Sectt. II-27—58,004—27-10-47.

E & P.H. **(1948) Department.**

M.S. **SERIES.**

closed

G.O. NO. Ms.2120, Education.

Dated 26th August 1948.

[Despatch Abstract.]

Audit Report 1946-47 - Elementary Education Fund - Chittor District Board - Recoreded.

Back Papers.

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

Further Papers.

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

L.F. 9076 | 13/3/48

2

~~Audit Report on the Elementary~~
Audit Report on the Elementary Education Fund Accounts of the Chittoor District Board of the Chittoor district, for the Year 1946-47.

--:o:--

Name of auditor:- Sri S. Ramayya,
District Inspector of Local Fund Accounts.

Time taken for audit.- From the 10th August 1947 to the 8th November 1947.

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The Office of President was held by Diwan Bahadur V. Raghunatha Reddy from 1st April 1946 to 5th April 1946. The Vice President Sri Rao Saheb C.P. Sarathy Mudaliar was in charge from 6th April 1946 to 15th July 1945. The Board having been superseded in G.O.Ms.1213 L.A., dated 12-7-1946, Sri C. Amritaganesan was the Special Officer from 15th July 1946 to 31st March 1947.

[illegible]

2. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both General and Elementary Education funds. The closing balance in the cash book viz., Rs. 7,06,092-10-0 agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1947 and is in agreement with the balance in the treasury pass book after allowing for outstanding cheques and uncredited remittances in hand at the close of the year. In the March final account the opening balance of the year was increased by Rs.24-8-0 which needs to be explained.

Reply at p 13 infra

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

4. Thirty three items of objections involving a sum of Rs. 180-14-0 as indicated below and detailed in Appendix 'A' were pending settlement for more than two years. The objection should be settled expeditiously and the result reported in the replies to the Audit Report.

Reply at p 13 infra

Year.

Year.	No. of items.	Amount.
1943-44	1	Rs. - - -
1944-45	32	180-14-0
Total.	33	180-14-0

5. Pending items of previous years audit reports

(a) Para 7 of Audit Report for 1943-44.

" 5(b) -do- 1944-45.

" 4(a) -do- 1945-46.

The discrepancies in tools and plant in respect of the remaining 7 schools, still remained to be reconciled. The delay may be explained.

Reply on p 13 [illegible]

(b) Para 8 of Audit Report for 1944-45:

The approval of the educational authorities for the transfer of teachers still remained to be obtained.

(c) Para 10 of Audit Report for 1944-45.

The balance of Rs.12-14-0, paid to the xxxxxxxx Sub-Registrar for encumbrance certificate and to the advocate Sri K. Narasimhachari for execution of decree is still pending adjustment. Early action is called for in this respect.

(d) Para 12 of Audit Report for 1944-45:

The discrepancies pointed out regarding the tools and plant still remained to be rectified. Very early action is called for in this respect.

(e) Para 6 of Audit Report for 1945-46:

The sum of Rs. 67,000/- was not adjusted from general funds to elementary education fund towards the additional contribution.

(f) Para 7 of Audit Report for 1945-46:

The orders of Government in respect of the expenditure of Rs. 46,587-12-0, incurred in excess of the subsidy sanctioned for expansion scheme, are awaited.

(g) Para 10 of Audit Report for 1945-46:

The acquittances in respect of the seven schools

schools amounting to Rs. 399/15/- detailed below:still remained to be obtained and produced. The delay in obtaining acknowledgment needs xxxxxxxx enquiry.

Vr.No.	Name of school.	Amount. Rs. as. ps.
3056/3-46	Kathiravalle Elementary School. February 46.	77 14 0
"	Tirumandyam "	72 14 0
3112/3-46	Thetta "	14 0 0
3115/3-46	Velivallu .. February.46.	66 8 0
1614/10-45	Bandrevu Elementary School supplemental bill.	25 3 0
-do-	Maddikayanavalli Elementary School.	36 6 0
1620/10-45	Elementary School - Maddivarivalli. Supplemental bill.	72 0 0
3119/3-46	" Peechalavari.	36 3 0
	Total.	399 15 0

(h) Para 14(b) of Audit Report for 1945-46:

The excess grant of Rs.190-11-3 drawn from Government towards midday meals was pending refund to Provincial funds.

(i) Para 15 of Audit Report for 1945-46:

The further particulars called for in L.F.No.351 dated 22-2-1947 are awaited.

(j) Para 17 of Audit Report for 1945-46:

The discrepancies pointed out in the tools and plant registers still remained to be rectified.

6. Vouchers wanting:- The following Travelling Allowance bills of Elementary Schools were not produced. They may be traced and produced early.

Reply on p 13 [illegible]

(a) Vr.No.3421/8-47. Travelling Allowance bill of Nadimpheria Elementary School - Rs.11-10-0.

(b) Vr.No.3433/2-47 - Travelling Allowance bill of Chintaparti Elementary School - Rs.10/-

7. Acquittances for the disbursement of salaries to the teachers to an extent of Rs. 165-6-6 were not produced. Details are given below:

Vr.No.

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Vr.No.	Name of School.	Amount.
3427/3-47	Chittoor E Ele.School.	Rs.103 14 0
3450/3-47	Mattavaripalli.	36.6.0 → 36 6 0
3439/3-47	Kuppam& [illegible]palle.	177 0 0
3437/3-47	Punganur.	97 2 0
461/5-45	Puthur.	143 14 0
	Total.	558 4 0

8. Tenders not invited:- Tenders were not invited for the purchase of the following articles of equipment though the cost of supplies in each case exceeded Rs.1000/- The purchase was however made at the controlled rates in the case of utensils and at the lowest rates offered on quotations obtained from several reputed firms. It was stated that tenders could not be invited as the prices were liable to continual fluctuations due to unsettled conditions of the market and difficulty in obtaining the required quantities from a single firm. The sanction of Government may be obtained for dispensing with tenders as required in G.O.No. 1565 L.A., dated 17-4-43.

(1) Vr.1760/2-47 - Cost of [illegible] and plate vessels Rs. 2261-7-0.
(2) Vr.1665/3-47 - -do- Rs.2261-7-0.
(3) Vr.3771/3-47 - Cost of 40 West Clock time pieces at Rs. 31/- each Rs. 1240/- from General Stores, Chittoor.
(4) Vr.3772/3-47 - Cost of 35 Smith alarm time pieces at Rs.22-12-0 from C.V.Krishnaiah Chetty & Sons Rs. 796-4-0.
(5) Vr.3365/3-47 - Cost of 300 buckets at Rs.5-6-0 each. Rs.1612-8-0.
(6) Vr.3669/3-47 - Cost of utensils - Rs.2125-5-0.

9. Appointment of peons and conductresses:

Under G.O.No. 69 [illegible], dated [illegible]-43, either a peon or one or more conductresses can be employed in an elementary school. ~~Contrary~~ [illegible] contrary to the above instructions, peons as well as conductresses were employed in the same school - Vide instances in the item No.[illegible] of the Annual Objection statement for 1946-47. Unless the sanction of Government is obtained, the expenditure incurred on the appointment of peons is illegal and needs to be made good by persons responsible.

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10. Midday Meal - Excess drawal of grant:-

The total expenditure incurred on midday meals amounted to Rs. 89,627-14-2 and the same was reported to the Director of Public Instruction. As the scheme was closed suddenly with effect from 1-4-47, there Were provisions left with each centre which were sold for Rs889-8-10 ~~[illegible]~~ and credited to District Board Funds. In arriving at the total expenditure on midday meals, the sale proceeds of the provisions was not deducted for determining the grant admissible in the statement sent to Director of Public Instruction. The sum of Rs.889.8.10 or Rs. 889-9-0 needs to be refunded to Government.

