability of the remaining books from the publishing companies and they have been recorded in this office. Besides the above, they have - supplied 13 items only from the remaining approved list on the basis of which quotations were called for. Thus it may be seen that the supplier was not at all given a free hand in the -- selection and supply of books.

8. Now the audit/~~depax~~ point according to which objection was taken is that, if a comparative statement of the cost of books actually supplied is drawn up, the rates of Gopal & Co., would work out cheaper. It was also stated that Kamalakutir, Narasapur, had so manipulated its quotations by giving less rates for books not available with -- them and high rates for books available with them. It was not possible to know at the time of the selection of the - contractor that Kamalakutir, Narasapur, had made any manipulations in its quotations with a view to reduce the cost of the indent as on the two occasions when the comparative -- statements wáre drawn up, their rates were found cheaper.

In business, while offering the quotations, none can help it for the trade tricks being played by the several companies - to suit their purpose, which will not at all be possible to detect till the completion of the whole transaction in many cases. From the departmental side, it is to be judged as to whether all the formalities have been observed according to the rules ie., whether quotations were called for the approved books; and whether the supplier whose rates were found cheaper was selected or not. When all the rules have been observed and when the supplier whose rates were found cheap according to the two comparative statements was selected, there is - - nothing to be found fault with. After selection of the contractor, in respect of books not available in the market, there is no other go but to secure some other approved books. No supplier will possess or stock the books of the several publishing companies and authors but he will be giving rates from the approved catalogues. So in actual supply of books, if the supplier is unable to secure the books for want of -- stock in the market, he must necessarily be given some option of supplying from among the other approved books. Especially on occasions like this, when the whole transaction had to be completed within a short space of ~~time~~ time, it would not be possible to be drawing up comparative statements on each -- occasion for the selection of the cheaper supplier. In view of these war days, strict hard and fast rules could not be enforced for the supply of books which are not available in the market. So the supplier had to be given some margin to supply the selected books that are available in the market and then to resort to the other approved books. This was what was done and the procedure adopted cannot be condemned.

During audit, after calculating the cost of the books actually supplied at the rates of Kamalakutir, Narasapur and Gopal & Co., Ellore, the audit department raised the objection

that there would be savings if the purchases were made from Gopal & Co., at their rates. But it is a question for consideration as to how this statement could be worked out prior to the supplies. There had been absolutely no possibility of apprehending any comparative loss on this account on the basis of theprevious comparative statements as there was no scope of knowing definitely before hand as to which of the approved books were available in the market and could be supplied, till they were actually supplied within the short space of time then at disposal. More over it cannot be presumed that Gopal & Co., could supply the books. why?

9. In March 1944, only 11 volumes of the book "Krishnavatharathatwam" were supplied to each of the 15 district board libraries. When the 12th volume was also available, the district board sanctioned the supply of this 12th volume to all the 15 district board libraries by Kamalakutir, Narasapur, at their previous rate i.e., Rs.1-12-0 each and paid the cost of Rs.26-4-0 from district board funds. The audit department - raised similar objection for this on the above grounds - vide copy of objection item No.59 on the general funds of the West Godavari District Board for May to August 1943 enclosed.

10. In view of the reply furnished in the audit report on this subject and also the detailed circumstances referred to above, I request that the Government will be pleased to observe that the correct procedure required for the selection of a -- supplier for the supply of books was followed; that the district board acted appropriately in having selected and getting the - supplies through Kamalakutir, Narasapur, whose rates were found cheaper on two occasions when comparative statements were drawn up prior to the selection and that the district board was in -- order in having permitted the supplier to resort to the other approved books in the absence of the selected ones in the market, especially in view of the limited time at disposal for the supply,

payment and also drawal of grant and when there was no scope of knowing that the rates of theother company work out cheaper. Under the circumstances, I request that the Government may be - pleased to waive the objection and drop the question of recovery and refund of the excess grant reported as the grant was drawn on the actual expenditure incurred by the Board duly adopting - the correct procedure prescribed for the purpose.

c.v.rao.25/11

President

uc 25/11

28.11.44

Enclosure.

Extract of item No.59 of the monthly objection statement on the General Funds of the West Godavari District Board for May to August 1943.

