

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT
(Education)

G.O. No. 506, 7th March 1946

Schools—Elementary—Supply of midday meals to poor children—Maintenance of accounts and registers—
Orders passed.

G.O. No.

506

pp-23-26cc

Further papers.

(1) G.O. 1676 E. dt. 18.8.46.

(2)

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT
(Education)

G.O. No. 506, 7th March 1946

Schools—Elementary—Supply of midday meals to poor children—Maintenance of accounts and registers—
Orders passed.

READ—the following papers :—

From the President, District Board, Bellary, dated 1st November 1945, C.R. No. 7250/45.

From the President, District Board, Chittoor, dated 9th December 1945.

From the Director of Public Instruction, dated 20th December 1945 and 6th January 1946, Endt. Rc. No. 4475-B/45.

Order—No. 506, Education, dated 7th March 1946.

The supply of midday meals to school children is arranged for by district boards with the help of a local committee constituted for each feeding centre in accordance with the instructions in Government Memorandum No. 32053-A-5, dated 1st September 1945. The question has been raised whether the committees should be paid any advance for the purpose and whether they should be asked to maintain and render accounts to District Boards of all financial transactions connected with the feeding scheme. The Government have no objection to a permanent advance being made to the chairman of each committee to cover the expenses on the supply of meals for about a month. They consider that regular accounts should be maintained for each feeding centre. The chairman of the committee should send fortnightly reports to the President, District Board concerned in the form shown in the annexure and get the advances recouped as and when necessary. With a view to securing uniformity in the

keeping of accounts the following registers should be maintained at each feeding centre as per instruction in the annexure :—

- (1) Attendance register of pupils.
- (2) Stock and issue register of provisions, etc.
- (3) Cash book.
- (4) Visitors' book.
- (5) An inventory register of utensils, etc., purchased.
- (6) A register to record the monthly expenditure incurred on the supply of meals to pupils.

The accounts should be audited by the Local Fund Audit Department, along with the transactions of the Elementary Education Fund.

2. Presidents of District Boards should make arrangements for purchasing utensils and other similar articles required for the supply of midday meals; no advance should be made to the Chairmen of the Feeding

No. 506, EDUCATION, 7TH MARCH 1946

Committees for the purpose. A consolidated stock register of the utensils purchased for all the centres should be maintained in the offices of the District Boards and made available for audit.

3. Presidents of District Boards may arrange to get the registers referred to in paragraphs 1 and 2 above printed locally and debit the expenditure to the Elementary Education Fund

(By order of His Excellency the Governor)

M. V. SUBRAMANIAN,
Secretary to Government.

To all Presidents of District Boards.
„ the Director of Public Instruction.

To the Examiner of Local Fund Accounts.

ANNEXURE.

I. Fortnightly report by chairman of local committee.—The report should contain the following particulars:—

- (i) Number of pupils fed each day (in the fortnight).
- (ii) A statement showing the receipts and charges with details.
- (iii) Vouchers in support of the charges incurred.
- (iv) Total amount required for replenishing the permanent advance.

II. Attendance register of pupils.—This register should contain the names of pupils (with the names of schools) selected for feeding in the centre. Attendance should be marked by the Secretary or the person in charge of feeding appointed by the committee. On no account should the columns in the attendance register be left blank. If a pupil is absent, the letter 'a' should be entered.

III. Stock and issue register of provisions, such as rice, dhall, firewood, etc.—This should be kept in the following form:—

- (i) Date.
- (ii) Voucher number.
- (iii) Quantity purchased.
- (iv) Cost.
- (v) Quantity consumed.
- (vi) Balance after each purchase or issue.
- (vii) Remarks.

N.B.—A page should be allowed for each article. Since vegetables will be purchased almost daily or once in two days, they need not be entered in the stock register. They should find a place in the cash book.

IV. Cash book.—All cash transactions relating to each day should be entered in the register. It should be in the following form:—

- (i) Date.
- (ii) Particulars of receipts or expenditure.
- (iii) Voucher number.
- (iv) Receipts—Rs. A. P.
- (v) Expenditure—Rs. A. P.
- (vi) Remarks.

At the close of each day the total receipts, charges and the balance should be struck. The quantity of rice, oil, etc., purchased shown in the cash book on the day of purchase should be entered in the stock and issue register on the same day.

