

E J P H (1948) Department.

SERIES.

G.O. NO. 1370

Ech.

Dated

28/5/48

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1958

*1945-46, 1947-48 } copy for
1945-50 } A 57*

[Despatch Abstract.]

*Trans in and to local bodies - overdrawals of 1945-46 - Settlement
of disputes - Papers Reviewed.*

Back Papers.

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

Further Papers.

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

Copy of letter from the Examiner of Local Fund Accounts to the Secretary to Government, Education and Public Health Department, No.L.F.4744 dated 9-10-47.

SUB:- Grants-in-aid to local Bodies Audit of 1945-46.

82058

With reference to G.O.Mis.No.710 Finance dated the 8th. October 1927 I have the honour to forward herewith Part II,III & IV of the statement showing overdrawals of grants-in-aid by municipal councils and local boards during the year 1945-46 and other irregularities noticed in the utilisation of such grants.

B2
(with two sheets)

Drawn 5, 11, 13, 15, 16 and 21 only

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.

Equipment for high schools.

KURNOOL DISTRICT BOARD.

Rs. a. p. Rs. a. p. Rs. a. p. Rs. a. p.

6 Furniture for the high schools at Atmakur, Markapur and at Kolluputla. G.O. Ms. No. 731, Education dated 11th May 1945 (half grant).

971 0 0 971 0 0 481 14 0 489 2 0

Total expenditure
Deduct—
Amount transferred to deposits
Amount disallowed by checkmeasuring Officer

Rs. a. p.

2,583 12 0

1,570 0 0

50 0 0

1,620 0 0

963 12 0

971 0 0

481 14 0

489 2 0

Net expenditure
Grant drawn
Grant admissible
Excess to be refunded

Boarding home.

Adi-Andhra Free Boarding Home, Atmakur.

(a) Boarding home grant at three-fourths of the expenditure incurred subject to a maximum of Rs. 4,320.

G.O. No. 1369, dated 13th July 1943

4,320 0 0 4,320 0 0 2,946 6 0 1,373 10 0

Total expenditure after deducting Rs. 39-10-0
Grant admissible at three fourths of the above expenditure.
Grant drawn
Excess grant to be refunded

3,928 8 6

2,946 6 0

4,320 0 0

1,373 10 0

(b) Carpentry section—Half the expenditure subject to a maximum of Rs. 600.

Do.

600 0 0 600 0 0 388 8 0 211 8 0

Total gross expenditure
Deduct—
Sale proceeds of the manufactured articles

Industrial section.

821 12 0

44 11 0

Net expenditure

777 1 0

388 8 6

Grant admissible on the above

388 8 0

600 0 0

211 8 0

Grant drawn
Excess grant to be refunded

8 Midday meal expenditure

G.O. No. 1112, Education, dated 23rd July 1945 and G.O. Ms. No. 1731 Education, dated 29th October 1945.

32,820 0 0 32,820 0 0 10,660 0 0 22,160 0 0

The excess as pointed out in Government Memorandum No. 25449-B-2-46-3, dated 4th May 1946 would need to be refunded to Provincial funds.

9 Grant for furniture and equipment in Elementary schools.

G.O. Ms. No. 1362, Education, dated 5th September 1945.

9,862 0 0 9,862 0 0 9,266 12 0 595 4 0

Against the actual expenditure of Rs. 9,266-12-0 incurred during the year, a grant of Rs. 9,862 was drawn. The excess grant of Rs. 595-4-0 would need refund to Provincial funds.

MADURA DISTRICT BOARD.

10 Constructing a High school building at Uttamapalayam.

G.O. No. 559, Education, dated 12th March 1946.

607 0 0 607 0 0

(1) The stock account and measurement book showing the receipt of logs of wood costing Rs. 2,800 purchased from the Chief Controller of Supply Accounts were not produced. The treasury chalan for Rs. 2,800 or the acknowledgment of the Chief Controller of Supply Accounts was not also available.
(2) A sum of Rs. 300 was paid as charges for conveyance of logs of wood from Madura to work spot. Information was not furnished as to how the rate was arrived at.

NORTH ARCOT DISTRICT BOARD.

