

Education and Public Health.

(194⁶) Department.

Ms. **SERIES.**

G.O. No. 1821xR. Edn.

Dated 20-9-1946.

[Despatch Abstract.]

Audit Report - 1944-5 - M.L. Fund - Dist., Bd., Chingleput -

Recorded.

Back Papers:

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

Further Papers.

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

Not yet ~~Initial~~
Passed Seen by Pup. 1.

Scholarships.

Krishnan, J

Jee Srinathi

Memo.

orders on
letter recd

G.O N.O 166

referred to

Scholarship

1821 - En

20.9.46

Please despatch
the G.Os to the other
two entries of the
Mem. ~~SP I~~
of

the ~~Trans~~
Ex. 7. 6. 7. 8
of return the
file with this

slip.

23.9.46

21/9/46

L. T. No. 9772
6.3.46

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
CHINGLEPUT DISTRICT BOARD FOR 1944-45.



Auditor : Mr. C. W. Andrews.
District Inspector of Local Fund Accounts.

Time taken for Audit: From 1st November 1945 to
21st January 1946.

vvv---oCo---vvv

The Office of President was held by Sri T. Shanmugam from
1st April 1944 to 31st March 1945.

2. The receipts and payments during the year are shown in
annual account appended together with the opening and closing
balances. The opening balance in the cash book is in agreement
with the closing balance of the previous year. The closing
balance in the cash book viz., Rs.17319-13-7 agrees with the balance
in March 1945 accounts. The sum total of the closing balance
according to the cash book relating to the general Funds and
that relating to ^{Elementary} A.D.N., Fund is in agreement with the balance in
the Treasury pass book after allowing for outstanding cheques and
unremitted revenue at the close of the year.

3. The total expenditure exceeded the total receipts by
Rs.6497-5-4 resulting in encroachment of the opening balance
which was approved by Government in Memo No.33658 A. 1 of
Education and Public Health Department dated 4th August 1945.

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

5. PENDING ITEMS OF OBJECTIONS OF MORE THAN TWO YEARS OLD.

13 items of objections relating to the year 1942-43
involving a sum of Rs.135-2-0 were pending settlement for
two years. They should be settled expeditiously and the results
reported in the reply to this report.

1581
D.N.P. 85
Total paid cash
Rs. 17319-13-7
1945
Total received
Rs. 17319-13-7
1945
Balance carried over
Rs. 17319-13-7
1945
Total paid cash
Rs. 17319-13-7
1945
Total received
Rs. 17319-13-7
1945
Balance carried over
Rs. 17319-13-7
1945

1304
of Memo. 6995
45-44

6. EXCESS PAYMENT. The District Board in its resolution No. 47 dated 28th February 1945 sanctioned the arrear increments of teachers which fell due in the years 1934-35, 35-36 36-37 and 37-38 withheld previously but permitted the drawal of the increased pay after increment from 1st January 1945 with no claim for arrears.

Inculcating the pay after the grant of the increments the punishment of ^{withholding} ~~withholding~~ in increments ordered in the case of some teachers ^{was} ~~was~~ over looked and ~~that~~, resulted in excess payments as detailed below

(a) W.G. BHAKTAVATHSALU NAIDU, Teacher - Board Boys School - Elkathuthangal - Saidapet ^{Taluk} ~~Board~~. His pay on 10-4-44 according to the revision was fixed at Rs. 30/- in ^{scale} ~~scale~~ of 20-1/2-24-2/2-30 since he commenced his service on 10-4-30. But in memo 6596-43 of dated 28th December 1943 his increment had been ordered to be postponed for 1 year. His pay ~~was~~ ^{should} therefore have been fixed at Rs. 28/- on 10-4-44 and the date of next increment raising his pay to Rs. 30/- will be 10-4-45. The drawal of pay at Rs. 30/- from 10-4-44 was thus irregular. The excess paid at Rs. 2/- per month from 1-1-45 needs recovery.

(b) S.R.S.

(b) S.R. Siluvu & Naidu teacher Nemelli caste school Sriperumbudur taluk.)

His pay was fixed at Rs. 24/- on 9-7-42 with the next increment on 9-7-44 but this was postponed for 1 year - vide Rec. No. 24-Pd. 44 dated 6-4-44. Hence his next increment is due only from 9-7-45. But he was allowed Rs. 26 from 9-7-44 which is not in order. The excess paid from 1-1-45 to 9-7-45 at Rs. 2/- per month needs recovery.