NOTE.—The registers items II, III and IV should be attested by the secretary at the end of each day. The chairman of the committee should scrutinize and check them once or twice a week at least and put his initials in token of having checked them.

V. Visitors' book.—In this register the Government officers and the other non-officials may enter their remarks on the arrangements made for feeding.

VI. An inventory register of utensils, etc., purchased.—This register should show the following details:—

- (i) Date of purchase.
- (ii) Description of the utensil.
- (iii) Size, weight, etc.
- (iv) Cost of the article.
- (v) Number of articles purchased.
- (vi) Remarks.

VII. A register to record the expenditure incurred on the supply of meals.—The register should contain particulars of expenditure incurred in a month under the several heads such as foodstuffs, cooking charges, fuel charges, contingencies, etc., and of the number of pupils fed during the month.

Local Administration Department.

OV 1945

From:—

Dr. R. Nagan Gowda, M.Sc., Ph.D.,
President, District Board,
Bellary.

To

The Secretary to the Govt., of Madras,
Education & Public Health Department,
Fort Saint George,
Madras.

C.R.No. 7250/45.C.E., dated 1st November, 1945.

Sir,

Subject:— Elementary Education-Compulsory-Introduction
Supply of midday meal to poor pupils-Advance to
midday meal Committees-Rendering of accounts-
prescription of forms-Instructions-Requested.
Reference:— Government Memorandum No. 32083-A.5 Edn.,
dated 1st September, 1945.

According to the orders contained in Government Memorandum referred to above I have to state that midday meal Committees have been formed with the best available personnel in all the Six centres to undertake the supply of midday meal to the pupils at 0-1-9 per pupil per day as sanctioned by Government.

Four

The Committees in the compulsory centres noted below have started the supply of midday meal from the dates noted against each centre. The remaining two centres Yemmiganur & Kosigi could not start the work for

non supply of rice.

Name of Compulsory Centre.	Date of starting supply.
Kampli.	1-10-1945.
Kudligi.	1-10-1945.
Hadagalli.	18-10-1945.
Alur.	22-10-1945.
Yemmiganur.	Not started for want of
Kosigi.	Not started for want of

Kampli.	...	1-10-1945.
Kudligi.	...	1-10-1945.
Hadagalli.	...	18-10-1945.
Alur.	...	22-10-1945.
Yemmiganur.	...	Not started for want of
Kosigi.	...	Not started for want of

Requisite funds have been advanced to the Presidents of these Committees for the purpose. There are no instructions as to how these midday meal committees should render accounts for the amounts advanced to them and no form of account in which they should render the accounts has been prescribed. In the absence of clear instructions in the matter and prescription of forms I am unable to request these Committees to render clear accounts except to draw 0-1-9 per pupil per day.

I presume that it is sufficient if the Committees furnish the No. of poor pupils fed in conformity with the daily attendance of pupils in each school in the centre and the amount charged at 0-1-9 per pupil per day as sanctioned by Government. I may kindly be enlightened if the Committees should render clear daily accounts in connection with the purchase of food grains and other incidental charges incurred by them on this behalf.

I therefore request the Government to prescribe certain forms for rendering midday meal accounts by the Committees and to issue clear instructions to enable the Presidents of District Boards to maintain clear accounts in the matter.

Nagan Gowda
President, District Board,
Bellary.

P.S.R.1/11-



50788 A1
12.11.45

35.000 days

R.D.

Refers to the Director
of Public Instruction for remarks
J. B. M. Reddy
Secy. Secy. for
5/11/45 9/11/45

the Director of Public Instruction



OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.C. NO. 4475-B/45, dated 20-12-45.

SUB:- Elementary Education - Compulsory - Introduction -
Supply of midday meals to poor children -
Maintenance of registers.

59373

Ref:- Government Endorsement No. 50788-A.1. Edn., dated
12-11-45.

Resubmitted.

