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(1948) Department.

MS SERIES.

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G.O. NO. 1637 Edin

Dated 26-6-48.

[Despatch Abstract.]

Audit Report - Timmerelly At. Bd. - E.E. Fund.
1945-46 - papers - Recorded.

Back Papers.

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

Further Papers.

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

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TINNEVELLY DISTRICT BOARD FOR THE YEAR 1945-46.

Name of auditor:- Sri. K.S. Ramaswami Ayyar,
District Inspector of Local Fund Accounts.

Time taken for audit:-From 4-9-1946 to 10-11-1946.

The office of President was held by Sri. Rao Bahadur P. Muthuswami Reddiar during the year.

2. The receipts and payments during the year are shown in the abstract of account appended together with the opening and closing balances. A single cash book was maintained for both the General and the Elementary Education Fund. The closing balance in the cash book agrees with the consolidated closing balances of the various funds as per the abstract attached to the final account for March 1946 and is in agreement with the treasury and Bank Pass Books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. EXPENDITURE IN EXCESS OF BUDGET PROVISION:

The expenditure under the following heads of accounts both under Ordinary and Capital has exceeded the final budget provisions as sanctioned in G.O.No. Mis. 726 Education, dated 8-5-1945 and subsequent grants and subsidies sanctioned for specific purposes with reference to Government Orders specified in the final account for March 1946 attached. The sanction of Government was not obtained for the excess expenditure as required by the rules issued with G.O.No. 139 Education, dated 29-1-1942.

Head of account.	Actuals.	Budget provision.
1. Staff		
salaries of Masters and	3,48,843 11 0	3,41,560
dearness allowance.	2,46,586 7 0	1,49,000
		1,636 G.O.No. 2177 Edn. Mis. d: 23-12-45.
		4,629 " 554 " d: 12.3.46.
		49,800 " 569 " d: "
		" 358 Edn. 20.2.46
	5,95,430 2 0	5,46,625
Clerks and servants.	5,787 0 0	4,800
Contribution to Provident Fund.	16,786 0 0	19,000 " 569 " d: 12.3.46.
Travelling allowance.	729 9 0	1,500
Contribution for pension leave allowance or gratuity.	90 0 0	300
Prevocational subjects.	1,700 13 0	123 -do-
		5,500

2. Contingencies and Equipment.	Actuals.	Budget provisions
(1) Contingencies.	18,453 8 10	19,000
(1) House rent.	19,137 10 0	17,500
(1) Other items.		213
		305
	37,591 2 10	37,018
Equipment.		
(a) Furniture and apparatus.	8 14 0	2,000
(b) Library books & maps.	642 11 0	1,500
4. Repairs to buildings.	5,737 1 0	8,500
5. Contribution to Melapalayam P. Board.	3,045 8 0	2,900
	6,67,531 0 10	6,29,889
Expenditure Capital.		
Lands and buildings	5,985 13 0	1,000
Equipment		
(a) Furniture & apparatus.	429 2 0	2,000
Prevocational subjects.		1,000
	6,414 15 0	4,000

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

5. STAMPED ACQUITTANCES WANTING:

On a test check of the acquittances it was noticed that in several cases detailed in items 10, 11, 25 to 30, 33, 34, 36, 40, 41, 45, 55 and 59 of the objection statement acquittances furnished were not duly stamped even though the amount exceeded Rs. 20/- in spite of the defect having been pointed out in para 7 of the Audit Report for 1943-44 and 13 of the Audit Report for 1944-45.

6. MAINTENANCE OF ESTABLISHMENT AUDIT REGISTER - DEFECTS:

The establishment audit registers were not properly maintained and posted. All orders sanctioning the posts transfers etc., were not posted in some cases. The number of sanctioned posts and the scales of pay were not noted in the fly leaf for many cases. The sanctioned scales were not attested by the Secretary or by any other responsible officers. Postings were omitted to be made in some cases and such omissions had to be supplied in audit.