(c) Sri. C. V. Sunderamoorthy, teacher Board Boys School Nelli-marthikandigai.

His pay after increment was fixed at Rs. 28/- in the scale 20-12-24-28-30 from 1-9-44. He was on leave on loss of pay from 5-1-1937 to 28-2-37. Accordingly his increment will have to be postponed by one month and 24 days i.e., from 1-9-44 to 25-10-44.

Further his increment was ordered to be stopped for two years

in F.D. 73-14.05 dated 25-8-44 thus postponing his next increment to 25th October 1944. The fixation of his pay at Rs. 28/- from 1-9-44 to 25-10-44 was not in order. His pay should be reduced accordingly ~~and the excess paid at Rs. 2/- from 1-1-45 is covered.~~

7. PUNISHMENT - NOT GIVEN EFFECT TO.

The pay of Sri S. Kuppusami Iyengar assistant Kuthambakam Board School was revised allowing old increment and fixed at Rs. 30/- the maximum in scale of R. 20-12-24-28-30. His increment was stopped for one year. As he was given the maximum from August 1943 no effect to this order could be given.

8. LEAVE - IRREGULAR - GRANT.

Srimathi Kuppamall assistant Adyar schools was granted maternity leave for two months from 6th July 1944 to 5-9-44 and in continuation earned leave for 15 days from 6-9-44 to 19-9-44 without Medical Certificate as no leave can be granted in continuation of maternity leave unless it is supported by Medical Certificate under subsidiary rule 2 under F.R. 101(a). The leave granted for the later period without Medical Certificate is irregular.

9. LA. CHARGE - SANCTION WAITING.

A sum of Rs. 29/- was incurred in Voucher 897-C-44 as charges in defending the ^{Suit} ~~suit~~ - O.S. 191/44 Tiruvallur D.M.C. filed by P. S. Nambal Mudaliar to vacate his building occupied by Board Girls School, Ponnari. Sanction of Government for capital expenditure to Elementary Education Fund may be pointed out as it is not one of the items debit to Elementary Education Fund vide G. O. No. 1149 Dd 24-6-40.

10. ADDITIONAL ALLOWANCE - IRREGULARITIES.

Sri R.C. Aswicker Secretary District Board's Office was given an additional allowance at 1/5 of his substantive pay from 13-11-43 to 14-11-44 amounting to Rs. 51-14-0 as detailed below for full additional charges of the post of D.B.E.O. in R. 20-12-24-28-30 dated 11-10-44.

Vr. 1296/10-44 from 18-7-44 to 30-9-44.
 at Rs. 13/- 1/5 of 65. 31-14-0
 Vr. 1336/11-44 -do- October 1944. 13-0-0
 1898/12-44 from 14-11-44
 at Rs. 15 & 1/5 of Rs. 75. 7-0-0
 51-14-0

No additional allowance should be paid to the secretary for holding additional post of D.B.E.O. and the amount paid needs recovery.

11. FINES - COMPULSORY EDUCATION SCHEME - WRITE OFF.

Fines amounting to Rs. 71-4-0 for the quarters ending 30-6-44, 30-9-44 and 31-12-44 imposed on defaulting parents under Compulsory Education Scheme for their default was written off in D.B. Res. No. 22 dated 28th July 1944. The write off of fines levied under compulsory Education Scheme required the sanction of Government which should be obtained.

12. CERTIFICATION AGE, HEALTH AND VACCINATION - NOT OBTAINED.

Age, Health and Vaccination certificates were not obtained from teachers ^{appointed} ~~appointed~~ for the first time to a post in District Board Service as required in rule 10(11) of Establishment rules. A few examples are given in item 39 of the Annual Objection Statement for 1944-45.

13. AUDIT FEES NOT PAID: The audit fees at 3.75% of the total receipt of Rs. 141-0-6 under Endowment amounting to Rs. 0-8-6 was not paid to the credit of Provincial Funds.

14. ADVANCES PAYABLE. A sum of Rs. 42 being the evacuation advance made in 1941-42 is pending adjustment on 31-3-45, out of this a sum of Rs. 24 was adjusted till the close of audit in 45-46, leaving balance of Rs. 18/- Early action should be taken to adjust this long out standing ^{advance} ~~drawn~~.

15. ENDOWMENT. ^{Kabilgatal} A sum of Rs. 336-12-0 being the rent and produce of lands was pending collection on 31-3-45. Out of which Rs. 334-8-0 was collected in 1945-46. ^{Early} action should be taken to realize the balance ~~thirteen~~ amount.