2. The President, District Board, Bellary
in his letter C.R. No. 7250/45-C.E. dated 1-11-45 (submitted
herewith) presumes that it is sufficient if the Committees
furnish the number of poor children fed in conformity with
the daily attendance of pupils in each school in the centre
and the amount charged at Rs. 1/9 per pupil per day as sanctioned
by Government. They cannot be considered sufficient and
it is quite necessary that each Committee should maintain
regular accounts for the receipts and charges incurred in
connection with the provision of midday meals. It must
be made clear to the President that each meal is to cost
only Rs. 1/6. The maintenance of the following registers is
suggested in this connection:--

(1) An inventory register of utensils, etc. purchased. This
register should show the following details:--

- i. Date of purchase.
- ii. Description of the utensil
- iii. Size, weight, etc.
- iv. Cost of the article.
- v. Number of articles purchased.
- vi. Initial of the Secretary of the feeding
Committee.
- vii. Remarks.

N.B. This register should be periodically checked by the
Chairman of the feeding committee.

(2) Attendance register of pupils:- This register should
contain the names of pupils (with the names of schools)
selected for feeding in the centre. Attendance should be
marked by the Secretary or the person in charge of feeding
appointed by the Committee. On no account the columns in
the Attendance Register should be left blank. If a pupil
is absent, the word "a" should be entered.

(3) Stock and Issue register of provisions, such as rice,
dhal, firewood, etc. This may be kept in the following
forms:-

- i. Date.
- ii. Voucher No.
- iii. Quantity purchased.
- iv. Cost.
- v. Quantity consumed.
- vi. Balance after each purchase or issue.
- vii. Remarks.

N.B. A page should be allowed for cash article. Since
vegetables will be purchased almost daily or once
in two days they need not be entered in the stock
register. They should find a place in the Daily
cash book suggested below.

(4) Daily Cash Book:- With a view to know the receipts and
charges of each day it is necessary to maintain a daily cash
book by the Committee. All cash transactions relating to

relating to each day should be entered in the register. It may be in the following form:--

- i. Date.
- ii. Particulars of receipts or expenditure.
- iii. Voucher No.
- iv. Receipts - Rs. As. Ps.
- v. Expenditure --do--
- vi. Remarks.

At the close of each day the total receipts, charges and the balance should be struck. The quantity of rice, oil, etc., purchased shown in the cash book on the day of purchase should be entered in the stock and issue register on the same day.

Registers 2, 3 and 4 mentioned above should be attested by the Secretary at the end of each day. The Chairman of the Committee should scrutinize and check them once or twice a week at least and put his initials in token of having checked these registers. Once a fortnight the President of the Committee should send a report to the President, District Board regarding the feeding with the following details:--

- i. No. of pupils fed each day (in the fortnight)
- ii. A statement showing the receipts and charges with details.
- iii. Vouchers in support of the charges incurred.
- iv. Total amount required for replenishing the permanent advance.

After checking the accounts rendered by the Committee, the President may remit sufficient money to the Presidents of the Committees for recouping the permanent advance.

(5) Visitors' Book:- In this register the Government Officers and the other non-officials may enter their remarks on the arrangements made for feeding.

(3). The registers suggested above are the minimum necessary. But if the Presidents consider that certain other registers are required and that more detailed accounts are required from the Committees, they may issue supplemental instructions in the matter.

G. S. S.

To
for Director of Public Instruction,
The Secretary to Government,
Education and Public Health Department.

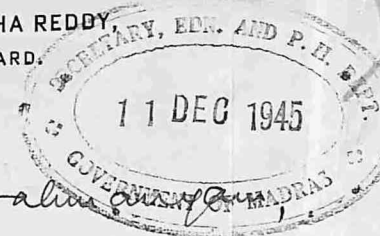
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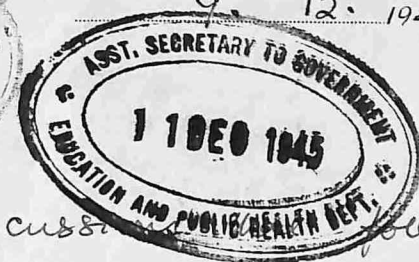
RAB BAHADUR V. RAGHUNATHA REDDY,
PRESIDENT, DISTRICT BOARD.

56619



CHITTOOR, (6)

9. 12. 1945.