7. AUDIT FEES NOT CREDITED TO GOVERNMENT:

A sum of Rs. 260-14-0 was realised as receipts from endowments attached to Tatchanallur Board School lands. The audit fee due viz., 1-0-0 would need to be paid to the credit of Government.

8. WEARING ACCOUNT - KURIVIKULAM BOARD ELEMENTARY SCHOOL:

8. WEARING ACCOUNT - KURIVIKULAM BOARD ELEMENTARY SCHOOL:

Wearing instruction was introduced in the District Board Kurivikulam Elementary School and the Headmaster was allowed a coupon for the purchase of yarn to impart education in wearing. The stock account and other accounts maintained by Head master were not available for audit check. From the files of the District Board office it was observed that the Head master was purchasing large quantity of yarn and was selling in black market evidently without bringing into stock and accounting for the full quantity of yarn purchased. The whole file of papers were sent to Textile Control Officer, Tinnevely and the matter is under investigation. The Textile Control Officer on 10th November 1946 wrote to say that he would prepare and submit a report on the available materials in a few days. In the absence of account and connected records it was not possible to find if the yarn purchased was properly accounted for and utilized for the purpose for which it was intended. Advances to the extent of Rs. 50 paid to the Head master for the purchase of yarn was pending clearance in the register of advance maintained by the District Board.

9. LAW CHARGES - SANCTION OF GOVERNMENT WANTING:

(a) The sanction of Government was not pointed out for the debit of the expenditure under law charges to Elementary Education Fund.

Voucher 540/3-46. Fees to S. i. A. Subramania Ayyar, Vakil, koilpatti for attending the rent controller, koilpatti in connection with case HRC No. 8/45 regarding the increase of rent for the building Board Boys' School, Sankaran Koil.

Vakalat. Rs. 75
Re. 1
76

(b) The stamped acknowledgment was not shown for the payment of fees to the Vakil. The connected papers were not made available for audit.

10. TOOLS AND PLANT REGISTER - DEFECTS:

The Tools and Plant registers were not maintained in departmentally dependent in District Board office. The return of tools and Plant received from Headmasters merely copied in the tools and Plant registers maintained for the purpose in the District Board office. The procedure followed was not correct. The stock of tools and plant on 1-4-1945 should be adopted as an initial record, any purchases made and articles written off should be recorded in the registers and the closing balance on 31st March 1946 should be worked out. The returns received from the Headmasters should then be checked with reference to entries in the tools and plant registers maintained in the District Board Office.

11. SUBSIDY TOWARDS EXPENDITURE ON MIDDAY MEALS TO POOR CHILDREN IN COMPULSORY EDUCATION AREAS.

In G.O.No.584 Education, dated 15-3-1946 an advance subsidy of Rs.12,000/- was sanctioned towards the supply of midday meals to poor children attending elementary schools where Compulsory Elementary Education was introduced during the year. The subsidy of Rs.12,000/- was drawn from Government on 25-3-1946. 9 centres for the purpose were opened and a sum of Rs.6,327/- was actually adjusted as expenditure in the district Board account during the year as follows:

Ambasamudram	Vr. 13/March Final.	Rs. 428-2-0
	Vr. 14/ "	1065-9-0
Nanguneri	Vr. 15/ "	1438-13-0
	Vr. 16/ "	1644-15-0
Tenkasi	Vr. 17/ "	1749-9-0

		Rs. 6327-0-0

Government in their Memorandum 36577-B.2-1 Education, dated 25-7-1946 have admitted a subsidy of Rs.6368/- as below on the report of expenditure by the President, District Board.

Cost of meals.	Rs. 5053
Incidental charges calculated at the rate of 0-0-3 pies per month based in the no. of children fixed for the centre.	1315

	Rs. 6368

The report of President, District Board was not based on the actual expenditure adjusted in the District Board but only expenditure incurred by 4 centres viz. Ambasamudram, Nanguneri, Tenkasi and Munirpallam. The actual grant admissible is as shown below viz. Rs.4,912.