18(b) REGISTER TO WATCH THE LEAVE SALARY, PENSIONARY CONTRIBUTION AND PROVIDENT FUND CONTRIBUTIONS-

It is noticed from the register that 31 teachers were on Foreign service but the column viz., Date of taking over charge in the Foreign service or deputation post, is kept blank in 16 out of the 31 cases. Column 7 furnishing the important particulars i.e., Amount of contribution due on account of leave, pension and provident Fund and column 8 viz., subsequent orders regarding the charge in pay of other servants - are ~~kept~~ kept blank. No useful purpose is served without these important particulars and it is not possible to determine the amounts due and watch their recovery. Early action may be taken to ~~xxx~~ bring the register up to date.

Such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

16. SERVICE REGISTERS. The annual verification of services of the year ending 31st December 1944 has not been done and the fact recorded in many service registers (few examples are given in item 1 of annual objections statement). The quinquennial attestations of the employees have not been taken in the service register.

b. The fact of completing the probation satisfactorily has also not been noted in the Service Register. But the teachers were allowed increment contrary to Rule 8(6) of Est. Rules.

17. TOOLS AND PLANT REGISTERS. The consolidated tools and plant registers maintained in the District Board Office were not properly maintained. The closing balances as on 31-3-44 were not brought forward correctly in the register of 1944-45. The opening balance has been taken from the extracts received from the Head teachers without checking whether it agrees with the closing balance of the previous year or not with the result that many mistakes (a few examples are given in item XXXXX of 33 annual objections statement) shown as C.2. were not brought forward and accounted for. No check seems to have been exercised in the Office on the extracts received. A detailed check should now be made and the discrepancy between the closing balance and the opening balance accounted for. (b) Extracts from tools and plants Registers in respect of Schools were not received.

18. ESTABLISHMENT AUDIT REGISTER. ESTABLISHMENT AUDIT REGISTER.

a) The Establishment Audit register was not maintained properly in spite of detailed instructions issued in L.F.435 dated 29-4-43 Orders sanctioning the establishment, services showing the position as on 1st April, and subsequent alterations have not been noted and attested. The reasons for excess charges and allowances, leave, transit etc., were not noted in the lower part of page. Amounts withheld for actual payment were not shown in the. No record made regarding increment, punishment and leave. No useful purpose will be served if the register maintained correctly with full particulars.

(b) Please see para 18 (b) on page 9 and forward here.

19. REGISTER FOR X MAINTAINED.

The register of service registers and Establishment list of teachers were not maintained.

20. The general result of the audit may be considered FAIRLY

SATISFACTORY.

21. The gross receipts and charges for the year were Rs. 1,00,202-2-6 and Rs. 70,669-7-10 respectively.

22. NINETEEN items of objection involving a sum of Rs. 460-6-0 pending settlement at the close of the audit as shown below and detailed in the Annual Objection Statement.

Year.	Number of items.	Rs.	As.	Ps.
1942-43.	13	135	2	0
1943-44.	27	42	1	0
1944-45.	54	382	8	0
	94	460	6	0

K. R. S. SIVASAN
Assistant Examiner of Local Fund Accounts.
Western Circle, S. A. I. E. S.

FORWARDED

to President, District Board CHITLAGUP in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of Local Fund Accounts CHITLAGUP with your reply in triplicate duly approved by the District Board for submission to Government.

(True Copy)

M. S. Sivasan
SUPERINTENDENT.

Office of the Examiner of Local Fund Accounts, Kilbuck P. O., MADRAS.

88
5346

SE/4-3.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE CHENNAI DISTRICT BOARD FOR THE YEAR 1944-45

Head.	Actuals 1944-45	Total	Budget Estimate for 1944-45 after reapropriation.
OPENING BALANCE.	23817 2 11		14150
RECEIPTS--GRAND TOTAL			
1. Donation Tax.	187392 0 0		193300
2. Fines and penalties under the Elementary Education Act.			200
3. Income from investment etc.			
4. School fees.			
5. Contributions.	7 0 0		10
6. Other receipts.	952 5 0		200
7. Government grant:			
a) Under section 37 of the Elementary Education Act.	61652 0 0		68340
b) Under the proviso to section 37 of the Elementary Education Act.	243608 0 0		243610
c) Government grant for deamersal schools.	158906 0 0		158906
d) Contribution from the Government account.	47408 0 0		47410
8. Advances recovered.	135 11 0		
9. Investments realized.	300 0 0		1000
10. Amount transferred to Capital	141 0 6		210
11. Add amount not paid in the following:			
a) Government grant.			
b) Fines and contributions.			
c) Loans.			
d) Contribution from General Account			
e) Investments realized	300 0 0		1000
f) Add amount transferred from Capital			
GRAND TOTAL	699902 26	711186	
CHARGES--GRAND TOTAL			
1. Government grant.			
2. Fines and contributions.			
3. Loans.			
4. Contribution from General Account			
5. Investments realized	300 0 0		1000
6. Add amount transferred from Capital			
GRAND TOTAL	700202 26	712186	
GRAND TOTAL INCLUDING OPENING BALANCE.	724019 55	726336	