Dear Mr. Subrahmanya,

From the discussion followed the formation of Food Committees in each one of the compulsory education centres of this district, it looks to me that any progress in the arrangements for the supply of mid-day meals will not be made unless advances to the extent of meeting the first month's expenditure (initial as well as recurring) are made to the Chairmen of the respective Committees. These advances have got invariably to be made to the respective Chairmen without any security as the Committees are to function voluntarily without any remuneration. It is informed by the authorities, on a reference made by one of the Presidents of the Dist. Boards, that the Committee is expected to maintain correct accounts and to vouchers for the same for production during audit. While so, may I request you to let me know whether the Presidents of the Dist. Board in whom the ultimate responsibility rests can demand any security?

At present, along with their letters of consent, an undertaking, in writing, to the effect that "the Committee will be prepared to arrange mid-day meal at 0-1-9 per head without infringing the instructions contained in the G.O., and produce correct accounts & vouchers whenever called for", is being taken. I shall be grateful if you kindly let me know whether the procedure that I now adopt is correct and can be followed and if not, the suggestions of the Government to enlighten me further may kindly be communicated.

Thanking you in anticipation,

Yours sincerely,

Reginald M. A. L.
10.12.45

To Mr. Subrahmanyam Esq., I.C.S.,
Secretary, Education & Public Health Dept.
Fort St. George, Madras

⑦ 28.12.45
The D.P.I. may be requested
to offer his remarks on the letter of the O.D.B.
written on pages 1-2 ⁷⁻⁸ and. One O.D.B. Bellary, has
^{raised} also similar issues in his letter of 7.2.45, of 1.11.45
which has been referred to the District for remarks
with his Dept. Order of 50788 A-1 of 12.11.45
~~The D.P.I. may consult the Examining Officer~~
~~before sending his reply.~~
12.12.45 12.12.45 13/12/45 S. L. J. P. 9



50679 A-1
14.12.45
P. L. A.

U.O. reply No. 4475-B/45.

Office of the D.P.I., Madras,
6th January 1946.

The letter of the President, District Board,
Bellary, referred to in the U.O. note has been re-submitted
to Government with the Director's remarks thereon--vide:

this

-4- ⑤ 11

this office endorsement R.C.No.4475-B/45 dated 20-12-1945. It appears that there is no necessity to advance money to the food committees for the purchase of utensils, etc. The President, District Board may make arrangements for their purchase and supply through to the committees through his subordinate officers. Advance may be sanctioned to the feeding committees just to cover expenses for about a month. On receipt of bills and necessary vouchers from the feeding committees, the President District Board may check and make necessary payments to replenish the advance originally sanctioned. The President, District Board, may adopt this procedure. If so done, there may not be any necessity to demand security from the Chairman of the feeding committee who is expected to be a very responsible man of the feeding centre.

S. R. S. S. S.
 Director of Public Instruction,
 Madras.
 To the Secretary to Govt., E. & P.H. Department,
 Fort St. George, u.o.



1530

Government themselves have sanctioned varying rates of dearness allowance for their low paid servants, difficulties of their low paid servants, relief. (6) that realising the, difficulties of their low paid servants, relief. (5) that his present position, therefore demands immediate pecuniary relief. (4) that, owing to the inadequacy of his present salary to meet the abnormal increase in the cost of living, he is running into debt and will soon be on the verge of insolvency. (3) that, consequently, the memorialist finds it extremely hard to maintain himself and his family on his present salary of Rs. 23/- per month. (2) that, in Malabar, the rise in price has been the highest in the Presidency. (1) that, on account of the present war conditions, the market prices of rice, cloth, kerosine, gingilly oil, coconut oil and other necessities of life have abnormally increased. This is clear even from the index tables published by Government.

Respectfully sheweth: -

The humble memorial of *K. Sreenivasan Nair, Teacher, Boys School, Cherappu, District, Kananur, Malabar*

Thro' The Proper Channel,

To The Secretary to Government,
 Local Administration Department,
 MADRAS.

05087

At 12/24/45

for off.
A draft order 25-11-45
18/1/46

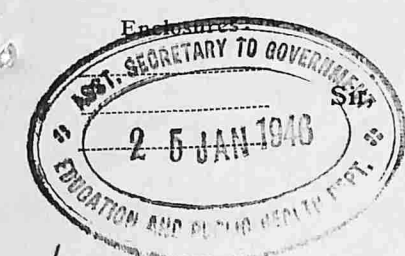
C.F. 32 (a).