11. (a) Contribution not adjusted:- In para 2(ii) of G.O. No. Ms. 842 Edn., dated [illegible]-8-46, sanctioning the budget estimate for 1946-47, the contribution payable from the General funds of the Board was ordered to be increased from Rs.17000/- to Rs.20794/-. It was noticed that a sum of Rs.17,000/- only was transferred during 1946-47. The balance of Rs.3,794/- would need to be adjusted to the credit of Elementary Education funds.

(b) Surplus from general funds not transferred to Elementary Education Funds.

While passing orders on the Revised estimate of Elementary Education funds for 1946-47, Government in G.O. No. 16519-82/47 Edn., dated [illegible]-47, ordered that sum of Rs. 1,[illegible]/- should be transferred from General funds to Elementary Education funds as there was a sufficient surplus in the former. This amount was not transferred to Elementary Education funds.

12. Expansion of Elementary Education - Excess expenditure.

A sum of Rs. 11,5,912-[illegible]-0 was incurred on the expansion of elementary education during the year while the subsidy sanctioned in G.O.No. 1516 Edn., dated 5-3-46, was Rs. 1,07,000/- In para 2 of G.O.No.Ms.1507 Education,

dated

dated 16-7-47 it was ordered that the excess expenditure should not be included in the ordinary deficit under Elementary Education fund account which can be met by taking an advance from Government. The action taken to meet the excess expenditure of Rs. 2948-0-0 during 1946-47 may be stated.

13. Compulsory education - Midday Meals - Maintenance of Cash books - defects:-

(a) The cash books in respect of the midday meals were not correctly maintained by the Chairman of the food Committees. The Cash books were not closed monthly and the balance on hand on 31-3-47 was also not worked out. There was no evidence of check by the Chairmen of food committees. In several cases, the monthly totals were not made in the cash books. In cases where the cash balances were refunded, particulars regarding the Chalan No. and date were not noted. The following cash books were not closed for 1946-47.

(1) [illegible] Centre.
(2) [illegible].
(3) [illegible].
(4) R.K. Pet.

14. Audit fees - not credited: A sum of Rs.1-1-0 being the audit fees due for the year 1946-47 in respect of two endowments was pending credit to Provincial funds.

15. Tools and plant registers - defects:-

(a) The statements of tools and plant as existing on 1-4-47 were not obtained from the schools mentioned in items 10 and 11 of the annual objection statement for 46-47 and verified with the registers kept in the office.

Reply in p13 supra.

(b) In the case of statements received, no action was taken to verify them with the registers maintained in the office. Large differences were noticed between the stock of tools and plant as per the statements received from the head masters and the stock according to the register kept in the district board office. Vide item 12 of A.O.S. 1946-47. Early action may be taken to reconcile the differences and recover the cost of articles eventually found short or not accounted for.

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16. The result of the audit may be considered as fairly satisfactory. Old objections require prompt action.

17. Receipts and charges:- The total receipts and charges for the year were Rs. 9,41,480-14-3 and 9,83,838-12-6 respectively.

18. Seventy three objections involving a sum of Rs. - Rs. 1,284-3-0 were pending settlement at the close of audit as shown below and in the annual objection statement.

1943-44	1	Nil		
1944-45	32	180	14	0
1945-46	11	435	15	0
1946-47	29	667	6	0
	73	1,284	3	0

R. Raghavachariar,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

Forwarded to

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

/True copy/

R. Balasubramanian
Superintendent,
Office of the Examiner of Local Fund
Accounts, Mount Road P.O., Madras-2.

12/3/48

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[illegible]

Pendings Items relating to 1943-44 & 1944-45.

em No. O.S. .R.	Amount. Rs. a. p.	Nature of objection.	
em 2 O.S. -44.		Tools & plant discrepancy.	The descrepancy in respect of eight schools still remain to be rectified.
4-45 m 17. ems 34 27b.		Appointment of peon and conductress in Ele. Schools.	The authority for the appointment of peon in addition to conductress remained to be pointed out.
9.	4- 0- 0	Payment of house rent to a person other than the owner.	The authorisation obtained from the owner remained to be produced.
4.	52- 0- 0	Appointment of additional teachers.	The sanction of the Dt. Board and the approval of the D.E.O. not pointed out.
7.		Recovery of excess payment of arrear salary Rs.5/-	Details for the recovery and connected papers not produced.
3.		Grant of leave on private affairs--Excess over three months. For 1 month & 9 days Rs.14-5-0. Recovery.	The recovery of Rs.14-5-0 still remained to be effected.
5.		Pay bill of Kanikentapalle school for July 44. Bali Reddy.	Want of stamped acquittance.
.	0- 8- 0	K. Khader Hussain and K. Abdul Rahib of Aragonda school.	Absent during July 44. It was not stated how the absence was treated and of contingencies for two assistants was drawn insted of only one teacher.
.	20- 8- 0	Acquittances wanting.	The acquittances are still pending production.
0. of 45.	9- 1- 0	Pay bill of Diguva school september 1944.	The acquittance for Rs.9-1-0 has not been produced.
.		Pay bill of Cheenepalli school. Kurnool school Rs. 25/- sent by Money order.	The money order account was not produced.
.	4- 0- 0.	Pay bill of Kondeer.	The acquittance of the School still remained to be produced

lease Turn over.

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Item No. of O.S. or A.R.	Amount. Rs. A. P.	Nature of objection.	
Item 29 of 44.-45.		Pay bill of Ele. Girls school pattur. The increase of teachers from 2 to 3 .	The approval of the Educational authorities was not pointed out.
35.		Pay bill of Narayanavanam school. Increase in strength.	The approval of the Educational authorities was not pointed out.
221.		Transfer of Appasani Pilli from Ugranampalli to Vandiampalli.	The approval of the District Educational Officer was not obtained for the transfer.
59.	14-14-0	Kaninepalle Ele; School C. Venkataiah teacher.	Want of recognition of school
78.	1- 1-0	The pay bill of Kanagavellone school February 1945.	The recovery of Rs.1-1-0 has not been effected.
62, 73, 30, 87, 02, 23, 30.		Tools and Plant discrepancies.	The differeces pointed out still remained to be reconciled .
21.	36-3-0	Pay bill of Rompichorla Ele. school for November '44. Payment of rent to school building after it was vacated.	The payment of the amount of Rs.33/- paid from 1-10-44 to 31-3-45 at Rs.3/- p.m. needs recovery.
ra 3 of AR 44-45.		The approval of the Educational authorities for the transfer of teachers still remained to be obtained..	
ra 10 of Ar 44-45.		The advance of Rs.13-14-0 is still pending adjustment. Early action is called for in this respect.	
ra 13 of AR 44-45.		The differences in tools and plant register remained to be reconciled.	

B.Ramayya
Dt. Inspector of L.F. accts

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A P P E N D I X

Pendings items relating to 1943-44 & 1944-45.

DISTRICT BOARD'S OFFICE
15 MAR 1948
CHITTOOR

em No. O.S. r A.R.	Amount. Rs. A. P.	Nature of objection.	
Item 2 of O.S. 43-44.		Tools & Plant discrepancy.	The descrepancy in respect of eight schools still remain to be rectified.
O.S. 44-45 I Half. items 113 & 275.		Appointment of peon and conductress in Ele. Schools.	The authority for the appointment of peon in addition to conductress remained to be pointed out.
99.	4- 0- 0	Payment of house rent to a person other than the owner.	The authorisation obtained from the owner remained to be produced.
114.	52- 0- 0	Appointment of additional teachers.	The sanction of the Dt. Board and the approval of the D.EO not pointed out.
257.		Recovery of excess payment of arrear salary Rs.5/-	Details for the recovery and connected papers not produced.
358.		Grant of leave on private affairs-Excess over three months. for 1 month & 9 days Rs.14-5-0. Recovery.	The recovery of Rs.14-5-0 still remained to be effected.
363.		Pay bill of Manikontapalle school for July 44. Bali Reddy.	Want of stamped acquitance.
465.	0- 8- 0	K. Khadar Hussain and K. Abdul Rahib of Araganda school.	Absent during July 44. It was not stated how the absence was treated and of contingencies for two assistants was drawn insted of only one teacher.
296, 413, 440 & 443.	20- 8- 0	Acquittances wanting.	The acquittances are still pending production.
A O. S. of 44-45.			
64.	9- 1- 0	Pay bill of Ulapadu school september 1944.	The acquittance for Rs.9-1-0 has not been produced.
108.		Pay bill of Cheenepalli school. Murad school Rs. 25/- sent by Money order.	The Money order account was not produced.
181.	4- 0- 0.	Pay bill of Mandeer.	The acquttance of the School still remained to be rpduced

Please Turn over.