	As reported by President Dist. Board.	As per actual booking in the account.
Food stuff.	Rs. 4419 4 9	Rs. 4301 1 11
Fuel charges.	633 15 9	611 3 9
	-----	-----
	5053 4 6 grant drawn.	4912 5 8 grant admissible.
	-----	-----
Closing charges.	642 11 2	617 13 8
Cost of materials.	262 2 9	210 8 0
Other charges.	624 1 3	586 4 8
	-----	-----
	1528 15 2	1414 10 4
	-----	-----
Total.	6582 3 8	6327 0 0

There was thus an excess drawal of Rs.141/- This represents the expenditure towards food and fuel charges in the Munirpallam Centre not actually adjusted in the District

District Board Account during the year.

2(a) The whole scheme is financed from the provincial subsidy against an expenditure of Rs.1414-10-4 actually booked in the District Board Account. A grant of Rs.1315 only was received towards incidental charges. This would indicate that expenditure under incidental charges was in excess to the extent of Rs.99-10-4 and this has been met from District Board funds.

(b) A subsidy of Rs.2990 sanctioned in G.O.No.584 Education dated 15-3-1946 for the supply of midday meals in Merava Schools was received on 30-3-1946. The expenditure during the year on this account was Rs.8248-10-0 - 6327-0-0 = 1921-10-0. The grant received was thus in excess of actual expenditure.

12. IRREGULAR ADJUSTMENT OF ADVANCE TOWARDS MIDDAY MEALS.

Against an advance of Rs.2,000/- made on 30-1-1946 on Vr. 732 to Sri. S. Chitraputram, President, Midday Meals Committee, Nanguneri, the following amounts were adjusted.

15/M.F.	Rs. 1438-13-0
16/ "	1644-15-0

	Rs. 3083-12-0

It is not known how the expenditure of 3083-12-0 could be adjusted against an advance of Rs.2000/- This would indicate that the other pending advances were diverted for this adjustment. The grant was also drawn in this sum of Rs.1083-12-0. The procedure adopted is irregular. It is not however known how the President Midday Meals Committee, Nanguneri spent before 31st March 1946 a sum far in excess of the advance received from District Board fund. The proper course would be to adjust the expenditure to the extent of outstanding advance and pay the difference by cheque.

13. ACCOUNTS - NOT PRODUCED:

The Presidents of midday meals committees of the following centres have not produced the accounts of midday meals for audit.

Nanguneri
Munirpallam
Kadayanallur
Sankaran Koil
Tiruchendur
Srivaikuntam
Koilpatti

No transactions during 1945-46 as per account.

The non-production of account of the Nanguneri Centre where there was an expenditure of Rs.3083-12-0 during the year is brought to special notice.

14. The debit of the following expenditure to Midday Meals account is opposed to instructions contained in G.O.No.924, Education, dated 2-5-1946.

Vr.M.F. 17 stationery. Rs. 7-15-3
 " 16 " " 5-2-2
 March F.13 storekeeper. 11-7-0
 " 14 " " 20-0-0

15. RESULT OF AUDIT:

The general result of audit may be considered fairly satisfactory.

16. RECEIPTS AND CHARGES:

The gross receipts and charges of the year were Rs.8,22,750-11-7 and Rs. 6,82,194-9-10 respectively.

17. 123 items of objections involving Rs.7,260-1-9 were pending settlement as detailed in the annual objection statement.

Year.	Item No.	Amount.
1942-43	1	-nil-
1943-44	1	-nil-
1944-45	29	298-10-8
1945-46	92	6961-7-1
	123	7260-1-9

S. RANGASWAMI AYYAR,

Assistant Examiner of Local Fund Accounts,
 Southern Circle, Trichinopoly.