(On Vr.968/5-43 for Rs.26-4-0)

Amount paid to proprietor, Kamalakutir, Narasapur, for the supply of 15 copies "Sri Krishnavatharathatwam" 12th Volume to all the 15 libraries in the district. Rs. 26-4-0.

/ objection.

Please see the objection raised on the item "Supply of library books for which payment was made in March 43 and recover the excess over the rate of Gopal & Co., of Ellore.

/True Copy/

Extract of para 11 of the audit report on the General Funds of the District Board West Godavari for 1942-43.

Libraries - purchase of books - irregularities and excess payment - vouchers Nos 6108 and 6112(a)/3-43.

A grant of Rs.1500 was sanctioned for the purchase of books etc., to all district board libraries in G.O.No.1689 E.P.H., dated 25-11-42.

Quotations were called for on the 24-2-43 for the - - supply of library books to the libraries. The firm, Gopal & Co Ellore, Kamalakutir, Narasapur and V.Ramasastrulu & Co.,Madras furnished quotations. Kamalakutir,furnished rates for all -- books called for irrespective of the fact whether they were - available with him or not and the aggregate cost of supply - according to its quotations was less when compared with others as detailed below. But he quoted higher rates for books available with him and lesser rates for books not with him.

Kamalakutir, Narasapur	Rs. 264	7	0
Gopal & Co., Ellore	277	0	0
V.Ramasastrulu & Co	123	11	0

Rates furnished only for the books available with them but promised to furnish provided time is given. Hence this was not considered.

Kamalakutir stated in his letter dated 23-3-43 to the President, District Board that out of 72 varieties of books required by the President, District Board, some were out of stock and that some were not available with him and that he would if ordered by the President, District Board, send those that were available with him. The President, District Board accepted the proposal and gave the orders on 27-3-43 to Kamalakutir leaving him the option of supply of books. The books selected and supplied by the Proprietor, Kamalakutir, were - offered by Gopal & Co., for less cost on the comparative - basis and the total cost of these books supplied would come to Rs.1428-2-0 had Gopal & Co., been ordered to supply. Thus a loss of Rs.688-12-0 was sustained.

The President, should have seen that Kamalakutir manipulated to show less cost for the total indent by quoting -- lower rates for books not available with him and should have slected Gopal & Co., for the contract. The action of the President, District Board in leaving the selection for the supply of books to the Proprietor, Kamalakutir out of the stock available with him resulted in a loss of Rs.688-12-0 to the Board which would need recovery.

Reply.

In selecting the supplier, comparative cost as per quotations of each of the companies had been considered as usual. It would not be possible at the time of selection of the contractor to see that Kamalakutir had made any manipulations in its quotations with a view to reduce the cost of the indent.

As the supplier stated that some of the books are not available in the market at that time and as the grant sanctioned by the Government had necessarily to be utilised permission had to be -- given to purchase only the available books. The entire discretion in the matter of selection of books was not however given to the supplier as stated in the audit report. He was permitted only to supply books that are included in the list approved by the District Educational Officer and are available in the market. It is a matter of common knowledge that no single company possesses all the books required. They usually furnish their quotations from among the catalogues published by the several companies. If the original companies that published the books fail to supply the required books no one can help it. The only way out is to resort to obtain other books in their place. That was what actually was done and not with any motive to favour a particular company. Hence it is requested that the objection raised may be admitted in view of the above facts.

/True Copy/

President, Dt. Bd. W.G.

Lc 2571 28 11 44

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(15)

Ref.No. A-3.No.11184/44.

District Board Office,
Madura, dated 17th December 1944.

ASST. SECRETARY TO GOVERNMENT
21 DEC 1944
EDUCATION AND PUBLIC HEALTH DEPT.

From
Sri W.P.A. Soundrapandian,
President, District Board,
Madura.

To
The Secretary to Government,
Education and Public Health Department
Madras.

Enc - one sheet

Sir,

Subject:- Grants -in-aid - Local bodies overdrawals and other irregularities.

Reference:- Government Memo No.45801-A1 dated 2-10-44 and 4-12-44.

I have already submitted my report in my Ref. A-3. No. 11184/44 dated 13-10-44. A copy of the same is enclosed.