Education Department

Received.....Registered.....

From (Name) Dr. S.R.U. Savor, M.A.,
D.Sc., I.E.S.,
Designation Director of Public
Instruction,
Station MADRAS.

To
The Secretary to Govt.,
Education and P.H. Department,
MADRAS.



No.R.C.4475 B/45 dated 23-1-1946

Sub:- Elementary Education- Compulsory-Introduction-
Supply of midday meals to poor children-
Maintenance of registers.

Ref:- Govt. endorsement No.50788 Al Edn & P.H. dated
12-11-'45.

I have the honour to invite your kind attention
to my endorsement R.C.No.4475 B/45 dated 20-12-'45 and
request you to be good enough to let me know when orders
of government may be expected in the matter.

2. The President, District Board, Kistna, requests
instructions as to the precise form of accounting and the
registers to be maintained by the Chairman of the feeding
committees. Kindly inform me whether I may instruct the
President to maintain the registers suggested in my endor-
sement R.C.No.4475 B/45 dated 20-12-'45.

EPK 24-1-
For Director of Public Instruction.

Local Administration Department.

From

Sri V. Nadimuthu Pillai,
President, District Board,
Tanjore.

To

29 JAN 1946

The Secretary to Government of
Madras,
Education and Public Health
Department,
Fort St. George, Madras.

Re. B8 No. 24874-45 Dated 24-1-46.

Sir,

Sub:- Subsidy - District Board - Tanjore - supply of midday
meals to per children attending Elementary schools - Advance
payment - Instruction solicited-.

I have formed local committees in certain centres in connection
with the midday meal scheme. The Chairman of the Committees are
either District Board members or other non-officials.

I solicit the favour of instructions from the Government on
the following points.

1. Names of registers to be maintained by the Chairman of the Food
committee and the form in which each register should be maintained
2. whether the money to be advanced to the Chairman of the Food
committee should be invested in the nearest co-operative or recognised
bank and drawn whenever required or whether the entire amount may be
kept in the custody of the Chairman.
3. The nature and kind of responsibility to be fixed on the chairman
of the Food committee to whom the amount is to be advanced.

President,
District Board, Tanjore.

12203

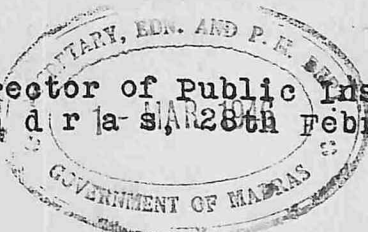
B2A

(11)

17

D.O.No.4475-B/45.

Director of Public Instruction,
Madras, 28th February 1946.



My dear Subramanian,

13-4
May I invite your kind attention to this office R.C.No.4475-B/45, dated 20-12-1945, re-submitting the reference from the President, District Board, Bellary, in regard to the registers to be maintained in elementary schools on account of the introduction of the feeding scheme. I sent you a further reminder on this on 23-1-46 but I have received no reply as yet. You are probably aware that a large number of feeding centres have already been opened and I am asked by the Presidents of District Boards and departmental officers regarding the registers and records to be maintained in connection with the feeding scheme. I shall be obliged if you will kindly send me an urgent reply on this matter, as otherwise the work at the feeding centres will be considerably handicapped.

Yours sincerely,

St. Savor.

14-4
M.V. Subramanian, Esq, I.C.S.
Secretary to Government,
Edn. & Pub. Health Department,
Fort St. George, MADRAS.

50788A
28-1-46 22/2/46

Director of Public Instruction,
Madras.
P.O. No. 175-B/45.
12/3/46

My dear Sir,
I have the honour to acknowledge the receipt of your letter of the 29th inst. regarding the registers of the Food Committees in the District Board, Bellary.
I am sorry to hear that the registers are not maintained in connection with the food registers and departmental officers regarding the registers and records to be maintained in connection with the food registers. I shall be obliged if you will kindly send me an urgent reply on this matter, as otherwise the work at the Food Committees will be considerably handicapped.
Yours sincerely,
A.S.G.S.

C.F. 32 (a).
Local Administration Department
From (Name) Sri V. Nadimuthu Pillai,
Designation President District Board
Tanjore.