Item No. of O.S. or A.R.	Amount. Rs.A. P.	Nature of objection.	
Item 20 of 44.-45.		Pay bill of Ele.Girls school pattur. The increase of teachers from 2 to 3 .	The approval of the Educational authorities was not pointed out.
35.		Pay bill of Narayanavanam school. Increase in strength.	The approval of the Educational authorities wan not pointed out.
221.		Transfer of Appasani Pilli from Ugranampalli to Vandiampalli.	The approval of the District Educational Officer was not obtained for the transfer.
69.	14-14-0	Kaninapalle Ele; School C. Venkataiah teacher.	Want of recognition of school
178.	1- 1-0	The Pay bill of Managavellone school February 1945.	The recovery of Rs.1-1-0 has not been effected.
162, 173, 180, 187, 202, 223, 230.		Tools and Plant discrepancies.	The differeces pointed out still remained to be reconciled .
121.	88-0-0	Pay bill of Rompicherla Ele. school for November '44. Payment of rent to school building after it was vacated.	The payment of the amount of Rs.88/- paid from 1-10-44 to 31-8-45 at Rs.8/- p.m. needs recovery.
Para 8 of AR 44-45.		The approval of the Educational authorities for the transfer of teachers still remained to be obtained..	
Para 10 of AR 44-45.		The advance of Rs.13-14-0 is still pending adjustment. Early action is called for in this respect.	
Para 13 of AR 44-45.		The differences in tools and plant register remained to be reconciled.	

B.Ramayya
Dt Inspector of L.F.
accts.

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REPLIES TO THE AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE CHITTOOR DISTRICT BOARD FOR 1946--47.

Para 2:- A sum of Rs. 96-8-0 was shown under credits under Permanent Advance as against a sum of Rs. 121-0-0 refunded during 1945-4 Hence the difference viz. the increase in the opening blance by Rs. 24-8-0.

Para 4:- Only 9 items relating to 1944-45 are pending involving no amoun Seven items relate to the differeuces in Tools and Plant Regist Action is being taken to reconcile the discrepancies early and replies will be furnished to the further remarks ~~xx~~ issued on t Audit Objection statement for 1944-45 - vide L.F.102 dated 13-5

Para 5:-
- (a) Steps are being taken to reconcile the discrepancies in the tools and plant register.
- (b) This was dropped by the Assistant Examiner of Local Fund Accounts during his recent audit of the office accounts.
- (c) The suit is still pending in the District Munsiff Court Sholinghur and it will be recovered early.
- (d) Action is being taken to reconcile the discrepancies.
- (e) The Government have been addressed in the matter vide this office letter R.F.16--23506/47 dated 6-3-1948.
- (f) Sanctioned in para 3 of G.O. No.174 Edn. dated 3-11-47 (Copy enclosed)
- (g) All the acquittances except that of Pandireva school for Rs. 25-3-0 were produced and the objections dropped vide further remarks on Audit Objection Statement for 1945--46.
- (h) The Government have been addressed in this office letter ~~addressed~~ No. R.F. 16--23567/47 dated 6-3-1948.
- (i) The further particulars were furnished and the objection was also dropped. Vide this office letter R.F.16-23567/47 dated 6-3-1948.
- (j) Steps are being taken to rectify the defects.

18689/48

C.M. 18689/49

Para 6:- The Travelling Allowance bills referred to in the objection were passed and the amounts were included by mistake in both the regu lar and compulsion consolidated bills. The amounts included and paid along with compulsory staff were recovered from the teachers concerned and credited to the District Board Funds as noted below.

1. Madimcherla: Rs. 11-10-0 Ch. No. 26 Hr dated 6-1-1948.
2. Chintaparti: Rs. 10--0-0 Ch. No. 317 Hr. dated 29-11-1947.

They will be produced and the discrepancy explained in person during local audit.

Para 7:- These acquittances will be shown during Local Audit.

Para 8 and 9:- The Government have been addressed in the matter and their orders are awaited. vide this office letter No. C1--5772/48-1 & 2 dated 8-4-1948.

Para 10:- The amount of Rs. 889-9-0 was refunded in cheque No. 805/80469 dated 24-5-48 and it was adjusted on 28-6-1948.

Para 11 & 12:- The Government have been addressed in the matter and their orders are awaited vide C1--20140/47 dated 29-5-1948.

with B2

Para 13: The Government have been addressed in the matter and their orders are awaited - vide C1-5772/48-3 dated 8-4-1948.

Para 14:- The audit fee of Rs. 1-1-0 for the year 1946--47 was adjusted to Provincial Funds on 17-11-1947.

Para 15:- Steps are being taken to reconcile the discrepancies etc. in the tools and plant registers.

District Board Office, ~~x~~
Chittoor,
Dated: 29th June 1948.

For Special Officer.

9

GOVERNMENT OF MADRAS
EDUCATION AND PUBLIC HEALTH DEPARTMENT.
G.O. No.R-174 Education dated 3rd November 1947.

ABSTRACT.

AUDIT REPORT - Chittoor District Board Elementary Education Fund 1945--46 Recorded.

- -

READ:- From the Examiner of Local Fund Accounts No.L.F.3729 dated 9-9-47

ORDER:

Recorded.

2. Para 6 of the Audit Report: The Examiner reports that a sum of Rs. 67800 still remain to be adjusted from the General Funds to the Elementary Educations Funds towards the additional contribution sanctioned in G.O.No. 1479 Education dated the 9th September 1945. The Special Officer is requested to adjust the amotnt at an early date and to report the fact to the Government.

3. Para 7 of the Audit Report: The expenditure of Rs. ~~67,800/-~~ 44,587-12-(incurred on the expansion scheme in excess of the subsidy sanctioned by Government is ratified.

4. Paragraph 14 (b) of the Audit Report: The examiner Reports that an excess grant of Rs. 190-11-3 drawn from Government towards midday meals has not yet been refunded to Government. The Special Officer should take steps to refund the amount at an early date.

5. Paragraphs 15 and 17 (b): A copy of the further remarks of the Examin is forwarded to the Special Officer, District Board, Chittoor for necessary action.

(BY Order of His Excellency the Governor)
M.V. Subramanian.
Secretary to Government.

/True Copy/

Extract from the ~~Minutes~~ letter No. L.F. 3729/ dated 9-9-47 from the Examiner of Local Fund Accounts:-

Paragraph 5:-

Paragraph 15 of the Audit Report: Papers in support of the agreed rate of Rs. 0-12-0 per mile for the conveyances of the articles of furniture was produced for verification. Information was not furnished as to the items of furniture conveyed in all and in each trip or consignment. The Special Officer may be required to furnish the above particulars to verify the correctness of the conveyance charges paid.

Paragraph 6:-

Paragraph 17 (b) of the Audit Report: The Special Officer may be required to reconcile the discrepancy in the tools and plant register and to report the fact.

/True Copy/

For Special Officer,

A.r-9/7.

REPLIES TO THE AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNT OF THE CHITTOOR DISTRICT BOARD FOR 1946--47.

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Para 2:- A sum of Rs. 96-8-0 was shown under credits under Permanent Advance as against a sum of Rs. 121-0-0 refunded during 1945- Hence the difference viz. the increase in the opening balance by Rs. 24-8-0.