1 2 3 4

Rs. L.P. Rs. A.P. Rs. L.P.

EXPENDITURE - ORDINARY.

1. Staff --			
Salaries and allowances	1728 2 0		
D.W.F.C. <i>De minor allowance</i>	93 10 0		
Contribution from pension and leave allowance.	495 7 0	}	2960
Travelling allowance.	268 4 0		
Masters.	425 437 0 0	}	617300
Dearness allowance.	191 855 7 0		
Chakka and servants.	5688 0 0		5990
Capitation allowance.			
Contribution to L.P.	19107 4 0		20530
Travelling allowance.	1091 5 0		1100
Gratuity.	326 8 0		330
Stipends of teachers for training.			
2. Contingencies and equipment.			
Contingencies.			
Housereent.	31426 13 0		31960
Other items.	20041 4 2		20050
Equipment..			
Furniture and apparatus.	1604 14 0		1610
Library books and maps.	231 12 0		240
Other items.			
3. Prizes and scholarships			
4. Repairs to buildings.	6807 36		6810
5. Interest on and repayment of debt.			
<i>Advance recoverable</i>	1934 0		200
6. Investment made	362		300
Amount relating to Endowments.			
Total	706399 7 10	706399 7 10	709380

EXPENDITURE - CAPITAL

1. Land and buildings.			
2. Equipment.	300 - -		1000
1) Furniture, and apparatus.			
2) Library books and maps.			
3) Other items.			
3. Investments made.			
Total	300 - -		1000
Grand total - Expenditure (Ordinary and capital)	706699 7 10		710380
Grand total including closing balance.	724019 55		726326

Station: SAIPAPET
date: 24/1/46

C. S. S. S.
District Inspector of L.P. account

AUDIT REPORT 1944-45.

Replies.

- Paras 1 to 4 No remarks.
- Para 5 Of the 13 items pending 11 items involving a sum of Rs.128-3-0 have since been cleared. Action has been taken to settle the 2 items pending.
- Para 6. (a) Recovery ordered and the date of credit will be shown in the next local audit(Ikkatuthengal)
(b) A sum of Rs.12-9-0 has since been recovered in Vr.No.242 of May '46. (Nemali caste school Sriperumbudur taluk)
(c) Recovery ordered and the date of credit will be shown in the next local audit.
- Para 7. (Recovery ordered and the date of credit will be shown in the next local audit(Kuthambakkam school)
- Para 8. The extension of leave granted to the mistress in continuation of maternity leave is supported by M.C and so the leave granted is in order. The certificate received in this office on 21-7-44 and 18-9-44 since reduced before the auditor. *at one time of audit.*
- Para 9. Government have been addressed in the matter and the sanction will be communicated on receipt.
- Para 10. The additional allowance was paid with ref: to Rule 49-Instructions 1(4) of the Fundamental Rules.
- Para 11. The fines imposed on the defaulting parents were written off by the Dt. Board. as in previous year as the parents were too poor to pay the fines in these days of war and economic depression. So, no sanction of Government was considered, necessary and the objection may kindly be dropped.
- Para 12. The certificate of age, health and vaccination have since been obtained in respect of all acting teachers.
- Para 13. The audit fee of Re. 0-8-6 has been remitted to the credit of Provincial funds Ch. No.768 dated ~~20-5-46~~ 14-6-46
- Para 14. The advance paid has already been recovered and the credit will be shown at the time of local audit.
- Para 15. The Tahsildar, Saidapet has been addressed to remit the amount due to the credit of Endowment funds of the Bd. and the credit will be shown at the local audit.
- Para 16. All the service registers have been verified and they will be produced at the time of local audit.
(b) The fact of completing probation is being recorded now when granting the I increment to teachers.

Para 17.

The tools and plant registers are being verified and will be produced at the time of local audit.

Para 18.

Noted.

(b) As per Memorandum No. 3187-A.45.B. dated 21-2-46 the maintenance of such a register is not necessary.