Received (12) B2 19
Registered
To
The Secretary to Government of Madras
Education and Public Health Department
Fort Saint George, Madras.

No. B.S. 24874/45 dated March 10, 1946.

Sir,

Sub:- Provision of midday meals to poor children - attending Elementary Schools in compulsory areas - maintenance of registers by the Food Committees - responsibility of the Committee for the money advanced - instruction Solicited.

Ref:- This Office R.C. 24874/B-8-45 dated 29-1-46.

I have the honour to solicit the favour of instructions from the Government the points raised in my letter read above.

[Signature]
President.

A.S.G.S.

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(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 had 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.

(c) For rules regarding printing of notes, see the chapter on printing and proof correction in the Secretariat Office Manual.

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(e) 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.

(f) 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 special of urgent unnecessarily, he should send the Press slip to the Assistant Secretary 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 Assistant Secretary any instance of incomplete or careless diting.

(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 Ministers or Advisers 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.

TO PRESS, MADRAS, OOTY.

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Please send proof in duplicate. The papers have been carefully edited.

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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.

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J. K. Awaraku Clerk.

J. K. Awaraku Clerk.

..... Clerk.

9/10/46 Supt.

..... Supt.

..... Supt.

SPECIAL INSTRUCTIONS.

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Sent proof by 11th evening

*J. R. M. 2nd
Hsh. Secy. to Govt.*

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by a register to record the material of the material on the supply of meals

Education & P.H. (A) Dept. 161 168

SCHOOLS - Elementary - Supply of midday meals to poor children - Maintenance of accounts and registers - Orders passed.

From the P.D.B., Bellary, C.R.No.7250/45 d/1-11-1945.
From the P.D.B., Chittoor, dated 9-12-1945.
From the D.P.I., Endt. Rc.No.4475.B/45 d/20-12-45 and 6-1-1946.

ORDER/PRESS.No. 506 Edn., dated 7-3-46

The supply of midday meals to school children is arranged for by District Boards with the help of a local committee constituted for each feeding centre in accordance with the instructions in Government Memorandum No. 32083.A.5. dated 1-9-1945. The question has been raised whether the committees should be paid any advance for the purpose for the supply of midday meals and whether they should be asked to maintain and render accounts to District Boards, of all financial transactions connected with the feeding scheme. The Govt. have no objection to a permanent advance being made to the Chairman of each Committee to cover the expenses on the supply of meals for about a month. They consider that regular accounts should be maintained for each feeding centre. The Chairman of the Committee should send fortnightly reports to the P.D.B. concerned in the form shown in the annexure and get the advances recouped as and when necessary. With a view to securing uniformity in the keeping of accounts the following registers should be maintained as per instruction in the annexure.

- (1) Attendance register of pupils.
- (2) Stock & issue register of provisions etc.
- (3) ~~Stock~~ cash book.
- (4) Visitors' book.
- (5) *an inventory register of articles purchased*

The accounts should be audited by the Local Fund Audit Dept. along with the transactions of the E.E. Fund. 2. P.D.Bs. should make arrangements for purchasing utensils and other similar articles required for the supply of midday meals; no advance should be made to the Chairman of the Feeding Committees for the purpose. A register of the utensils purchased *for all the centres* should be maintained.

in the Offices of the Dt. Bds. and made available for audit.

3. P.D.Bs. may arrange to get the registers printed locally and debit the expenditure to the E.E. Fund.

Annexure:

I. Fortnightly report by Chairman of Local Committee:

one report should contain the following particulars:-

- (i) No. of pupils fed each day (in the fortnight)
- (ii) A statement showing the receipts and charges with details.
- (iii) Vouchers in support of the charges incurred.
- (iv) Total amount required for replenishing the permanent advance.

II. Attendance register of pupils: This register should ~~be~~ contain the names of pupils (with the names of schools) selected for feeding in the centre. Attendance should be marked by the Secretary or the person in charge of feeding appointed by the Committee. On no account the columns in the Attendance Register should be left blank. If a pupil is absent, the letter 'a' should be entered.

III. Stock and Issue register of provisions, such as rice, dhall, firewood: etc. This ~~may~~ be kept in the following form:-

- i. Date.
- ii. Voucher No.
- iii. Quantity purchased.
- iv. Cost.
- v. Quantity consumed.
- vi. Balance after each purchase or Issue
- vii. Remarks.