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

(True Copy)

N. Palani Chinnaiyan
 SUPERINTENDENT,
 Office of the Examiner of L.F. Accounts,
 Madras.

CSS/1-3

5347

Credits	Actual Receipts	Total Receipts	Final Budget
Opening balance		-9266	15 10
1. School fees	276 14 8		2 36 00
2. Fees and salaries under the Dy. Edu. Act			100
3. Endowments	960 14		1200
4. School fees	17 10		1000
5. Contributions			
6. Other receipts	445 8 2		
7. Government grant	1621 5 5		
(i) under Section 27 of Dy. Edu. Act	75000		80170
(ii) under the provision to Sec. 37 of Dy. Edu. Act	158805		158810
(iii) Compulsory Dy. Education	7029		7029
(iv) For supply of midday meals	12000		12000
(v) For Marathi Education	2990		2990
8 (a) For payment of temporary allowances of Dy. Edu.			
(b) for other purposes	137,250		92,000
9. Interim Bill Compensation grant			
10. Subsidy for scannal allowance	49800		49800
11. Investment realized			
12. Advances recovered			
Deduct refund			
Deduct amount transferred to capital		-6209 15	-4000
Total ordinary		816335 12 7	637099
Receipts Capital			
Government grant to Marathi school			
Endowment and contribution			
Drone			
Subsidy buildings			
And other from General account			
Investment realized			
Add amount transferred from ordinary	6209 15		4000
Total Capital	6214 15	6414 15	4000
Total ordinary & Capital		822750 11 7	641099
Grand total including opening balance		730088 11 9	641099

N. Palani Chinnaiyan
 District Inspector of Local Fund
 Accounts, Tinnevely.
 5347

charges, Debits.	Actuals	Total	Final Budget provision	
1. Staff				
Salaries and allowances			341560	
District Educational Officer			149000	
Contributions for pension & leave allowances			49080	
Travelling allowance and contingencies			+1265	
Salaries of masters	348843 11 0		+49800	
Deans allowance	246586 7 0		4800	
				30.358 Edu
				20.246
Clarks & servants	5787 0 0			
Education tax collection charges			19000	
Contribution to Provident Fund	16786 - -		+123	
Travelling allowance	729 9 -		1500	
Gratuity - Contribution for pension leave allowance or gratuity	90 - -		300	
			123	
Stipend for teachers sent for training				
Pravara animal subjects	1700 13 -		5500	
2. Contingencies & equipment				
(1) Contingencies			19000	
(a) House rent	18453 8 10			
(b) other items	19137 10 -		17500	
Equipment			36500	
(a) Furniture and apparatus	-8 14 -		+518	
(b) Printing books & maps	642 11 -		2000	
Supply of books & slates			1500	
3. Prizes & Scholarships			8500	
4. Repairs to buildings	5237 1 -			
5. Contribution to Nilgalam P. Board	3045 2 -		2900	
6. Interest & repayment of debt				
7. Investment made				
8. Advances recoverable				
9. Supply of midday meals			12000	
(1) Compulsory School children	6227 - -		2990	
(2) For Manganeri school children	1921 10 -			
Total		675779 10 10	+59079	
Expanding Capital			10000	
lands & buildings	5985 15 -		2400	
Equipment	429 2 -			
(1) Furniture & apparatus				
(2) Printing books & maps				
(3) Investment made			1000	
4 other items				
Pravara animal subjects				
Equipment furnished in compulsory area			4000	
Total	6414 15 -	6414 15 -		
Total expenditure		682194 9 10	648879	
Ordinary Capital		41894 1 11	-7780	
Total closing balance				
Grand total including opening balance		730088 11 9	641099	

Replies to the Audit Report on the Elementary Education Fund Account of the Tinnevely District Board for 45-46.

-000-

Para 3. The Government in their memorandum No.51661-B.2/47-2 dated 31-7-47 have ratified the excess expenditure incurred over the Revised budget allotment of the District Board, Tinnevely during 1945-46.

Para 5. Stamped acquittances are available and will be shown during local Audit.

Para 6. The defects in the posting register have been rectified.