11 Constructing an Elementary school building at Thellar.
Constructing an Elementary school building at Madham.

G.O. No. 601, Education, dated 15th March 1946.

1,320 0 0 1,320 0 0 1,320 0 0

The change in the original design and the estimate for these works effected and approved by the district board in 1944 over those sanctioned by the Director of Public Instruction in consultation with the Consulting Architect, was not got approved by the Director of Public Instruction.

12 For the introduction of compulsory education and midday feeding.

G.O. No. 2096, Education, dated 11th December 1945, No. 125, Education, dated 18th January 1946, No. 583, Education, dated 15th March 1946 and No. 562, Education, dated 12th March 1946.

89,989 0 0 89,989 0 0 62,252 0 0 2,599 0 0

Government ordered a refund of Rs. 27,737 in Memorandum No. 27917-B-2-1, Education, dated 18th October 1946. A sum of Rs. 25,138 was refunded on 9th November 1946 and there is a balance of Rs. 2,599 still due to be refunded.

13 Compulsory education and midday feeding.

Government Memorandum No. 27917-B-2-1, Education, dated 18th October 1946.

42,795 0 0 42,795 0 0

The correctness of subsidy drawn could not be checked in audit in the absence of voucherwar details or details in the Bill register or Establishment audit register, etc.

NILGIRIS DISTRICT BOARD.

14 Levelling the playground of Hubbathalai High School.

G.O. No. 2, Education, dated 2nd January 1946, No. 401, Education, dated 26th February 1946 and No. 726, Education, dated 4th April 1946.

2,625 0 0 2,625 0 0 2,600 0 0 25 0 0

Half the amount of the sale proceeds of 875 cubic feet of blasted stone would need to be credited to Provincial funds.

132

**STATEMENT SHOWING OVERDRAWALS OF GRANTS-IN-AID BY MUNICIPAL COUNCIL AND LOCAL BOARDS DURING 1945-46
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)
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PART III—EDUCATION AND PUBLIC HEALTH DEPARTMENT (EDUCATION.)

COCANADA MUNICIPAL COUNCIL.

		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1 Maintenance of public library	G.O. No. 1517, Education, dated 25th September 1945.	400 0 0	400 0 0	296 12 0	103 4 0	An expenditure of Rs. 833-7-0 was incurred during the year towards purchase of equipment and library books. This includes a sum of Rs. 240 which was drawn in Vr. No. 25508-48 towards the cost of almirah. It was not paid to the contractor as the almirah supplied was not to the specification and the same was finally rejected on 15th June 1946. The excess grant of Rs. 103-4-0 as worked out below would need to be refunded to Provincial funds:—

Total expenditure	Rs. a. p.
Deduct cost of almyrah	833 7 0
	240 0 0
	593 7 0
Half-grant due	296 12 0
Excess Rs. 400—	296 12 0
	103 4 0

GUNTUR MUNICIPAL COUNCIL.

2 Grant for science equipment and furniture.	G.O. Ms. No. 42, Education and Public Health, dated 8th January 1946.	37,500 0 0	37,500 0 0			(1) List of articles approved by Government and stock entries for some of the articles to be produced. (2) The defects in the stock register to be rectified. (3) Tenders not invited for the supply of furniture.
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HOSPET MUNICIPAL COUNCIL.

3 Towards purchase of books to the library.	G.O. No. 1517, Education, dated 25th September 1945.	150 0 0	150 0 0	136 12 6	13 3 6	Payment was made on receipt of advance bill but the books were not received during the year. Hence the amount needs refund.
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PRODDATUR MUNICIPAL COUNCIL.

4 Equipment grant for purchase of furniture and maps for High School (half grant).	G.O. No. 731, Education, dated 11th May 1945.	1,075 0 0	1,055 14 0	775 6 0	280 8 0	(1) Half the cost of furniture the purchase of which was not approved by the Divisional Inspector of Schools, Anantapur (i.e.), Rs. 277-8-0 as shown below would need refund to Provincial funds:—
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Total cost of furniture purchased	Rs. a. p.
Cost of furniture not approved by the Divisional Inspector	2,004 8 0
Cost on which grant is permissible	559 8 0
Grant permissible (half)	1,445 0 0
Grant drawn	722 8 0
Excess grant to be refunded	1,000 0 0
(2) Cost of maps actually paid	277 8 0
Amount of commission foregone and disallowed	111 11 6
Cost of maps admitted	5 15 6
Grant permissible (half)	105 12 0
Grant drawn	52 14 0
Excess grant to be refunded	55 14 0
	3 0 0
Total excess (1) and (2)	280 8 0

VIZIANAGRAM MUNICIPAL COUNCIL.