N.B. A page should be allowed for each article. Since vegetables will be purchased almost daily or once in two days, they need not be entered in the stock register. They should find a place in the ~~Daily~~ cash book suggested below.

IV. ~~Daily Cash Book:~~ With a view to know the receipts and charges of each day it is necessary to maintain a daily cash book by the Committee. All cash transactions relating to each day should be entered in the register. It ~~may~~ be in the following form:-

- i. Date.
- ii. Particulars of receipts or expenditure.
- iii. Voucher No.
- iv. Receipts - Rs. As. Ps.
- v. Expenditure - "
- vi. Remarks.

At the close of each day the total receipts, charges and the balance should be struck. The quantity of rice, oil, etc., purchased shown in the cash book on the day of purchase should be entered in the stock and issue register on the same day.

Note: The registers items II, III and IV should be attested by the Secretary at the end of each day. The Chairman of the Committee should scrutinise and check them once or twice a week at least and put his initials in token of having checked these registers.

V. Visitors' Book: In this register the Govt. Officers and the other non-officials may enter their remarks on the arrange-

To All P.D.Bs.
To the D.P.I.
To the Exr. of L.F.A/cs.

arrangements made for feeding.

VI. An inventory register of utensils, etc. purchased. This register should show the following details:-

- i. Date of purchase.
- ii. Description of the utensil.
- iii. Size, weight, etc.
- iv. Cost of the article.
- v. Number of articles purchased.
- vi. Initial of the Secretary of the feeding Committee.
- vii. Remarks.

N.B. This register should be periodically checked by the Chairman of the feeding Committee.

Note:

Note: No register of utensils need be maintained in the feeding centres. The Register may perhaps be kept in the Dt. Bd. Office. It is the P.D.B. who should arrange for the purchase and supply of utensils like any other articles required for schools. Finance may see.

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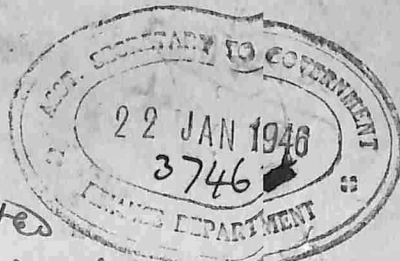
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The draft order on pp 1-3 above may be perused and the file returned to E.P.H. who may be requested to let the Examiner of F.A. see.
 C.A.A. 24.1.46

Finance (Expt)



a copy of the draft order and its Annexure for any remarks he may offer from an audit point of view

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E.P.H. 100

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The draft may be sent to the Examiner of Local Fund Accounts for remarks. He may be requested to hear the reference or very urgent.

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EXAMINER'S OFFICE.



The word "Daily" may be omitted from the term "Daily cash book" wherever it occurs as that word is unnecessary.

From:-
Dr. R. Nagan Gowda, M.Sc., Ph.D.,
President, District Board,
Bellary.

To:-
The Secretary to the Govt. of Madras,
Education & Public Health Department,
Fort Saint George, Madras.

Ref. C.R. No. 1904/46.C.E., dated 18th March, 1946.

Sir,

Sub:- School-Elementary-Supply of Midday meals
to poor children- Maintenance of accounts
and Registers.

Ref:- G.O. No. Ms. 506 Education dated 7-3-1946.

The supply of midday meals to poor children has been started in all the six centres in the area of this District Board, four centres from October 1945 and two centres from November 1945 in through the agencies of Committees formed locally in accordance with the instructions issued in Government Memorandum No. 32083-A.5 dated 1-9-1945. All the committees are rendering the accounts monthly with vouchers for the expenditure incurred by them for the expenditure incurred by them for the supply of midday meals during the month out of the advances placed at their disposal as noted below.