Para 7. Re.1/- being the Audit fee has been remitted to the credit to Provincial funds in the treasury on 18-7-47 in Chalan No.232.

Para 8. The accounts of the weaving section of Board Higher Elementary School, Kuruvikulam have since been received in this office. Charges have been framed against the persons concerned in the case of ~~misusing~~ misusing the yarn purchased on the school coupon. Final orders have not yet been passed. The advance of Rs.50/- will be adjusted soon after the disposal of the case.

Para 9(a). The expenditure is since met from General funds "Law charges" by crediting the amount to Elementary Education Funds. Hence sanction of the Government is not necessary.

Para 9(b). The stamped acknowledgment and connected papers may be seen during local Audit.

Para 10. Entries as regards additional purchases and write off of the unserviceable articles are since made in stock account maintained in the District Board Office independently. The Clerks have been instructed to note down the ~~stock~~ as on 1-4-47.

Para 11(1) & (2)(a). A sum of Rs.6,580-9-0 and not Rs.6,327/- was incurred towards the expenditure of midday meals for which a Government Grant of Rs.6,368 was drawn. Thus there was no excess drawal of grant. The Government in their Memorandum No.19487-B.2. Edn. dated 19-3-47 have ordered to meet the excess expenditure of Rs.212-9-0 from the Elementary Education Fund Account of the District Board copies of this office letter No.D.3.8533/46 dated 14-2-47, 3-12-46 addressed to Government and also of Government Memorandum No.19487-B.2.1*. Edn. dated 19-3-47 thereon are enclosed herewith for perusal. In view of the Government Memorandum, the objection may be dropped.

Para 11(2) b. The excess grant if any will be refunded to Government.

Para 12. The Midday Meal Committee at Nanguneri consisted of influential and rich persons. The Mr. Chitraputran the then Executive Officer of the Panchayat Board was the Chairman of the Midday Meals Committee. The Midday meals Committee in their eagerness to carry on the supply of Midday meals have financed from their own private funds, whenever advances from the District Board were not forthcoming in time to meet the expenditure. The procedure suggested by the Audit Department is noted for future guidance.

Para 13. The accounts will be called for from the Nanguneri centre and produced during local Audit.

Para 14. For the maintenance of accounts, stationery articles, such as note-books in the absence of the supply of printed form and registers etc. had to be purchased and also postage stamps for correspondence connected therewith.

10 - 2 -
For the engagement of store-keeper as the Chairman of Midday meals committees are honorary men, they could not be expected to do clerical and menial service. Expenditure on these accounts was charged to incidental expenditure limited to quarter anna per head on the total number of pupils actually fed in each centre.

The objection may therefore be waived.

h. a. Rahim 24/8

For Special Officer.

T.G.A.27.8.

Copy of letter No.D.3.3533/46 dated 3-12-46 from the Special Officer, District Board, Tinnevely to the Secretary to Government of Madras, Education and Public Health Department, Madras.

Sub:- Education - Elementary - Tinnevely District - Compulsory areas poor pupils - 1945-46 - balance grant of Rs.212-9-0 - sanction requested.

The Government were pleased to sanction an advance grant of Rs.12,000/- in G.O. No.584 Edn. dated 15-3-46 for the supply of Midday meals to poor children in the compulsory area in Tinnevely District for 45-46.

The amount actually spent as per bills adjusted is Rs.6580-9-0 during 45-46, whereas the Government in Memorandum No.36577-B.2.1.Edn. dated 25-7-46 have sanctioned a subsidy of Rs.6,368/- and ordered refund of Rs.5,632/- This latter amount has been accordingly refunded to Provincial funds as reported in this office letter No.D.3.3533/46 dated 10-8-46.

The expenditure of Rs.212-9-0 over and above the subsidy (Rs.6,580-9-0 minus Rs.6,368-0-0) has been incurred from District Board funds. This increased expenditure is on account of the incidental charges. As the scheme was only in the initial stage, it was not possible for the Chairman of Midday Meals committees to restrict the expenditure under the item. Further the increase is only due to inflated prices of articles and wages and local conditions and scarcity and not due to want of economy.