Para 4:- Only 9 items relating to 1944-45 are pending involving no amoun Seven items relate to the differences in Tools and Plant Regist Action is being taken to reconcile the discrepancies early and replies will be furnished to the further remarks xx issued on t Audit Objection statement for 1944-45 - vide L.F.102 dated 138

Para 5:- (a) Steps are being taken to reconcile the discrepancies in the tools and plant register.
(b) This was dropped by the Assistant Examiner of Local Fund Accounts during his recent audit of the office accounts.
(c) The suit is still pending in the District Munsiff Court Sholinghur and it will be recovered early.
(d) Action is being taken to reconcile the discrepancies.
(e) The Government have been addressed in the matter vide this office letter R.F.16--23506/47 dated 6-3-1948.
(f) Sanctioned in para 3 of G.O. No.174 Edn. dated 3-11-47 (Copy enclosed)
(g) All the acquittances except that of Pandiravu school for Rs. 25-3-0 were produced and the objections dropped vide further remarks on Audit Objection Statement for 1945--46.
(h) The Government have been addressed in this office letter xxxxxxx No. R.F. 16--23567/47 dated 6-3-1948.
(i) The further particulars were furnished and the objection was also dropped. Vide this office letter R.F.15-23567/47 dated 6-3-1948.
(j) Steps are being taken to rectify the defects.

Para 6:- The Travelling Allowance bills referred to in the objection were passed and the amounts were included by mistake in both the regular and compulsion consolidated bills. The amounts included and paid along with compulsory staff were recovered from the teachers concerned and credited to the District Board Funds as noted below.

1. Nadimcherla: Rs. 11-10-0 Ch. No. 90 Rr. dated 6-11948.
2. Chintaparti: Rs. 10--0-0 Ch. No. 517 Rr. dated 29-11-1947.

They will be produced and the discrepancy explained in person during local audit.

Para 7:- Thexx acquittances will be shown during Local Audit.

Para 8 and 9:- The Government have been addressed in the matter and their orders are awaited, vide this office letter No. C1--5772/48-1 & dated 6-4-1948.

Para 10:- The amount of Rs. 357-9-0 was refunded in cheque No. 805/80469 dated 24-6-48 and it was adjusted on 26-6-1948.

Para 11 & 12:- The Government have been addressed in the matter and their orders are awaited vide C1--20140/47 dated 20-3-1948.

Para 13:- The Government have been addressed in the matter and their orders are awaited - vide C1-5772/48-3xx dated 6-4-1948.

Para 14:- The audit fee of Rs. 1-1-0 for the year 1946--47 was adjusted to Provincial Funds on 17-11-1947.

Para 15:- Steps are being taken to reconcile the discrepancies etc. in the tools and plant registers.

For Special Officer,

District Board Office, m
Chittoor,
Dated: 29th June 1948.

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: 2 :

8

GOVERNMENT OF MADRAS
EDUCATION AND PUBLIC HEALTH DEPARTMENT.
G.O. No.R-174 Education dated 3rd November 1947.

ABSTRACT.

AUDIT REPORT - Chittoor District Board Elementary Education Fund 1945--46 - Recorded.

- -

READ:- From the Examiner of Local Fund Accounts No.L.F.3729 dated 9-9-47

ORDER:

Recorded.

2. Para 6 of the Audit Report: The Examiner reports that a sum of Rs. 67800 still remain to be adjusted from the General Funds to the Elementary Educations Funds towards the additional contribution sanctioned in G.O.No. 1479 Education dated the 9th September 1945. The Special Officer is requested to adjust the amount at an early date and to report the fact to the Government.

3. Para 7 of the Audit Report: The expenditure of(Rs. ~~47,800/~~ 44,587-10 incurred on the expansion scheme in excess of the subsidy sanctioned by Government is ratified.

4. Paragraph 14 (b) of the Audit Report: The examiner Reports that an excess grant of Rs. 190-11-3 drawn from Government towards midday meals has not yet been refunded to Government. The Special Officer should take steps to refund the amount at an early date.

5. Paragraphs 15 and 17 (b): A copy of the further remarks of the Exami is forwarded to the Special Officer, District Board, Chittoor for necessary action.

(BY Order of His Excellency the Governor)
M.V. Subramanian.
Secretary to Government.

/True Copy/

Extract from the ~~Minutes~~ letter No. L.F. 3729/ dated 9-9-47 from the Examiner of Local Fund Accounts:-

Paragraph 5:-

Paragraph 15 of the Audit Report: Papers in support of the agreed rate of Rs. 0-12-0 per mile for the conveyances of the articles of furniture was produced for verification. Information was not furnished as to the items of furniture conveyed in all and in each trip or consignment. The Special Officer may be required to furnish the above particulars to verify the correctness of the conveyance charges paid.

Paragraph 6:-

Paragraph 17 (b) of the Audit Report: The Special Officer may be required to reconcile the discrepancy in the tools and plant register and to report the fact.

/True Copy/

For Special Officer,

A.*-9/7.

17

EXTRACT FROM THE MINUTES OF PROCEEDINGS OF THE DISTRICT BOARD CHITTOOR PASSED AT ITS MEETING HELD ON 30--6--48.

RESOLUTION NO: 88.

Read the draft replies to the Audit report on the Elementary Education Fund accounts of the Chittoor District Board for the year 1946-47.

10

RESOLUTION:

Approved.

Sd. J.C. Griffiths,
Special Officer.

/True Copy/

For Special Offic

19

EXTRACT FROM THE MINUTES OF PROCEEDINGS OF THE DISTRICT BOARD .CHITTOOR PASSED AT ITS MEETING HELD ON 30--6--48.

RESOLUTION NO: 88.

Read the draft replies to the Audit report on the Elementary Education Fund accounts of the Chittoor District Board for the year 1946-47.

RESOLUTION.

--

Approved.

Sd. J.C. Griffiths,
Special Officer.

/True Copy/

For Special Officer, 10.7

L.F.No. 3535 | 3.8.48

Office of the Examiner of Local Fund
Accounts, Madras-2. Dated

Sub: Audit Report-Chittoor District Board-Elementary Education Fund-1946-47.

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

Paragraphs 5(a), (d), (1), and 15 of the audit report.

The discrepancies exist from 1943-44 and in spite of the defect having been pointed out every year reconciliation has not been ~~done.~~ made.

Paragraph 17 of the audit report.

The annual Objection statement for 1946-47 has not been received back with replies. The delay may be required to be explained.

29.7.48.

Assistant Examiner of L.F.Accts.,
Western Circle, Salem.

as
29.7.48

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

L.F.No.3 535 /3.82-48 Office of the Examiner of Local Fund Accounts, Madras-2. Dated

Sub: Audit Report-Chittoor District Board-Elementary Education Fund-1946-47.

58038

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

ASST. SECRETARY TO GOVERNMENT, EDUCATION AND PUBLIC HEALTH DEPT.
4 - AUG 194

Paragraphs 5(a), (d), (j), and 15 of the audit report.

The discrepancies exist from 1943-44 and in spite of the defect having been pointed out every year reconciliation has not been ~~done.~~ made.

Paragraph 17 of the audit report.

The annual Objection statement for 1946-47 has not been received back with replies. The delay may be required to be explained.

R.K.Chari
29-7-48

Assistant Examiner of L.F.Accts.,
Western Circle, Salem.

29-7-48

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

Edn & H Dept.
C1.

Please see the remarks of the Examiner of L.F. Accts at p 23 ante. With reference to the replies of the S.O. Dt. Bd., Chittoor at p. 13 ante to the Audit objections the papers mentioned at 'A' and 'B' do not appear to have been recd. by Gov~~t~~. From the L.F. it is observed that the papers have been forwarded to Govt. thro. the DPI. The DPI is being reminded separately. This may lie over till a reply from the DPI is received.

LF
56265/48

Mon
20/8/48

ASST. SECRETARY TO GOVERNMENT
29 JUL 1948
EDUCATION AND PUBLIC HEALTH DEPT.