1. Daily attendance of pupils fed during the month.
2. Vouchers for the expenditure incurred by them under the five items (1) cost of food stuffs. (2) ~~Raw~~ Cooking charges. (3) Fuel charges. (4) Cost of utensils. (5) Other charges (to be specified)

2. The Committees are also maintaining registers for the daily receipt and expenditure every month and the stock account of grain purchased and issued during the month. I think it will go hard with the committees to maintain the accounts from the beginning in the forms and registers prescribed in the Government order referred to above, as the accounts are of 5 to 6 months old. As the Committees are already maintaining the accounts under instructions from this office with slight difference of what is prescribed in the said G.O. In view of the above difficulty and the circumstances explained, necessary instructions may kindly be issued to the Local Fund Audit Department not to insist on the maintenance of accounts as prescribed in the G.O. and to audit the accounts for the official year so far maintained by the Committees to avoid unnecessary complicated audit objections, in view of the fact that no accounts and registers were hitherto prescribed in the matter.

3. However I am instructing all the Presidents of the Midday meal Committees to open ~~new~~ fresh accounts from 1-4-1946 in the forms and registers prescribed in the Government Order referred to above.

4. The Committees at (Yemmiganur, Kampli and Hadagalli) have already purchased certain cooking utensils, the cost of which is to be borne by them out of the savings of 0-0-3 out of 0-1-9 per pupil per day and they are using the utensils for the midday meal purposes. I presume these utensils will be the property of the Committee in as much as they have purchased them out of the savings of 0-0-3 above referred to and they can dispose them ~~anyway~~ of as they like.

5. In view of the instructions issued in para 2 of the G.O. under reply I am instructing the Presidents of the Committees not to purchase any cooking utensils either of brass or copper and to indent on this office for their supply. If the supply of cooking utensils has to be undertaken by the District Board from the midday meal subsidy the expenditure will be heavy as all the committees may submit indents to this office for supply of utensils as ~~expensive~~ experience gained from the six months the Committees are struggling hard to provide cooking utensils either by hire or purchase, ~~system~~.

2. The Inventory register of utensils, etc. purchased may be maintained in the centres so that the Chairman of the Local Committee may have a record of the articles his committee is bound to account for and ^{also} enable the verification of the articles at the time of inspection by the Departmental Officer. A consolidated stock register for all the centres may also be maintained in the District Board Office.

3. In addition to the registers prescribed, it would be useful to have a register showing the total expenditure incurred in a month under the several heads, such as, food stuffs, wages, rents, contingencies etc. and the total number of pupils fed during the month, so as to work out the cost of a midday meal per day per pupil. Such a register would enable the authorities to judge, should the cost exceed the sanctioned amount, whether the expenditure under any head exceeds what it should reasonably be and is capable of reduction.

E. & P.H. Department U.O.



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Au. 6/3/46

6. I therefore request the Government to give me clear instructions in the matter at an early date as to whether the cost of utensils should be met from Government subsidy in addition to the payment of 0-1-9 per pupil per day or to be met out of the savings of 0-0-3 accruing to the Committee for each pupil. Owing to abnormal rise in the standard cost of living all the Committees are complaining that the cost of 0-1-9 paid per pupil per day is hardly sufficient to meet all the charges concerning the supply of midday meals which aspect may kindly be considered while passing orders in the matter.

M. S. Sub.

President, District Board,
Bellary.

19/3.

P.S.R.18/3-

Education & P.H.(B.2) Dept.

Memorandum No. 16/40 B2/46-1 Edn. dated 2/4/46

SCHOOL- Elementary - Supply of midday meals to poor children - Maintenance of accounts and registers.

From the P.D.B., Bellary No. Cr.1904/45.C.E. dated 18-3-46.

The P.D.B. Bellary is informed that in the circumstances explained by him in para 1 of his letter cited above, it will be sufficient if the accounts and registers connected with the supply of midday meals are maintained in accordance with G.O.No.506 Edn. dated 7-3-46 from 1-4-46. The President is informed that utensils purchased by the Committees at Yemmiganur, Kampli and Hadagalli for the supply of midday meals out of the savings in the Government subsidy should remain the property of the Dt. Bd.

The expenditure on the purchase of utensils should be met from out of the total subsidy granted.

for the supply of midday meals at the rate of Rs.0-1-9
per meal. No separate subsidy will be given to cover
the cost of utensils.

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on
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29/3/46
To the P.D.B. Bellary
Copy to D.P.I.
The Engrt. S. H.

Note: Para 6 of the President's letter: The D.P.I.
has raised the question of a separate subsidy for
utensils. It is being ^{considered} submitted separately. on draft

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on
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H. M. S.