I request therefore that Government may be pleased to sanction subsidy for the increased expenditure of Rs.212-9-0 under incidental charges incurred during 1945-46.

Copy of letter No.D.3.3533/46, dated 14-12-46 from the Special Officer, District Board, Tinnevely to the Secretary to Government of Madras, Education and Public Health Department, Madras.

Sub:- Education - Elementary - supply of midday meals - compulsory area centres introduced in 45-46 - Tinnevely District Bd. balance of subsidy - reconsideration of orders requested.

Ref:- Government Memo. No.76939-B.2.1. Edn. dated 20-12-46.

The Government were pleased to sanction an advance grant of Rs.12,000/- in G.O. No.584 Edn. dated 15-3-46 for the supply of Midday meals to poor children in the nine compulsory area centres in Tinnevely District introduced in 45-46.

As the scheme was then just in the beginning stage only in 4 centres meals were actually supplied during 1945-46 and in the rest later. The total expenditure as per bills adjusted is Rs.6,580-9-0 whereas the Government in Memorandum No.36577-B.2.1. Edn. dated 25-7-46 sanctioned a subsidy of Rs.6,368/- and ordered in the refund of Rs.5,632/- Hence an excess amount of Rs.212-9-0 has been spent from District Board funds. This increase is under incidental charges. The Government while sanctioning the subsidy have taken into account the figures furnished as cost of foodstuff and fuel charges viz. Rs. 5,053/- for cost of meal and against a total expenditure of Rs.1528-15-2 on the balance items have paid only Rs.1,315/- calculated at 3 pies per pupil on the total number of children fixed for the respective centres. Under cost of meal, against a sum of Rs.5537-14-0 due calculated at 2 1/2 C-1-6 per pupil, a sum of Rs.5,053/- alone has been sanctioned. Thus it will be evident that the expenditure under this item has been limited. A detailed working sheet is enclosed.

The Government were addressed in this office letter No.D.3.3533/46 dated 3-12-46 to sanction the balance grant of Rs.212-9-0. The Government in reply in their Memorandum No.76939-B.2.1.Edn. dated 20-12-46 stated that the District Board is not entitled to any further subsidy.

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In this connection, I have to state that while the Government sanctioned the supply of Midday meals in Memorandum No. R.32023-A.5. Edn. dated 1-9-45 they stated that out of the sanctioned rate of Re.0-1-9, Re.0-1-6 represents cost of meal and the balance of 3 pias incidental charges. Detailed classifications and other instructions were received only subsequently, communicated in G.O. No. 344 Edn. dated 2-5-46 and the like. Hence proper instructions had to be issued to the Chairman only later as to what items would come under meals and incidental charges.

As already stated, the increase is under incidental charges. This latter amount could not be restricted by the Chairmen of Midday meals committees for reasons beyond their control, on account of inflated prices, increase in wages, scarcity and local conditions.

It is therefore requested ~~that~~ that the Government may kindly be pleased to reconsider their orders and sanction the subsidy of Rs.212-9-0 or to condone the expenditure as a special case, as otherwise the same will have to be recovered from the Chairman concerned who are doing an honorary work with a philanthropic ~~spirit~~ spirit and that will kill the zeal in the public for service.

GOVERNMENT OF MADRAS.

Education and Public Health Department.

Memorandum No.19487-B.2-1. Edn., dated 19-3-47

Sub:- Supply of Midday Meals - District Board, Tinnevely - excess expenditure in 1945-46.

Ref:- From the Special Officer, District Board, Tinnevely No.D.3. 8533/46 dated 14-2-47.

Endorsement of the Director of Public Instruction ~~Endorsement~~ ~~xxxxxx~~ No.R.C.486-B.1/47, dated 3-3-47.