Para 19.

Noted.

Para 20.

No remarks.

-do- 21.

-do-

-do- 22

-do-

M.M.12-6-

For President District Board.

AUDIT REPORT 1944-45.

Replies.

Paras 1 to 4

No remarks.

Para 5

Of the 13 items pending 11 items involving a sum of Rs. 128-3-0 have since been cleared. Action has been taken to settle the 2 items pending.

Para 6.

(a) Recovery ordered and the date of credit will be shown in the next local audit (Ikkatuthan-
gal)

(b) A sum of Rs. 12-9-0 has since been recovered in Vr. No. 242 of May '46. (Nemali caste school Sriperumbudur taluk)

(c) Recovery ordered and the date of credit will be shown in the next local audit.

Para 7.

(Recovery ordered and the date of credit will be shown in the next local audit (Kuthambakam school)

Para 8.

The extension of leave granted to the mistress in continuation of maternity leave is supported by M.C. and so the leave granted is in order. The certificate received in this office on 21-7-44 and 18-9-44 since reduced before the auditor.

Para 9.

Government have been addressed in the matter and the sanction will be communicated on receipt.

Para 10.

The additional allowance was paid with ref: to Rule 49-Instructions 1(4) of the Fundamental Rules.

Para 11.

The fines imposed on the defaulting parents were written off by the Dt. Board. as in previous year as the parents were too poor to pay the fines in these days of war and economic depression. So, no sanction of Government was considered, necessary and the objection may kindly be dropped.

Para 12.

The certificates of age, health and vaccination have since been obtained in respect of all acting teachers.

Para 13.

The audit fee of Re. 0-8-6 has been remitted to the credit of Provincial funds Ch. No. dated 26-5-46 (11-6-46).

Para 14.

The advance paid has already been recovered and the credit will be shown at the time of local audit.

Para 15.

The Tehsildar, Saidapet has been addressed to remit the amount due to the credit of Madras funds of the Bd. and the credit will be shown at the local audit.

Para 16.

All the service registers have been verified and they will be produced at the time of local audit.

(b) The fact of completing probation is being recorded now when granting the 1 increment to teachers.

Para 17.

The tools and plant registers being verified and will be produced at the time of loc 1 audit.

Para 18.

Noted.

(b) As per Memorandum No.3187-A.45.B. dated 21-2-46 the maintenance of such a register is not necessary.

Para 19.

Noted.

Para 20.

No remarks.

-do- 21.

-do-

-do- 22

-do-

W. i. 12/16

G.M.12-6- *Gm*

For President District Board.

NO. 13 OF 1946-47. *2/15*

EXTRACT FROM THE PROCEEDINGS OF THE CHINGLEPUT DISTRICT BOARD
PASSED AT A MEETING HELD ON 31-5-1946.

59. Audit report of the Elementary Education Fund accounts of the Chingleput District Board for the year 1944-45 received from the Examiner of L.F. Accounts Madras in his L.F. No. 9772- dated 6-3-46 and the replies of the President thereon.

RESOLUTION.

Replies approved.

(true extract)

Sd. T. Shunmugam
PRESIDENT.

H. i. 28.6.46

G.M.29-6- *6/28/46*

For President District Board.

NO. 13

OF 1946-47.

9-17 12

EXTRACT FROM THE PROCEEDINGS OF THE CHINGLEPUT DISTRICT BOARD
PASSED AT A MEETING HELD ON 1946.
31-5---

59. Audit report of the Elementary Education Fund accounts
of the Chingleput District Board for the year 1946-45 received
from the Examiner of L.F. Accounts Madras in his L.F. No. 9772-
dated 8-3-46 and the replies of the President thereon.

RESOLUTION.

Replies approved.

(true extract)

Sd. T. Shanmugam
PRESIDENT.

T. Shanmugam

G.M. 29-6-

[Signature]

For President District Board.

2-18

Read—the following:—

Short title

No. _____, dated _____ 19

Name

Post Box No. _____
Telegraphic Address

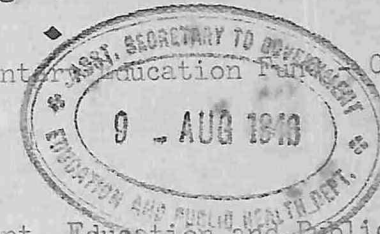
MEMORANDUM
OF THE
PROCEEDINGS

G.F. 33.