59455

W.P.A. Soundrapandian

President, District Board, Madura.

K.G.11/12/44p

(16)

Copy of report Ref.No.A-3.No.11184/44 dated 13-10-44 of the President District Board, Madura to the Secretary to Government, Education and Public Health Department, Madras.

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Subject:- Grants-in-aid - Local bodies - over-drawals and other irregularities - reply - furnished.

Reference:- 1. Government Memo.No.45801-A1 dated 2-10-44.
2. Government Memo.No.46047-B/44-1 Education. dated 6-10-44.

=====

A. Construction~~s~~ of a building for the Board High School, Uthamapalayam:-

1. The District Board Engineer, Madura reports that the grant was drawn on the value of work done in 1942-43 but not billed for payment for this item has been made to the contractor in 1943-44 for which grant was admissible that year.

2. I request Government may be pleased to condone the irregularity in having drawn grant on the value of work done but not billed for during 1942-43.

3. The objection in respect of Rs.3-0-0 has since been admitted in audit as the amount has been refunded to Government.

4. The site belongs to the District Board.

B. Construction of an additional building for the Board Boys School at Karungattankulam.

since The site belongs to the District Board. The objection has also

30

since been admitted in audit.

A copy of the report dated 7-10-44 of the District Board Engineer Madura is enclosed.

Copy of report No.D.Dis.11270/44 A6 dated 7-10-44 of the District Board Engineer, Madura to the President, District Board, Madura.

Sub: Grants in aid-Overdrawals by Madura District Board-1942-43-Governme Memo No.45801-A.1.-E & P.H. dated 2-10-44-District Board President N.Ref:A3.No.11184/44 dated 5-10-44.

Two items of alleged overdrawals of grants have been pointed out they are discussed below:-

(A)Construction of a building for the Board High School at Uthamapa

Two amounts(1)Rs.205/- and (2)Rs.3/- are ordered to be refunded.
(1)Grant was drawn on the value of work done but not paid for. Paymen this item has been made to the contractor in 1943-44 for which grant admissible. Government may be requested to condone the irregularity drawal and delay in disbursment of the amount of grant, as a special Such irregularities will be avoided in future.
(2)Rs.3/-has been refunded to Government, credit shown and the objec has since been admitted in audit.
(3)The site belongs to the Madura District Board.

B. Construction of an additional building for the Board Boys Elemen School building at Karungattankulam.

The objection has since been admitted in audit on explanation. Hence refund is necessary. The site belongs to the District Board.

* The N.Ref. of the President, District Board is resubmitted herewith.

11.12

31

R.C.No.A4-16316/44 (17)

District Board Office
West Godavari, Ellore
17--12--1944

From
Sri G.Venkatareddi, B.A., B.L.,
President, District Board, West Godavari

59811

To
The Secretary to the Government of Madras,
Education and Public Health Department,
Madras.

Sir,

Sub: Library grants - 1942-43 - drawal by the West Godavari District Board - report submitted.

Ref: Govt.Memorandum No.45801-A1 dated 2-10-44 and 4-12-44.

I have already submitted a detailed report in my letter R.C. No.A4-16316/44 dated 22--11--44 and it may kindly be perused and early orders passed.

DEPUTY SECRETARY TO GOVERNMENT
23 DEC 1944
EDUCATION AND PUBLIC HEALTH DEPARTMENT

c.v.rao.19/12

President.
19/12 20.12.44

32

45801A-4
11-12-44

ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPT.
20 FEB 1945

Edn. L.F.A. Dept

The main file has been sent to the Examiner of Local Fund Accounts u.o. for remarks ~~of~~ on the letter of the D.B. that forwarded. The letter of the D.B. Madura may also be sent to him u.o. for remarks.

23-12-44

E
23.12.44 Ex. of L.F.A.

45801A-5
28.12.44

29 DEC 1944
852

Examiner's Office.

Government have already passed orders in their Memo.No.46047/44-3.B., Edn., dated 15th January 1945 on the letter of the President, District Board, Madura.