The Special officer District Board, Tinnevely is informed that the expenditure incurred by the District Board during 1945-46 on the supply of midday meals to poor pupils attending elementary schools in compulsory areas which is not covered by the Government subsidy sanctioned in the Memorandum 36577-B.2-1 Edn., dated 25-7-46 may be debited to the Elementary Education Fund Account of the District Board Tinnevely.

M.V. SUBRAMANIAN,
Secretary to Government.

La Rahm 28/8
For Special Officer.

I.G.A. 27.8.

proceedings of the Special Officer, District Board, Tinnevely dated 26-9-47.
Resolution No.160. 13

Read the Audit Report of the Elementary Education Fund Account of the Tinnevely District Board for the year 1945-46 together with the draft replies furnished for the same. (D-5-7064/47).

REPLIES APPROVED.

(True extract).

K. GHULAM MAHMOOD,
Special Officer.

Tsc/1.10.

M. Subramanian
2. 7/12/47

Examiner's Office.

Subject:- Audit Report- Tinnevely District Board- Elementary Education Fund- 1945-46- Replies.

Forwarded to the Secretary to Government, Education and P.H. Department with copies of the Special Officer's replies and the resolution of the district board. X p 13 auto

Para 11(a):- The District Board drew a subsidy of Rs.12,000 sanctioned for mid-day meals in G.O.No. 584, Education, dated 15-3-46. Against this, the Government admitted Rs.6368 as shown below in Government Memo.No. 36577-B2., 1. Education dated 25-7-1946.

Cost of meals. Rs. 5053
Incidental charges. Rs. 1315

But only Rs. 4912-5-8 had been spent in 1945-46 under the cost of meals and Rs.1414-0-4 as incidental charges. The subsidy admissible should be limited to the amount sanctioned and also to the actuals of expenditure. Accordingly, the subsidy admissible is Rs.4912-5-8 plus Rs.1315 or Rs.6227-5-8 or Rs. 6227. It is for consideration whether the difference or (Rs. 6368 minus 6227) Rs. 141 drawn towards cost of meals and incidental charges should not be refunded to Government.

Para 11- 2(b):- Against a subsidy of Rs.2990 sanctioned in G.O.No. 569, dated 13-3-46 for the supply of midday meals to poor Marava children, an expenditure of Rs.1921-10-0 only was incurred during 1945-46. The excess subsidy drawn viz., Rs. 2990 minus Rs. 1921-10-0 or Rs. 1068-6-0 would require to be refunded to Government. Further owing to the adoption of a flat rate of Re.0-1-9 per pupil per diem there were excess payments to the extent of Rs.496 in the midday meals centres of compulsory education at Ambasamudram, Nanguneri and Tenkasi. The subsidy of Rs.496 irregularly drawn would need to be refunded to Government as Government sanction to allow a flat rate of Re.0-1-9 per pupil per diem applied for in Special Officer's letter D.3-15203-47 dated 17-10-47 was refused in their Memo No. 92024-B2/47-1, Edn., dated 15.12.47.

Para 14:- The debit of the cost of stationery, viz., Rs.31-7-0 amounting to Rs.13-1-5 and the pay of the store-keeper viz., Rs. 31-7-0 to midday meals account is opposed to the instructions in G.O.No. 924, Education, 2-5-46 and the amounts would need refund to Government.

Assistant Examiner of Local Fund Accounts.

C. no. 29652/48.

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Edn VP 4.9

17
26/6
Pages 1-15 CF

Audit - Audit Report - Tinnevely
Dt. Bd - Ely - Edn - Fund - 1945-46 -
Recorded.

From the Examiner L.F. No. 638 of 22-6-48

Order 1637 Edn 4.26/6/48.
MS.

please don't forget
to send a copy of
the audit report
kept below to the
Dept. D.P. 9

Recorded.

Sans 11(a), 11(2)(b) & 14 of the
refor the D.P. 9

Thus B2 - paras 11(a);
11-2(b) & para 14
supposed on page 15 CF.