5 Pre-vocational subsidy	G.O. No. 594, Education, dated 16th Apr 1945.	240 0 0	240 0 0	185 12 0	54 4 0	The full amount of subsidy drawn for employing two-pre-vocational instructresses was not utilized during the year. The unspent balance amounting to Rs. 54-4-0 is refundable to Government.
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26000 21113 11/18 1946

TANJORE DISTRICT BOARD.

15 Expenditure on midday meals	GO. No. 73, Education, dated 9th January 1946.	30,400 0 0	30,400 0 0	30,400 0 0	Grant drawn on expenditure not incurred.
16 Expenditure on compulsory Education scheme.	G.O. No. 554, Education, dated 12th March 1946.	3,606 0 0	3,606 0 0	3,606 0 0	Want of information as to the actual expenditure on the scheme required to be reported to Government.

TRICHINOPOLY DISTRICT BOARD.

17 Library grant	G.O. No. 1517, Education, dated 25th September 1945.	200 0 0	200 0 0	140 3 6	59 12 6	The library grant was subject to the condition that the management should make a contribution from its own funds equal to the grant sanctioned by Government. The cost of books purchased was Rs. 280-7-0 and a grant of Rs. 140-3-6 being the half of the expenditure incurred is only admissible. The grant of Rs. 59-12-6 drawn in excess would need refund to Provincial funds.
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RAYADRUG PANCHAYAT BOARD (BELLARY DISTRICT).

18 Library grant (full grant)	G.O. No. 1629, Education, dated 12th October 1945.	100 0 0	100 0 0	100 0 0	The books purchased for Rs. 111-9-0 were not entered in the stock register and shown.
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SIRUGUPPA PANCHAYAT BOARD (BELLARY DISTRICT).

19 In aid of library maintained by the panchayat for purchase of books, etc.	G.O. No. 1629, Education, dated 12th October 1945.	80 0 0	80 0 0	64 8 0	15 8 0	Approval of the District Educational Officer was wanting for the purchase of books costing Rs. 15-8-0.
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YEMMIGANUR PANCHAYAT BOARD (BELLARY DISTRICT).

20 Purchase of books for panchayat board Library.	G.O. No. 1629, Education, dated 12th October 1945.	100 0 0	100 0 0	90 12 0	9 4 0	Approval of the District Educational Officer for certain books the cost of which amounted to Rs. 9-4-0 was not obtained.
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Virgianaqram Municipal Council

5. Prevocational
Subsidy

Go. 594/Edu. dy
16.4.45

240-0-0 240-0-0 185-12 54-4

PLACE —

The full amount of subsidy drawn for employing two prevocational instructors was not utilized during the year. The unspent balance amounting to Rs. 54/4/- is refundable to Government.

STATEMENT SHOWING OVERDRAWALS OF GRANTS-IN-AID AND OTHER IRREGULARITIES IN THE UTILIZATION OF SUCH GRANTS BY THE CORPORATION OF MADRAS IN 1945-46.

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)
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PART IV.—EDUCATION AND PUBLIC HEALTH DEPARTMENT.

C. Elementary Education Fund.

21 Grant drawn on the total cost of nursery classes in Elementary Schools.	G.O. No. 453, Edu. and P.H., dated 5th March 1946 and G.O. No. 954, Edu. and P.H., dated 8th May 1946.	3,096 0 0	3,096 0 0	3,096 0 0	3,096 0 0	Half grant drawn on Rs. 6,192 being the total cost of the classes inclusive of the cost of supply of meals to children not susceptible of check in the absence of full particulars of expenditure.
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Edn 18.11. Sep 1947

Memo 821058. P22/47-1 Edn 4 3.11.47

14-15
2/11

pscf

Subj: Grants in aid to Local Bodies - Audit of 1945-46
Overhaul

Extracts of items 5, 15 & 16 from the Statement of
overhaul of grant in aid received from
objections raised by the Comptroller of Accounts on the
grants in aid to local bodies in 1945-46 are
forwarded. The Director of Public Instruction and
he is requested to state whether the amounts ^{put} shown
in col (6) of the extracts (Amounts to be refunded)
have been ^{or} recovered from the local bodies concerned
or have been accounted for.