L.F. No. 3471

Office of the Examiner of Local Fund Accounts,
Kilpauk, Madras-10.
Dated: 6-8-46

Subject: Audit Report - 1944-45 - Elementary Education Fund, Chingleput District Board



44909

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

Para 10:- Under Section 73-B of the Act the Government have power to regulate the methods of recruitment, conditions of service, pay and allowances and discipline and conduct of the Educational Officer required to be appointed to each district board under Section 69-A of the Act. Instructions have been issued in the matter of selection and appointment of such officers to District Boards other than Nilgiris in G.O. No. 2998 L & M dated 26-6-1934 under which appointments should be made ^{from the} rank of Deputy Inspector of Schools in Government Service. The appointment of other persons as District Board Educational Officers would therefore appear to require the sanction of Government. Accordingly, the appointment of the Secretary to hold full charge of the post of the District Board Educational Officer and the payment to him of additional pay under F.R. 49 would require the sanction of Government. In this connection it is pointed out that in G.O. No. 2401 Education and Public Health, dated 15-10-37 and 2158 E & P.H., dated 10-9-38, it was held that no additional allowance should be paid to the Secretary for discharging the current duties of the District Board Educational Officer, and it is for consideration whether additional pay should be paid to the Secretary for being in full additional charge of the post of the District Board Educational Officer as in the present case.

This may be
approved - please
see precedent
in G.O. No. 1620 Edn (d)
20.8.46.

Examiner of Local Fund Accounts.

To The Secretary to Government,
E & P.H. Department.

the period for which interest accrued and the number of voucher on which interest was paid. As soon as interest is paid the date of payment and the number of voucher concerned are entered in this register. The auditor should examine this register to see that there are no double payments of interest.

Pension audit.

A consolidated statement called the acquittance roll of pensioners is received every month. This is supported by receipts given by pensioners, which furnish details as to the date of sanction of pension, rate of pension, non-employment certificate and life certificate when the pensioner does not appear in person, etc.

The roll should be audited with reference to the rules contained in the Civil Service Regulations and the principles in the Civil Account Code and recorded in the audit register.

Accounts.

All payments of money into the Corporation either by Corporation subordinates or by the parties direct should be traced into the shroff's journals. From the shroff's journals, the collections should be traced into the Abstract of collections. The total collection for the day should be traced into the cash books. The amounts credited in the cash book by transfer adjustments should be checked with reference to the deductions from vouchers.

The paid vouchers should be checked with the entries in the cash book and there should be no debit in the cash book not supported by a proper voucher. The totals of the cash books should then be examined. The entries of payments in the cash book should then be traced into the ledgers and the totals of the ledgers should be examined. The total of the receipts and payments should be agreed with those shown in the cash books. The reconciliation of the balances in the cash books and the Bank pass books should also be examined.

Note.—Adjustment vouchers should be examined with the same care as cash payment vouchers to see that the adjustments are correctly made with the acceptance of the department debited.

Precedent—Please
see for no. 1620 Edu (d)
20.8.46.

11 3 + 11 cf

(I am not able
to locate the
paper)

11 3 + 11 cf

The President, St Board, is requested to quote the number and date of his letter ^{referred} to in the reply.

3 Para 10 of the report

The Govt approve the action of the P. D. B in having permitted the Secy to the St Board to hold full charge of the post of

Order (Edu) 1821 Edu D 20. 9. Feb
Ms Recorded

2 Para 9 of the report

From the Examiner of A.F.A. A.F. No:
3471, 8.6.8.46.

Audit Report. 1944-5. E.E. Fund. St Board,
birmingham. - Recorded.

Edm and P.H. Dept
C1.

76
20/9

At Board Edl Officer from 18.7.44 to 14.11.44
and granted him charge allowance for that
period. The previous sanction of Govt
should be obtained in such cases in
future.

19/9/46

To Mr P.D.B. Bhargava
H.D.P. (with copy
of the report)
H. Examiner of
LFA.

57
12/11
14/11
Issue Board
Please send a copy
of G.O. No. 1821 Ddr & 20.9.46
to the S.D. I with the
enclosing the Audit Report
kept below.

13/11

~~Dept only to D.P.~~
G.O. 1821
with audit
report sent
only to D.P.
(except
B.L.P.S.P.S.
Chennai)

61

14/11/41

James Brown

James Brown & Co

10. No. 1851 Bldg 2, 2nd

to the 2nd floor

confront the British Museum

left in car.

18/11

~~100-1000~~

100-1000
100-1000
100-1000
100-1000

100-1000
100-1000
100-1000