C1

1X

56265

LOCAL ADMINISTRATION DEPARTMENT.

From
N. Subrahmanyam, Esq., I.C.S.,
Special Officer,
District Board, Chittoor.

To
The Secretary to the Government of Madras,
Edn. & Public Health Department
Fort St. George,
Madras. 9

Roc. C1/5772/48.

Dated: 24-7-48.

Sir,

Sub: Audit--Chittoor District Board--Elementary Education Funds--for 1946-47--Dispensation of tenders--early orders--solicited.

Ref: This office letter No. C1/5772/48- 1 & 2 dated 8-4-48.

Not Recd.

pp 7 9 infra
[illegible] recd from the DPI

I invite attention to my letters noted above and request the issue of early orders on the subject.

Rangachary
27/7
For Special Officer.

kr. 26/7.

26

AST 27 15 15

C.F. 32.

Local Administration Department

From (Name) N. Subrahmanyam, Esq., I.C.S.

Designation Special Officer,

Station District Board, Chittoor.

To

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

Received Registered

Enclosures:

61082

ASST. SECRETARY TO GOVERNMENT
15 AUG 1948
EDUCATION AND PUBLIC HEALTH DEPT.

Case submitted separately & Relates to a different subject.

Roc.No. C6--5772 of 48 dated 10th August 1948.

Sir,

Sub:- Audit - Chittoor District Board - Elementary Education Funds - 1945--46 - Early orders -- solicited.

Ref:- 1. This office letter Nos. C1-5772/48-3 and 4 dated 8-4-48 addressed through the Director of Public Instruction, Madras.
2. Government Endorsement No. 18689/48-2-C1-Education dated 1-6-1948.

I request the favour of very early orders on this office references cited above.

G Rangachari 13/8
For Special Officer,

A.r. 12/8.

Exp H Dept
C1

58038/48

Audit Report - 1946-47 - E.E. Fund.
Chittoor Dt. Bd.; Recorded.

p 21 cf

From The Examr of L F Accts. No. 3535
dated 3-8-48

16

18
26/8

order No 2120 Edn. dated 26.8.48
MS

1. Recorded.

p 13 cf

2. Para 5 (e) and (h) and paras 8, 9 and 13 of the Audit Report. Seperate orders will be issued by Govt in the matter.

3. An extract of the remarks of the Examiner of L F Accts ~~from his~~ letter cited above is forwarded to the S.O. Dt. Bd., Chittoor, for necessary action.

p 21 cf

28/8/48

To
The S.O. Dt. Bd.,
Chittoor (with a copy of p 21 cf)
The DPI (with a copy of the report, with reply of the S.O. & a copy of p. 21 cf).

28.8.48

31/8/48

Note:

With ref. to the replies of the S.O. at p. 13 cf. the papers referred to at 'A' & 'B' have not been recd. by Govt. The DPI is being reminded separately. As regards replies to para 5 (e) and (h) the ~~concerned~~ relevant file has

p 13 cf

30

been submitted separately -

23/8/48

DM
23/8/48

24/8/48

Tlnr. B2

2/24/8

31

17

E&PH Dept
C1

T. M.

106
25/8.

Issued
25/8

From The Asst. Secretary to Govt.
To The Dy. DPI.

Sub. Audit - Chittoor District Board. Elementary Education funds for 1946-47. Dispensation of tenders etc

Please forward with remarks very urgently the letters of No. C1/5772/48-1,2,3 and 4 dated 8-4-48 of the Special officer, Dt. Bd., Chittoor addressed to Govt. through the DPI

pp 3 cf

DM
24/8/48

Tlnr. B2

pc 25/8

20/8/48

Note

Please see the letters at pp 1 & 3 cf. The ~~td~~ original letter referred to by the

32

S.O. Dt. Bd. Chittoor does not appear to have been received in this section. (This letter is sent through the DPI) The draft. T.M. above is for approval.

20/8/48

20/8/48

The B2 20/8 relating to dispensation of tenders in purchasing, slates, slate pencils, chalks, buckets etc & and also, appointment of peons & conductresses in Ely Schools.

33

C.F. 32.

LOCAL ADMINISTRATION Department

From (Name) J.C.Griffiths,Esq.,I.C.S.

Designation Special Officer,

Station District Board, Chittoor.

Received Registered

To Secretary to the Government of Madras,
~~The~~ Edn. & Public Health Department,
Fort St. George, Madras 9.
Through
The Director of Public Instruction,
MADRAS.

DIRECTOR OF PUBLIC INSTRUCTION MADRAS
11 APR 1948
C 8703/48

Enclosures:

Roc No. C1/5772/48.2. dated 8th April 1948.

18

Sir,

Sub: Audit--Chittoor District Board--Elementary Education Fund accounts--1946-47--orders--solicited.

Ref: Para 9 of the Audit Report for 1946-47.

Extract at p suspra

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1 The appointment of both a peon and a conductress in Elementary schools is objected to in para 9 of the Audit Report (Copy enclosed) on the plea that G.O. No. 598 Law and Edn. dated 25-3-32 does not permit the same.

Not put up.

2 In this connection I beg to submit that the appointment of a peon in Elementary schools in compulsory areas having a strength of over 200 is permitted in G.O. No. 23 Edn. dated 4-1-46. The appointment of a conductress to a school having a strength of not less than 30 girls is also permissible as per the instructions contained in the same G.O. Moreover, the peons so ~~employed~~ employed are full time servants while the conductresses are part-time servants. Further, the attendance of girls inall compulsory areas is by no means encouraging and if the posts of conductresses are abolished, then the attendance of girls would deteriorate still further.

Not put up.

3 As the duties of the conductress are quite distinct from those of the peon, whose appointment was ordered solely to attend to all menial work connected with the school, I request that the Government be pleased to approve of the - - appointment of both the peon and the conductress in all schools in compulsory areas provided the total strength is over 200 and that of girls is above 30.

4 Early orders are solicited.

9.4.48

For Special Officer,

kr. 9/4.

M
9-4

EXTRACT FROM THE AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE CHITTOOR DISTRICT BOARD OF THE CHITTOOR DISTRICT ~~BOA~~ FOR THE Year 1946--47.

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9. Appointment of peons and conductresses:

Under G.O. No. 598 Law, Edn. dated 25-3-42 (32), either a peon or one or more conductresses can be employed in an elementary school ~~choultry~~ Contrary to the above instructions, peons as well as conductresses were employed in the same school. Vide instances in the item No. 16 of the Annual objection statement for 1946-47. Unless the sanction of Government is obtained, the exepnditure incurred on the appointment of peons is illegal and needs to be made good by persons responsible .

R. Raghavachariar,
Assistant Examiner of L.F. Accounts,
Western circle, Salem.

/ True copy /

9.4.48
For Special Officer

C.F. 32.

LOCAL ADMINISTRATION Department

From (Name) J.C.Griffiths,Esq.,I.C.S.
Designation Special Officer,
Station District Board, Chittoor

Received .... Registered ....

To Secretary to the Government of Madras,
The Edn. & Public Health Department,
Fort St. George, Madras--9.
Through
The Director of Public Instruction,
Madras.

DIRECTOR OF PUBLIC INSTRUCTION
11 APR 1948
MADRAS

Enclosures:

Roc No. C1/5772/48-1 dated 8th April 1948.

Sir,

Sub: Audit - Chittoor District Board--Elementary Education funds for 1946-47--dispensation of tenders--orders--solicited.

Ref: Para 8 of the Audit report for 1946-47.

Enclosed at p10 infra

In enclosing a copy of para 8 of the Audit Report on the Elementary Education fund accounts of this District Board for the year 1946-47, I beg to explain as follows the circumstances under which regular tenders could not be invited for the purchase of the materials referred to therein.

(a) Purchase of time pieces Rs. 2036-4-0: Quotations for the supply of 100 time pieces were called for in the months of October and November 1946 from various reputed firms. But all the companies regretted their inability to supply them due to non-availability of stock on account of war conditions.