Mod initial
B
2/11/47

one 181
(with col 1)

2/11/47

2/11/47

Items 15,
16 & 5-
scf

extra
checked

6-16

9 Edm 18.14 Sept 1947

Munro 820.58 B247-2 Edm 47 3.11.47

6

Encl: Grants-in-aid to Local Bodies - Audit of 1945-46
Guendhwa

p3 CF
p5 CF

An Extract of item ⁹ ~~11, 13~~ of the ^{Notations received} ~~audit~~ objections
from ^{Item 21} ~~by the~~ Exr of LF Accounts ^{regarding the undrawn} ~~on the~~ Grants in
aid by local bodies in 1945-46 ~~is~~ is forwarded
to the ~~Special Officer Dist Board Kurnool~~ and he
~~Special Officer Dist Board North Arcot~~
Commissioner Corp of Madras

Undertaken
by
J. H. W.

to
the Sp Officer Dist Bd
Kurnool (a)
North Arcot (b)

is requested to take immediate steps to ~~at~~ settle the
objections and submit a report to Govt in
due course

from
Madras (21)
of items 11
extracts 9, 13, 21
which, pp 25 & 26

2/11/47

C.F. 32 (c).

EDUCATION

Department

Received _____ Registered _____

From (Name) DR. S.R.U. SAVOOR, M.A.

To

Designation D.Sc., I.E.S.,
ST. SECRETARY DIRECTOR OF PUBLIC INSTRUCTION,

The SECRETARY TO GOVERNMENT,
EDUCATION & PUBLIC HEALTH DEPARTMENT

Station MADRAS.

26 NOV 1947

Enclosures:

L.DIS No. 2189-B1/47 dated 21st November 1947.

Sir,

SUB: GRANTS IN AID TO LOCAL BODIES -AUDIT OF 1945-46.
OVERDRAWALS.

REF: Government Memorandum No.82058-B2/47-1 Edn.,
dated 3.11.1947.

I have the honour to invite your attention to the orders in Government Memorandum No.30303-B2/46-2 Education dated 21-4-47 wherein Government have directed the recovery of the excess subsidy sanctioned to the Tanjore District Board towards the expenditure on compulsory elementary education and the supply of mid-day meals to poor children. No further recovery need be made from the Tanjore District Board.

There is also no need to recover the amount of -- Rs.54-4-0 being the unspent balance of Prevocational subsidy granted to the Vizianagaram Municipality, with reference to the orders in Government Memorandum No.5436(S)2-Adated 20-9-43 and 32772 A.4.E&PH dated 19-5-1944.

Ram.25/11.

for DIRECTOR OF PUBLIC INSTRUCTION.

C.F. 32 (a).

Local Administration Department

From (Name) R.C.S. Bell Esq., I.C.S.

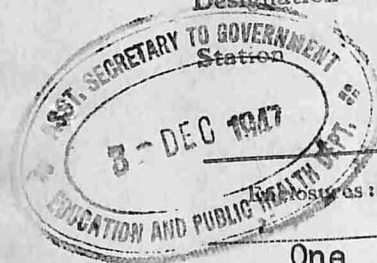
Designation Special Officer, Dt. Board
Station North Arcot, Vellore.

Received

Registered

To

The Secretary to the Government,
Education & Public Health
Department, Fort St. George,
M a d r a s.



Roc. No. C12. 7268-47 dated 2nd December 1947.

One

Sir,

Sub: AUDIT--Audit report--1945-46--Elementary
Education Fund--North Arcot District Board
Settlement of certain objections--Reply sent.
Ref: Government Memorandum No. 82058-B2-47-2
Education dated 3.11.1947 of the Government
in the Education & Public Health Department,
with a statement of over-drawals.