E. & P.H. U.O.

Exam U.O. 852-1
16-2-45

11.2.45

07314

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p 1 c.f. Edn. 45801A. from the Examiner of Local Fund Accounts, No. LF.4157, of 14.9.44

(18)

Overdrawals of grant-in-aid by local bodies during 1942-43 – Settlement of objections.

p 3-5 c.f. The Examiner has forwarded a statement of overdrawals of grants-in-aid by local bodies during 1942-43. Part III & Part IV C of the statement relate to Edn. The items mentioned in these parts can be classified as follows:–

I Elementary Edn. Items 2, 3, 9, 10, 12 & 14 under Part III & the ~~only item~~ item under Part IV C.

II Secondary Edn. Items 5, 6, ~~7~~, 8, 11, 13 & 15.

III Library grants Items 1, 4 & 7.

The objection relating to the items under "Secondary Edn." ~~will are~~ being dealt with separately. The other items are examined below.

I

2. The items under elementary Edn. can be group as hereunder:–

(1) Grants for pre-vocational instructors Items 2, 10, 12 & 14.

(2) Grant for pre-vocational equipment Item 3.

(3) Grant for school building Item 9.

(4) Contribution in respect of Edn. tax Item under Part IV C.

C 665
18/12/44

(1) above It has been decided that the subsidies for manual training or pre-vocational training should be treated as part of the lump sum subsidies for elementary Edn. The savings are not, therefore, recoverable.

P 1 N 77 (Y)

p 10 of file 1533 Edn. / 10.11.43 (A)

(2) above The ~~D.B. may be consulted~~ objection has been dropped in audit.

(3) above The D.B. may be asked to

A1. 12924/42.

05156

10 MAR 1943

To

The Secretary to Government,
Local Administration Department,
MADRAS.

THRO'
The Special Officer,
Malabar District Board,
CALICUT.

The Humble memorial of T. P. Janaki, Head Mistress, Kokkanisseri Bd. Ele. Girls' School.

Respectfully Showth

(1) That on account of the present war condition the market prices of rice, cloth, keroseine, gingily oil, cocoanut oil and other necessaries of life have abnormally increased. This is clear even from the index tables published by Government.

(2) That in Malabar, the rice in price has been the highest in the Presidency.

(3) That, consequently, the memorialist finds it extremely hard to maintain himself and his family on his present salary of Rs. 20.

(4) That owing to the inadequacy of his present salary to meet the abnormal increase in the cost of living, he is running in to debt and will soon be on the verge of insolvency.

(5) That his present position, therefore demands immediate pecuniary relief.

(6) That, realising the difficulties of the low paid servants, Government themselves have sanctioned varying rates of dearness allowance to their servants, and have permitted Local Boards to grant similar allowance to their servants.

(7) That, private employers like factory owners and quasi public agencies like Railway Companies have also given generous aid to their low paid employees to allow them to tide over these difficulties.

(8) That the Malabar District Board has not yet granted the dearness allowance allowed in G. O. No. 2783, L. A. D/ 19-9-42 to its servants and

(9) That, therefore, he humbly prays that the benign Government may be pleased to consider his present pitiable circumstances and to issue immediate orders to the District Board making it obligatory to grant dearness allowance to the memorialist at the rates sanctioned to Government servants treating the expenditure as a prior charge on District Board funds.

For which act of justice and generosity the memorialist shall, as in duty bound.

Ever Pray

T. P. Janaki
Memorialist.

Place, Payyannur.
Date, 9. 3. 1943

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furnish the information ~~[illegible]~~ required for by the auditor

(4) above. The Commissioner Corporation of Madras has been asked to refund the excess contribution. He may be consulted as to whether the ~~refund has been made~~ amount has ~~[illegible]~~ been refunded.

19

G.O. 7052 15.6.44

3. As regards the ~~excess [illegible] of~~ objections relating to the library grant except in item (1) the executive authorities may be requested to take action in the matter. The report in respect of item (1) received from the Commissioner ~~[illegible]~~ is dealt with in the linked file.

4. ~~A draft A draft memo~~ Two drafts are submitted for appl.

draft sent of Commissioner No. 46325A 2 20.12.44 [illegible]

22.9.44 23.9.44

30.9.44

117 of

cf 56685A from the C.D.B. West Godavari Rc. No. A4-16316/44 of 22.11.44

The President's reply may be sent to the Examiner of Local Fund Accounts etc. for remarks as to whether the recovery of the excess ~~any~~ subsidy etc. he insists on.