As several Board Elementary schools were badly in need of time pieces and as the Educational authorities were bitterly complaining about the non-supply of time pieces to these schools, quotations were called for again in December 1946 but in vain. It was only in the latter half of February and in March 1947 that some companies submitted their quotations for the supply of time pieces. Though the actual requirement of time pieces was 300, orders were placed with two - - dealers who furnished the lowest rates for the supply of 100 time pieces only due to their inability to supply more. The said order was placed after personal inspection of the samples by my predecessor and the District Board Educational Officer.

(b) Purchase of buckets Rs. 1012-8-0: As regards the purchase of buckets, no tenders were called for as the anticipated cost of buckets was less than Rs. 1000/- But due to subsequent reports received from the Headmasters of other Ele. schools the original no. of 250 had to be raised to 300 and the supplier who furnished quotations for the supply of 250 only in the first instance was asked to supply ultimately 300 buckets. Thus the actual cost of these articles rose above Rs. 1000/- by a very small amount. The supply was, however, made at the controlled rates only.

(c) Purchase of slates Rs. 4522-14-0: As no tenders need be called for, for the supply of books, it was presumed that there was no need to call for tenders in the case of slates also, since the subsidy was sanctioned under the general head of 'Books and slates'. In this case the procedure of the previous year was followed. Moreover, these articles were also subjected to fluctuation and several suppliers who furnished quotations expressed their inability to supply the 1st quality of slates asked for. Consequently orders for the supply of slates were placed with two companies which furnished the lowest quotations.

P.T.O.

(d) Cost of utensils Rs. 2126--5--0:

Due to scarcity of materials the Commissioner, Civil supplies, Madras had to be addressed for allotting necessary sheets of copper and brass ~~sheets of~~ for the manufacture and supply of the utensils at the controlled rates. Thereupon the Commissioner, Civil Supplies replied that the required utensils could be purchased from the recognised dealers from out of the quota allotted to them. The utensils were got with great difficulty at the controlled rates only.

In view of the above facts and since the prices were liable to continual fluctuations due to unsettled conditions of the market and difficulty in obtaining the required quantities from a single firm. I request that the Government be pleased to approve the action of my predecessor in having dispensed with the ~~the~~ tenders under clause (iii) of rule 203 B of the Local Boards Manual as introduced in G.O. No. 1565 L.A. dated 17-4-43.

Early orders are solicited.

9.4.48

3/4 For Special Officer

9-4

kr. 9/4.

EXTRACT FROM THE AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE CHITTOOR DISTRICT BOARD OF THE CHITTOOR DISTRICT FOR THE YEAR 1946--47.

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8. Tenders not invited: Tenders were not invited for the purchase of the following articles of equipment though the cost of supplies in each case exceeded Rs. 1000/- The purchase was however made at the controlled rates in the case of utensils and at the lowest rates offered on quotations obtained from several reputed firms. It was stated that tenders could not be invited as the prices were liable to continual fluctuations due to unsettled conditions of the market and difficulty in obtaining the required quantities from a single firm. The sanction of Govt. may be obtained for dispensing with tenders as required in G.O. No. 1565 L.A. dated 17--4--43.

(1) Vr. 3765/3-47 Cost of slates and slate pencils Rs. 2261-7-0
(2) Vr. 3653/3-47 -do- Rs. 2261-7-0
(3) Vr. 3771/3-47-Cost of 40 west Clock time pieces at Rs. 31/- each Rs. 1240/- from General stores, Chittoor.
(4) Vr. 3772/3-47-Cost of 35 Smith alarm time pieces at Rs. 22-12-0 from P.V. Krishniah Chetty and Sons Rs. 796-4-0
(5) Vr. 3358/3-47 Cost of 300 buckets at Rs. 3-6-0 each Rs. 1012-8-0
(6) Vr. 3689/3-47 Cost of utensils Rs. 2126--5--0

R. Raghavachariar,
Asst. Examiner of Local Fund Accounts,
Western circle, Salem.

/True copy/

9.4.48

For Special Officer,

9-4

T12

C.F. 32.

LOCAL ADMINISTRATION Department

From (Name) J.C.Griffiths,Esq.,I.C.S

Designation Special Officer,

Station District Board, Chittoor.

Received .... Registered ....

To Secretary to the Government
of Madras,
Edn. & Public Health Department,
Fort St., George, Madras-9.
Through
The Director of Public Instruction
MADRAS.

DIRECTOR OF PUBLIC INSTRUCTION
11 APR 1948
MADRAS

Enclosures:

Roc.No.C1/5772/48. 4 dated 8th April 1948.

Sir,

Sub: Audit--Chittoor District Board--Ele. Education Funds Accounts--1945-46--early orders--solicited.

Ref: 1. G.O. No. R. 174 Edn. dated 3-11-47.
2. This office letter No. R.F. 16/23506/47 D/6-3-48.

In as much as the two paras of objections referred to in this office letter under reference have been carried over to the Audit Report for the year 1946-47, I beg to request that very early orders may be issued in the matter.

9.4.48

For Special Officer,

9-4

kr. 9/4.

B/24-3

EXTRACT OF PARAS 8 AND 9 OF THE AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE CHITTOOR DISTRICT BOARD FOR THE YEAR 1946-47.

--:0:--

x x x x

8. TENDERS NOT INVITED:--Tenders were not invited for the purchase of the following articles of equipment though the cost of supplies in each case exceeded Rs.1,000/-. The purchase was however made at the controlled rates in the case of utensils and at the lowest rates offered on quotations obtained from several reputed firms. It was stated that tenders could not be invited as the prices were liable to continual fluctuations due to unsettled conditions of the market and difficulty in obtaining the required quantities from a single firm. The sanction of Government may be obtained for dispensing with tenders as required in G.O.No. 1565 L.A., dated 17-4-1943.

(1) Vr. 3765/3-47 - Cost of slates and slate pencils
Rs. 2,261--7-0
(2) Vr. 3653/3-47 - -do- Rs. 2,261--7-0
(3) Vr.3771/3-47 - Cost of 40 West clox time pieces
at Rs.31/- e [illegible] s.1240 from General Stores, Chittoor.
(4) Vr. 3772/3-47 - Cost of 35 Smith alaram time pieces
at Rs.22-12-0 from P.V.Krishniah Chetty and Sons Rs. 796--4-0
(5) Vr. 3358/3-47 - Cost of 300 buckets at Rs.3-6-0 each
Rs. 1,012-8-0
(6) Vr.3689/3-47 - Cost of utensils - Rs.2,126--5-0.

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9. Appointment of peons and conductresses:

Under G.O.No. 598 Law and Edn., dated 25-3-1942, either a peon or one or more conductresses can be employed in an elementary school. Contrary to the above instructions, peons as well as conductresses were employed in the same school - Vide instances in the item No. 16 of the Annual objection statement for 1946-47. Unless the sanction of Government is obtained, the expenditure incurred on the appointment of peons is illegal and needs to be made good by persons responsible.

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/True copy/

12/5
For Special Officer,
District Board, Chittoor.

S.n.v.8-5.

17/8

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NTR

17/5/1

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.C. NO. 870-B.1/48 dated 31--8--1948.

SUB: ELEMENTARY EDUCATION - Chittoor -District Board, Audit report for 1946-47.

pp 7+9 ante

REF: Letter R.O.C.No.C.15772/48 G.2 of the Special Officer, District Board, Chitoor dated 8--4--1948.

ASST. SECRETARY TO GOVERNMENT
9 SEP 1948
EDUCATION AND PUBLIC HEALTH DEPT.

66889

SUBMITTED.

2. Under the circumstances explained by the Special Officer, District Board, his action in not having called for tenders and endorse in respect of the several items mentioned therein may kindly be approved.

3. Item 9 ~~and~~ of the Audit Report:-

The action of the Special Officer, District Board in having employed both the conductress and the peon may be approved for the year 1946--1947.