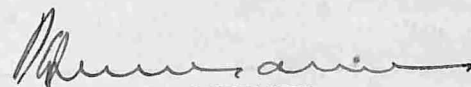
...OoO...

Item 11. The approval of the Director of Public
Instruction has since been obtained for
the revised estimate in respect of the construction of
school buildings at Thellar and Matam. The copy of the
Director of Public Instruction's letter No. Rc.317-B3-46
dated 13.9.1947 according the approval is herewith
enclosed. The objection may, therefore, be waived.

(P.T.O)

Item No. 13:- A separate register showing the particulars of expenditure in respect of the schemes of compulsion and mid-day feeding is maintained and the same will be produced during next local audit for verification as required.

gt.2/12.


FOR SPECIAL OFFICER.

Copy to the Examiner of Local Fund Accounts, Madras for favour of information.

159
Copy of the letter Rc.No. 317-B3-46 dated 13.9.1947 from the Director of Public Instruction, Madras, to the Special officer, North Arcot District Board, Vellore.

Sub: BUILDINGS--Elementary schools--District Board--North Arcot Thellar and Matam--Revised estimates--Approved.

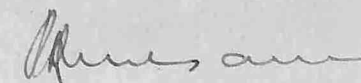
Ref: Your letter Roc.No.7393-47-C10 dated 30.8.1947.

...0o0...

The revised estimate for the construction of buildings at Thellar and Matam forwarded with your ~~mail~~ letter referred to above are approved subject to the condition that the provincial subsidy will not be increased.

2. Your request for extension of time for the completion of works at Matam has not been received and is awaited.

(True copy)



16
CRO. 93177, 93778

Edm 48. 14 Dept

Certain G.O.s required for the disposal
of these currents have been called for from
H.R. children. These may be over till the
G.O.s are received

1/12 11.12.47

12/12/47

Telephone Message 17 p

From
The Asst Secretary
Edm 48. 14 Dept
to
The Dy S.P.

Subj: Grants in aid to local bodies -
Audit of 1945-46 - Overdrawals

Ref: D.P.1 L. DIS NO 2189-B1/47 & 21.11.47

Please forward a copy of Grant memo
no 5436(S)2-A of 20.9.43 referred to in your
letter quoted above

P.C. to go.

1/12 11.12.47

In reply, please quote
number, date and
short title.



6165

ENCLOSURES.....

SPARE COPIES.....

ks. 26-1.

3/26/1

Education DEPARTMENT. 19

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

From (Name) Sri D. S. Reddi, M.A. (Oxon.),
(Designation) Director of Public Instruction,
Post Box....., (STATION) M a d r a s.
Telegraphic Address.....'Instruction'.

To

The Secretary to the Government of Madras,
Education and Public Health Department,
Fort St. George, M a d r a s.

R. G. No. 241-B2/48, dated 23rd January 1948.
Sir,

* Grant-in-aid to Local Bodies--Audit of
1945 - 1946 - Overdrawals.
Reference:-Your Postcopy of telephonic
message dated 8th January 1948.

A copy of Government Memorandum No.
5436(S)2-A dated 20.9.1943 is herewith submitted.

h. subramania

For Director of Public Instruction.

ENCLOSURE.

Government of Madras.
Education and Public Health Department
Memorandum No. 5436(S)-2-A, dated 20th Sept. 1943.

Elementary Education--District Board, Salem--Prevocational instructors
Recovery of excess subsidies.

Reference:-From the President, Dt. Board, Salem, Rec. No. 4423-43-E.9. dated
4.4.1943.

From the Director of Public Instruction, R. G. No. 3190-B/42
dated 20.4.1943.

The Director of Public Instruction is informed that when
once prevocational subsidies are added to the lump sum subsidies for
elementary education granted to local bodies, no portion of the pre-
vocational subsidies should be recovered from the local bodies on the
ground that posts of prevocational instructors were kept vacant for
short periods. In the present instance, the subsidy of Rs. 4,923/-
sanctioned for the Salem District Board has formed part of the lump
sum subsidy for elementary education - vide G.O. No. 344-Edn., dated the
7th March 1941. It is not, therefore, necessary to recover the sum
of Rs. 17-10-10 referred to in the Director's letter, from the District
Board.