24/6/48.

requested to open his remarks on
the objections raised in order

supposed

DM
25/6/48

To please send
f.c. with and
to S. 89

The So. Dt. Bd
Tinnevely.

only to
items 1 & 2 as
per minute
4/7/48.
f.c. for D.P. 9
not Recd.

4. Examiner of L.F. Accs.
11 D.P. 9 (with a x
copy of the report.)
3/8/48

C.R.B.

REQUISITION FOR RECORDS.

Sectt. II-70-1,00.0-23-8-47

Madras Government Secretariat

Edn Department

Section Record Issue No.

Date

To The Curator, Madras Record Office, Egmore.
The Superintendent, Central Record Branch, Fort St. George.

The following records are required:—

Num- ber.	Nature of Record. (G.O. (Ordinary or Routine), Memo- randum, etc., or other official paper, etc.)	Number.	Depart- ment.	Date.	Whether Orig- inal (O), Sp- ecial (S.C.), or Sp. copy with Notes (S.C.N.)	PURPOSE.		If not furnished, reasons.
						Current number.	Year.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Memo	36557	Edn	25-7-46	0			
		(B2)						
2.	"	9202	"	15-12-47	0			
		B2						
3.	Co.	924	Edn	2-5-46	0			

Date 6-6-48

Signature

Designation

ACKNOWLEDGMENT.

Signature

Designation

Received the abovementioned records except items

[P.T.O.]

Special instructions for filling in the form of requisition.

1. Records relating to more than one department should not be asked for in the same form.
2. A requisition for confidential records must be signed by the Superintendent of the department to which the records belong; receipt of such records must be acknowledged by the Superintendent of that department.

Routine note:

Edw P.H.

C1.

please see the remarks of the CR B
overleaf. B2. Section may be requested to put
up the papers referred to overleaf.

46
12-6-48.

Item (1) working has been put up in a file and
submitted.

Item (2) is A's regards item (3), the C. No. for which
the d.o. has been taken is noted wrongly.
The f.o. is printed. A copy can be had

Item (3) is placed below at (D).

2.6. 22/6/48

V. M. d. 3-7-48 (2) Edw P.H.
C1.

From

The Superintendent

Edw P.H. C1.

To

The Senior Superintendent.

Office of the Examiner for L.F. Accy.

Ref: please send a copy of
the audit report for 1945-46 on B2 - Edw
Fund & Finances of B2. B2. as it has
not been received along with L.F.
no. 638 of 22-4-48. This may be
treated as urgent.

46
3/7/48.

46
3/7/48

49772

(13)

TELEPHONIC MESSAGE BY POST DATED 7-7-1948.

From The Superintendent, Office of the Examiner of Local Fund Accounts, Mount Road, Madras-2.

To The Superintendent, C1 Section, Education and Public Health Department, Fort St. George, Madras-9.

L.F.No. 2791 dated 7th July 1948.

Sub:- Audit Report - 1945-46 - Tinnevely District Board Elementary Education Funds.

Ref:- Telephonic message by post dated 3-7-1948. *Page 1 ante*

A copy of the audit report for 1945-46 on the Elementary Education Fund accounts of the Tinnevely District Board has been called for from the District Inspector of Local Fund Accounts, Tinnevely and will be sent on receipt.

/True Copy/

B. Balasubramanian
Superintendent.

9/7/48

14
Examiner's Office.

From The Superintendent,
Office of the Examiner of Local Funds
Accounts, Madras.

To The Superintendent,
C1 Section,
Education and Public Health Deptt.
Fort St. George, Madras.

55849

L.F. 3300 | 26.7.48
Sir, Sub: Audit Report - 1945-46 - Tinnevely District
Board (Elementary Education Fund).

Ref: ~~Telegram~~ Telephonic message by post dated
3rd July 1948.

A copy of the Audit report for 1945-46 on
the Elementary Education Fund accounts of the Tinnevel
District Board is sent herewith.

(True Copy)

Audit Report sent to
to B.O. 26/7/48

N. Balasubramanian
Superintendent.