Para 3 pp 7 ante

4. The request of the Special Officer, District Board to have both the peon and conductress in general, contained in his letter of the same number and date is not recommended.

7/9

for DIRECTOR OF PUBLIC INSTRUCTION.

JRw 7.9.

To

THE SECRETARY TO GOVERNMENT,
EDUCATION AND PUBLIC HEALTH DEPARTMENT,
MADRAS.

RAM.3/9.

Local Administration Department:

From	To
N. Subrahmanyam, Esq., I.C.S., Special Officer, District Board, Chittoor.	The Director of Public Instruction, MADRAS.

Roc. No. C1--5772 of 48

Dated: 27th October 1948.

Sir,

Sub:- Audit - Chittoor District Board - 1946--47 - copy of para 13 - forwarded.

Ref:- Your letter Roc. No. 870-B1/48 dated 19-10-1948. P. 19

Rc

Rc 870-B1/48

30 OCT 1948 MADRAS

I enclose a copy of para 13 of the Audit Report for 1946--47 as desired by you.

P. Rangayya
27/10

For Special Officer,

A.r. 27/10.

Audit Report on the Elementary Education Fund Accounts of the Chittoor District Board of the Chittoor District for the year 1946--47.

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x x x x x x

2 P.A.S.
5/11.

13. Compulsory education - Midday Meals - Maintenance of Cash Books - defects:-

p.t.o.

46 24

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(a) The cash books in respect of the midday meals were not correctly maintained by the Chairmen of the Food Committees. The Cash books were not closed monthly and the balance on hand on 31-3-47 was also not worked out. There was no evidence of check by the Chairman of food committees. In several cases, the pagewar totals were not made in the cash books. In cases where the cash balances were refunded, particulars regarding the Chalan No. and date were not noted. The following cash books were not closed for 1946--47.

(1) Bommasamudram Centre.
(2) Ramapuram.
(3) Madanapalle.
(4) Ramakrishnarajupet.

x x x x x

/True Copy/

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25 47 E & PH Dept.
C1

Audit - Chittoor Dt. Bd., Elementary Education Fund Accounts 1946-47

15/9 ~~16/9~~ pp 7 + 9 cf From The S.O. Dt. Bd., Chittoor ~~Roc~~ No. C1/5772/48-1 and 2 dated 8-4-48

p 15 cf. From The DPI ~~Roc~~ No 870-B.1/48 d/31-8-48

Memo No 56265/48-1 Edn dated 15-9-48

Extract at p 10 cf (Original Report at Ⓐ) 1. ~~Item~~ Para 8 of the Audit Report

In the circumstances explained the Govt. ratify the action of the S.O. Dt. Bd., Chittoor in having dispensed with ~~the~~ tenders in respect of the articles mentioned in the Audit report.

Explained at p 8 cf 2. ~~Item~~ Para 9 of the Audit Report.

The action of the S.O. Dt. Bd., Chittoor in having employed both Conductresses ~~as well as~~ and peons in the Schools during 1946-47 is approved. The proposal of the S.O. to appoint both Conductresses ~~as well as~~ and peons in all Schools in general is not approved.

Paras 3. p 7 cf + p 15 cf

Vide pp 3 & 5 cf 3. The DPI is requested to forward with his remarks at an early date letter No. C1. 5772/48-3 dated 8.4-48 from the S.O. Dt. Bd. Chittoor relating to para 18 of the Audit Report for 1946-47.

17.9.48

To
The S.O. Dt. Bd. / Chittoor
(paras 1 + 2 only)
The Examr. of L F Accts
(paras 1 + 2 only)
The DPI

13.9.48

14/9/48

15/9/48

Reminded on 7-11-48

2

4f

Note

Please see the letter from the DPI at p15 cf. The recommendations of the DPI may be accepted. A draft memo is submitted for approval.

With ref to letter ~~from the S.O. Dt.~~ ~~Bd. Chittoor~~ No. C1/5772/48.4 dated 8.4.48 from the S.O., Dt. Bd., Chittoor at p11 cf it may be pointed out that orders have already issued in the matter vide Ⓑ/28. No action is therefore called for on this letter.

p11cf

G.O. 174 Edn
3-11-47

The DPI has not yet forwarded the S.O's letter No. C1-5772/48.3 dated 8.4.48 relating to para 13 of the Audit Report for 1946-47 (regarding Midday meals — maintenance of cash book) — ~~for~~ The DPI may be asked to forward the letter at an early date. A paragraph has been added in the draft overleaf.

vide pp3 & 5cf

Ⓐ/6cf

Thro. B2
14/9/48

13.9.48

14/9/48

15/9/48

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26 49

RC. 870-B1/48.

17 NOV 1948

C1

Office of the Director of
Public Instruction, Madras.
Dated 5th November 1948.

SUB: AUDIT - Chittoor District Board - 1946-47 - Midday meal scheme.
Ref: Letter Roc.No. C1-5772/48 dated 27th October 1948, of the Special Officer, Dt. Board, Chittoor.

@£@

85390

p19 ante

Submitted ~~to~~ with reference to para 3 of Govt. Memo. No. 56265/48-1C Edn. dated 15-9-1948.

2. Kind attention is invited to the Govt. Memo. No. 36017-B2/48-2 Edn. dated 10-9-1948 wherein the Special Officer, Dt. Board, Chittoor was asked to submit a detailed report to Government about the irregularities through the Examiner of Local Fund Accounts, Madras.

15.11.48

for Director of Public Instruction.

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

15/11

kn.11.11.

52

E & P.H. Dept.
C1.

Thro. B2

Please see the reply from the DPI overleaf to para 3 of Govt. memo at p. 19 ante. Separate action on this is being taken in B2 section. This ~~papers may~~ file may now be closed and the papers may be added to G.O. at (A)

G.O. 2120 Edn
26-8-48

21/11/48

22/11/48

22/11/48

27

~~C1~~ B2

51

C.F. 32.

Local Administration Department

From (Name) N. Subrahmanyam Esq.,
I.C.S.,

Designation Special Officer,
District Board,
Chittoor.

Station

Received

Registered

To

The Secretary to the Govt. of
Madras,
Edn. & Public Health Departt.,
Fort St. George, Madras.

ASST. SECRETARY TO GOVT.
2? DEC 1948
EDUCATION AND PUBLIC ... DEPT.

Enclosures;

97324

Roc No. C1-5772/48. dated 22nd December 1948.

Sir,

Sub:- Audit - Elementary Education Funds - Chittoor District Board - 1946-47 - continuance of conductresses during 1947-48 and 1948-49 - objected to - early orders requested.

Ref:- This office letter No. C1-5772/48 dated 28-10-48 addressed through the Director of Public Instruction, Madras.

I request the favour of very early orders on this office letter cited above, as the Audit Department are pressing for the reply.

A.L. 24/12.

C. Rangachari
27/12
For Special Officer.

E S92

28 ~~3~~ S3

11/5/1

Audit - Elementary Education ~~Funds~~. Chittoor Dt. Bd., 1946-47 - Continuance of Conductresses during 1947-48 and 1948-49.

p.c.f.

From The S.O. Dt. Bd; Chittoor No. C1-5772/48 dated 22-12-1948

Memo No. 97324/48-1 ~~Edn~~ C1 dated 4-1-1949

The DPI is requested to forward with his remarks the letter No. C1-5772/48 dated 28-10-48 ~~addr~~ of the S.O. Dt. Bd. Chittoor addressed to Govt. through the Director

To
The DPI

8/1

2/1/49

3/1/49

3/1/49

54

C1/ 29 55

R.C.NO.870-B.1/48

Office of the
Director of Public Instruction,
Madras, Dated 17-1-1949.

ASST. SECRETARY TO GOVT.
20 JAN 1949
EDUCATION AND PU

From
The Director of Public Instruction,
Madras.