7.12.44 7.12.44

11/12/44

Ex. of L.F.A.

[I think this is for D's.]

9.12.44

45801A4 11.12.44

14 DEC 1944
2518

EXAMINER'S OFFICE.

From the large difference of Rs. 688-12-0 in the price of books supplied by Kamalakutir, Narasapur as compared with the rates quoted by Gopal and Company for the same set of books, it would be obvious that Kamalakutir had manipulated their tender by quoting low rates for books which were not in stock with them and taken advantage of the situation when the final choice was left to them. When it became known on 24th March 1943 that only 23 out of the 72 books ordered by the President, District, Board, were available with Kamalakutir, there should have been no real difficulty for him to ascertain without loss of time whether Gopal and Company could supply all the books ordered as the latter firm had an office at Ellore, the headquarters of the Board, and if that firm were in a position to do so, the President could have cancelled on grounds of breach of contract, the order placed on Kamalakutir on ---

MALABAR DISTRICT BOARD
10 MAR 1943
CALICUT

05157

Dt. 12924/42

To

The Secretary to Government,
Local Administration Department,
MADRAS.

THRO'

The Special Officer,
Malabar District Board,
CALICUT.

The Humble memorial of K. Rhoda, 1st Asst. Kokkanisseri Board Ele. Girls' School.

Respectfully Showth

(1) That on account of the present war condition the market prices of rice, cloth, keroseine, gingily oil, cocoanut oil and other necessaries of life have abnormally increased. This is clear even from the index tables published by Government.

(2) That in Malabar, the rice in price has been the highest in the Presidency.

(3) That, consequently, the memorialist finds it extremely hard to maintain himself and his family on his present salary of Rs. 30

(4) That owing to the inadequacy of his present salary to meet the abnormal increase in the cost of living, he is running in to debt and will soon be on the verge of insolvency.

(5) That his present position, therefore demands immediate pecuniary relief.

(6) That, realising the difficulties of the low paid servants, Government themselves have sanctioned varying rates of dearness allowance to their servants, and have permitted Local Boards to grant similar allowance to their servants.

(7) That, private employers like factory owners and quasi public agencies like Railway Companies have also given generous aid to their low paid employees to allow them to tide over these difficulties.

(8) That the Malabar District Board has not yet granted the dearness allowance allowed in G. O. No. 2783, L. A. D/ 19-9-42 to its servants and

(9) That, therefore, he humbly prays that the benign Government may be pleased to consider his present pitiable circumstances and to issue immediate orders to the District Board making it obligatory to grant dearness allowance to the memorialist at the rates sanctioned to Government servants treating the expenditure as a prior charge on District Board funds.

For which act of justice and generosity the memorialist shall, as in duty bound.

Ever Pray

Place, Payyanur.

Date, 9. 3. 1943.

K. Rhoda
Memorialist.

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(26)

19th March 1943 and purchased the books available with Gopal and Company at the cheaper rates, quoted by them. As the number of books then proposed to be purchased was only 72 at the most, and as there was ample time for making this enquiry and placing an order on Gopal and Company, to enable the firm to supply the books in time, the failure of the President to do this was viewed in audit as having led to avoidable excess payment for the books and the consequent excess drawal of grant. But there is some force in the President's argument that it cannot be presumed that Gopal and Company could have supplied the books. It is possible that Gopal and Company might have also pleaded inability to supply the books then just as Kamalakutir did. In view of this it does not appear necessary to insist on the recovery of the excess subsidy.

10/2/45

Edn., & P.H., U.O.

Examiner 6.818-1
10-2-45

00071

ASST. SECRETARY TO GOVERNMENT
11 FEB 1945
EDUCATION AND PUBLIC HEALTH DEPT.

Est. H.H. Dept.

14 cf

The only objection to be settled is that relating to the Dt. Bd. Malabar — item 9 in the statement of overdrawals. The President's reply to the audit objection has been sent to the Examiner for remarks on 28.12.44. His reply may be awaited till 1.3.45.