M. V. Subramanian,
Secretary to Government.

/True copy/.

h. subramania

FOR DIRECTOR OF PUBLIC INSTRUCTION.

From

Sri Rao Sahib C. NARASIMHAM, M.A., B.L.,
Commissioner,
Corporation of Madras.

To



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

E.D. C. No. B-1-4577 of 1947, Dated 10th March 1948.

Through the Mayor of Madras.

Enclosures : No.

Sir,

Subject:— Grants - Grants-in-aid to the Corporation of Madras -
1945-46 - Overdrawals and irregularities in utilisation -
Report furnished.

Ref:— (i) G.O.No.Ms.3483 P.H., dated 17-10-1947.
(ii) Government Memorandum No.82058 B2/47-2 Education dated 3-11-1947.

18671

In forwarding an extract of item No.21 of the statement received from the Examiner of Local Fund Accounts regarding the overdrawals of grants-in-aid by the Local Bodies in 1945-46, Government have directed the Corporation to take immediate steps to settle the objection and submit a report to Government in due course. Item No.21 relates to grant of Rs.3,096/- sanctioned in G.O.453 Education and Public Health Department dated 5-3-1946 and G.O.No.954 Education and Public Health Department dated 8-5-1946 towards half grant on Rs.6,192/- being the total cost of the Nursery classes inclusive of the cost of supply of Midday Meals. The vouchers giving particulars of the entire expenditure of Rs.6,192/- incurred by the Corporation on the maintenance of Nursery classes in respect of which the half grant was claimed by the Corporation were examined in audit.

In his letter M.C.No.1078 dated 17-1-1948, the Examiner of Local Fund Accounts has pointed out that a sum of Rs.78/- paid in voucher No.217/45 relating to the pay and allowances of the menial staff of the Nungambakkam High School for August 1945 was wrongly included in the total amount of Rs.1,093-14-0 shown against expenditure towards Labour and that the half grant of Rs.39/- claimed thereon was inadmissible and that it should be refunded to Government. A sum of Rs.39/- has accordingly been remitted into the Reserve Bank of India as per chalan dated 27-2-1948.

P.T.O.

The matter is reported to Government as required in the
G.O. cited.

N. Sankaran
For Commissioner.
11-3-48

Forwarded

K. Krishnaswami

MAYOR.

N.H.10-3-48.

11-3-48

CNO 82058

From the Examiner of local fund accounts

No. L.F. 4744 dt 9.10.47

Grants in aid to Local Bodies Audit of 1945-46
Overdrawals

The Exr of Local Fund Accounts has forwarded a statement of overdrawals of grants in aid by local boards & municipal councils for further action. Of the nine items on which action is called for, the objection relating to three of them (Items 8, 9 & 12) have been settled. The S.P.I may have to be consulted in respect of three other items 5, 15, 16. In the case of the remaining three items, the executive authorities concerned may be asked to produce the vouchers required & take necessary action to settle the objections. Two drafts are submitted below for approval

8/11/47

2/11/47

Cm. 82058

p1CF

E 82.4 (B2)

from the Exr of LF Ms LF 4744 d 9.10.47.
Grants-in-aid to Local Bodies Audit of 1945-46

This section is concerned with items 5, 8, 9, 11, 12, 13, 15, 16 and 21. These items are examined below serially.

Item 5

Provisional Subsidy to Vizianagaram Municipal Council

The Exr has reported that a sum of Rs 54/4 being the unpaid balance of the subsidy should be refunded to Govt. Please see the letter from the SSI on p 11 CF pp 11 + 19 CF. With reference to Govt memo No. 5436 (S) 2.A d 20.9.43, the subsidy is not recoverable. The Examinee may be informed accordingly.

Item 8 - Midday meal expenditure - Kurnool Dist Board

The objection raised by the Exr of LF also has already been ^{dealt} with and orders waiving the recovery of the savings in the subsidy were issued in Memo No. 1867-B2/47-3 dated 14.6.47.

A copy of the memo has been sent to the Exr. However his attention may again be invited to the memo cited above & he may be asked to treat the objection as closed.

Item 9 Grant for furniture and equipment for the schools - Kurnool Dist Bd

Under this item, the Examinee has reported that a sum of Rs 595/4 being the excess grant should be refunded to Govt. Attention is solicited to Govt memo No. 62889-B2/47-2 dated 6.9.47 and to the notes on pp 1-2 of (M). The Exr has already dropped the item from audit objection.

invited to his no. No. 287-1 d 29.8.47. may be no further action is therefore called for.

19CF (M)

Construction of an elementary school at
Shallar Malam - North Arcot Dist Board
 The D.P.I has since approved the changes in
 the construction. Please see copy of D.P.I's letter
 on p 15 CF. A copy of the ~~letter~~ letter may be
 endorsed to the Examiner and he may be requested
 to settle the objection accordingly.

Item 12. For the introduction of comp education &
midday feeding - North Arcot
 The Exr has stated that a sum of Rs 2599 being
 the balance in the railway paid for the railways
 should be refunded to Govt. The Special Officer ^{has} reported
 that the amount ^{has} refunded to Govt on
 22.12.46. ~~As~~ The Examiner may be informed
 accordingly.

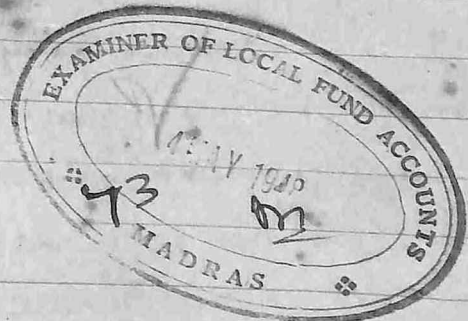
Item 13 Compulsory education & midday feeding
 The Exr has reported that the correctness of
 subsidy drawn could not be checked in audit
 in the absence of details etc. The Special Officer
 has since reported in his letter NO. C.12.7268/47
 dt. 2.12.47 that necessary particulars of expenditure
 has been maintained which may will be made available
 for audit at the next visit. A copy of the letter
 has been sent ^{direct} to the Exr already. The Exr's attention
 may be invited to this letter.

Item 15 Expenditure on midday meals - Bangalore DT Bd
 The subsidy of Rs 30400 granted for meeting the
 expenditure on midday meals in G.O 73 En dt
 9.1.46 ^{the subsidy of Rs 3606 sanctioned in G.O 554 En dt 12.3.46}
 were taken into account when orders
 were issued on the final adjustment of
 accounts in memo 30303 B2/46 En dt 21.4.47
 copy of the memo has been sent to the
 Examiner already. ^{action} Perhaps the attention
 the Examiner may again be invited to
 his memo.



38040

M.G. 18
 8.5.48



Examiner's Office.

SEEN.

Item 21. The paid vouchers and registers were produced and audited. A sum of Rs.39/- overdrawn was refunded to Government and the credit verified. The objection in respect of this item has been settled.

E & P.H. U.O.

Exams Eto. 73-1
 19-5-48

19.5.48

21 Grant drawn on the total cost of Nursery classes -
 Corp'n of Madras
 The Examiner has reported that an audit of
 the accounts could not be ^{made} for want of full
 particulars of expenditure. The Commissioner
 Corp'n of Madras has however reported that
 vouchers giving particulars of the entire expenditure
 were made available for audit. Perhaps a
 copy of the letter from the Commissioner may be sent
 to the Examiner.
 Extract of para 2 of the Commissioner's letter
 E DC NO. B.1-4577 dt 7.10.3.48 on p.21 CF
 may be given to B/S for necessary action.

The Examiner of L.P. A. may see to it.

29/5/48 Exr of L.P. Accts

E + B. H. Depth (B2).

No further action seems called for

one paper may, for future reference,

Co

Gro/ms 1320 Con 2-28/1956 track

Records

9. rants in air 65

Local Bodies - ~~Asst~~

~~1945-46~~ Overhaul

→ Recorded.

(G0/ms with 2)

5th March 7 1/2

DATE: JAN - 6/2/2018

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2

26.5.97

27/5/68

81. P. 14

811. 2. 8