13.2.45

12.2.45

25. 19-4 def

2/6/13

(21) Please see the Examiner's inv. reply on p 32 c.f. & his letter on p 8 c.f. in the linked file, the D.E.O. Madura, has reported that the site of the Karungalakudi school belongs to the Dt. Board. This covers the objection in item 9 of the statement of overdrawals in the c.f. No further action is called for.

The papers may be Recorded

x app. on p 3. of C.

Grant-in-aid
Overdrawals by local bodies during 1942-43 - settlement of objection - Papers recorded.

Cash/M NO. 318 Edn dated 6.3.1945.

....

27.2.45

27.2.45

1.3.45

800—7-7-27.

OFFICE OF THE EXAMR. OF LOCAL FUND ACCTS.,
Fort St. George, Madras,
Dated the 5th July 1927.

L.F. No. 2139.

From

J. M. HOOPER, Esq.,
EXAMINER OF LOCAL FUND ACCOUNTS,
Madras,

To

ALL PRESIDENTS, DISTRICT BOARDS
(WITH COPIES FOR PRESIDENTS, TALUK BOARDS AND PRESIDENTS, UNION BOARDS).

Sir,

I have the honour to invite a reference to this office Circular letters No. L.F. 24-28-11848, dated 26th March 1927, and No. L.F. 692, dated 7th May 1927, and to state that the procedure laid down in G.O. No. 4691, L. & M., dated 1st November 1926, for the consolidation of indents may be followed in the case of forms newly introduced or revised which may be required by all the local boards in a district.

I have the honour to be,
Sir,
Your most obedient servant,

J. M. HOOPER,
Examiner of Local Fund Accounts.

Extract from the proceedings of the Municipal Council, Tellicherry, passed at an ordinary meeting held at 5 P.M. on Wednesday the 5th July 1939.

*** *** ***

Resolution No. 8.

Letter R.O.C. No.7263-B3-39 dated 19-5-1939 from the Chairman, Municipal Council, Salem communicating a copy of Council's resolution No.267 dated 11-5-1939 and requesting to pass similar resolution and address the Government in the matter.

" This Council resolves that the Government may be requested to prepare ~~fx~~ a five years scheme to eradicate illiteracy in the Madras Presidency ".

2."This Council further resolves to communicate the resolution to all Municipal Councils and District Boards in the Madras Presidency requesting to communicate their opinion to Government ".

....

Resolution approved . The Government may be addressed accordingly.

*** *** ***

(Sd.) P. Kunhi Raman,
Chairman.

(True Extract)

P.Sankaranarayanan
Commissioner.

A.U.R.

From
Sri G.Venkatareddi, B.A., B.L.,
President, District Board,
West Godavari, Ellore.

To
The Secretary to the Government,
Education & Public Health Dept.,
Madras

27 FEB 1945

R.C.No.A4-16316/44 Dated 19--2--45

08050

Sir,

Sub: Library grants - 1942-43 - drawal by the West Godavari District Board - orders requested.

Ref: Govt.Memorandum No.45801-A1 dated 2-10-44 and 4--12--44.

In continuation of my letters R.C.No.A4-16316/44 dated 22--11--44 and 17--12--44, I request the Government to pass early orders on the subject for the settlement of the pending audit objections.

c.v.rao.22/2

President 23.2.45

Lu 22/2

Extract from the proceedings of the Municipal Council, Tellicherry , passed at an ordinary meeting held at 5 P.M. on Wednesday the 5th July 1939.

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(Sd.) P. Kunhi Raman,
Chairman.

(True Extract)

P.Sankaramenon
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c.v.rao.22/2

President 23 2 45

22/2

Memo 45801 A-6
13.3.45

Edn. A.4 Deptt

32
12/3

Letter from the D.E.O. West Godavari
Re. No. A4-16316/44, d/ 19.2.45.

Utilisation of library grant sanctioned in 1942-43 – Limitation of expenditure – Audit objection re irregularities

The D.E.O. W. Godavari is informed that the objection referred to above will not be pursued in audit.

D.P.I.
13/3.

7.3.45
7.3.45

10.3.45

12/3

To
The D.E.O.
W. Godavari.

The Exm. proposal

Please see the Examiner's note on pages 3-4 ante. (V)

7.3.45
7.3.45

10.3.45

12/3