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

Sir,

Sub: Audit Report - Chittoor District Board - 1946-47 - Elementary Education Fund.

4078 p3 ante Ref: Government Memo. No.97324/48-1-C.1 Edn dated 4-1-1949

The Special Officer has been requested to send further particulars re: the termination of the services of the conductress. I shall submit the Special Officer's letter with my remarks soon after his reply is received.

Yours faithfully,

18.1.49

for Director of Public Instruction.

RVR 18/1/-

E&PH Dept.
C1.

The final reply from the DPI may be awaited till 15-2-1949.

26/1/49

23/1/49 23/1/49

3/18/1

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.C.NO.870-B.1/48 Dated 21-1-1949.
£@£

Audit - Chittoor District Board - Elementary Education Funds - Audit objections for 1946-47 - Orders requested.

Ref: Letter RC.No.5772/48-C dated 28-10-48 from the Special Officer, District Board, Chittoor.

p 9 infra

ASST. SECRETARY TO GOVERNMENT, EDUCATION AND PUBLIC
20 JAN 19
28

Submitted.

2. The Special Officer has also stated that the services of the conductress in all the elementary schools were dispensed with in 1948.

5652

3. A copy of the Special Officer's letter ROC.No.Cl.5772/48 dated 10-1-49 is also enclosed.

not recd.

since recd at p 11 infra

28.1.49

for Director of Public Instruction.

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

28/1

Copy to the Special Officer, District Board, Chittoor.
RVR 24/1/-

2444

25

1

From
N.Subrahmanyam,Esq.,I.C.S.
Special Officer,Dist.Board
Chittoor.

To
The Secretary to Government
Education & P.H.Department
Fort St.George,Madras 9.
Through
The Director of Public
Instruction,Madras.

Rc.870
~~8970B1/48~~

31

Rc.No.5772/48-C1 dated 28th October 1948.

~~26~~

Sir,

AUDIT--Chittoor District Board--Elementary Education Funds--Audit Objection statement for 1947-48--Orders requested.
Ref: Government Memo No.56265/48-IC Edn. dated 15-9-48.

....

(N)/477

(G.O.2120 Edn / 26-7-48)

(N)/474

As per para 2 of the Government Memorandum cited above orders have since been issued to dispense with the services of all conductresses employed in Elementary Schools where there are peons.

In this connection, it is submitted that the peons and conductresses were continued in service during 1947-48 also awaiting orders of the Government on the Audit Report for 1946-47. The same objection was carried over in the Annual Objection statement for '47-48 also. The District Inspector of Local Fund Accounts, Chittoor was furnished with a copy of the Government Memo read above, in reply to his objection regarding the entertainment of both peons and conductresses in elementary schools during 1947-48. But the objection was not dropped on the plea that the Government Memo referred to relates to the year 1946-47 only and requested to obtain the orders of the Government for 1947-48 also.

N/47

Under the above circumstances, I request that the Government be pleased to approve of the continuance of the conductresses during 1947-48 and 1948-49 till the receipt of orders of Government on the Audit Report for 1946-47 when their services were dispensed with.

Govt. orders were passed on 15-9-48
N/47

G Rangachary 3/11
for Special Officer.

tms.3/11.

4
60

2/20 ET

Same as pp 73-75 infra

61

32

		Date of termination.
	Chittoor Taluk:	
1.	Bd. Elementary School, Aragonda	8-10-1948
2.	Board Higher Elementary School, Mommasamudram	10-10-1948
3.	-do- Irala	10-10-1948 F.N.
4.	Bd. Ele. Schoo, Kothapalle	10-10-1948 F.N.
5.	Bd. Higher Elementary School, Penumur	9-10-1948.
6.	-do- Puthalpat	10-10-1948
7.	-do- Ramapuram	10-10-1948 F.N.
8.	Bd. Elementary School, Thavanampalle	15-10-1948.
9.	Bd. Higher Elementary School, Thungandram	~~10~~- 11-10-48 F.N.
10.	-do- Ugranapalle	15-10-1948
11.	Bd. Elementary School, Paradarami	10-10-1948.
	Palamaner Taluk:	
12.	Palamaner	10-10-1948.
	Punganur Taluk:	
13.	Bd. Higher Elementary School, Chowdepalle	~~10~~- 11-10-48 F.N.
14.	Bd. Ely. School, Kandur (Hindu)	10-10-1948 F.N.
15.	Ramasamudram	9-10-1948.
16.	Board Higher Elementary School, Royalpet	10-10-1948.
17.	-do- Sodam	15-10-1948.
18.	Bd. Elementary School, Somala	15-10-1948 F.N.
19.	Bd. Elementary School, Madanapalle (Hin)	
20.	Bd. Higher Elementary School, Kothakota	10-10-1948 F.N.
21.	Bd. Ely. School, Kurabalakota	18-10-1948 F.N.
22.	Bd. Hr. Elementary School, Pedda-Tippasamudram	11-10-1948
23.	Bd. Elementary School, Chinnatippasamudram (Hindu)	12-10-1948
24.	-do- Nimmanapalle	10-10-1948 F.N.
25.	Bd. Higher Elementary School, Thamballapalle	15-11-1948.
	Voyalpad Taluk:	
26.	Bd. Elementary School, Chinthaparthy	~~1510~~ 15-10-48 F.N.
27.	Bd. Hr. Ely. School, Kalikiri	10-10-1948.
28.	Bd. Ele. School, Kalikiri	10-10-1948.
29.	~~Namim~~ Nadimcherla	9-10-1948.
30.	,, Piler (Hindu)	10-10-1948.

~~12~~
62

: 2 :

31. Bd. Hr. Elementary School, Rompicherla	9-10-1948.
32. Bd. Elementary School, Yerradiddipalle	7-10-1948 F.N.
33. -do- Voyalpadu (combined)	1-11-1948
Chandragiri Taluk	
34. Bd. Elementary School, Chandragiri Newpet	10-10-1948 F.N.
35. -do- Karakambady	10-10-1948.
36. -do- ~~Kx~~ Pakala (Comb)	10-10-1948
37. -do- Perumallapalle	10-10-1948 F.N.
38. -do- Pudipatla	12-10-1948.
39. Bd. Hr. Elementary School, Raniguntla	9-10-1948
40. Bd. Ele. School, Panapakam	6-12-1948 F.N.
Kalahasti Taluk:	
41. Bd. Higher Elementary Girls, Kalahasti	9-10-1948.
Puttur Taluk:	
42. Bd. Ely. School, Nagari	10-10-1948 F.N.
43. Bd. Hr. Ely. School, Narayanavaram	9-10-1948.
44. -do- Vadamalpet	8-10-1948
45. Bd. Ele. School, Sri Bommarajupuram	15-10-1948
46. -do- (Puttur) (Tamil)	15-10-1948.
Tiruttani Taluk:	
47. Bd. Hr. Ele. School, Arcotkuppam	9-10-1948.
48. -do- Athimanjeripet	10-10-1948 F.N.
49. -do- Ramakirshnarajupet	11-10-1948 F.N.
50. Bd. Ele. School, Aswarevanthapuram	9-12-1948.

(TRUE COPY)

D. [illegible]
25.1.49

for Director of Public Instruction.

3/25/1

---

33 ~~13~~ 63
~~[illegible]~~
C1

T. M.

From The Asst. Secretary to Govt.
To The Dy. DPI

Sub Audit - Chittoor Dt. Bd.; Elementary Education Funds. Audit objections for 1946-47 - Employment of Conductresses

Ref DPI's letter No. 870-B.1/48 d/21-1-49

Copy of letter no. C1.5772/48 dated 10-1-'49 ~~to~~ from the Special Officer, Dt. Bd.; Chittoor said to have been enclosed with ~~your~~ the DPI's letter cited

28/2
19/2

pc b/fo

[illegible]
22/2

p.7 cf

para 3
p 7 cf

64/4

above has not been received here please send the copy urgently

pm
14/2/49

op
15/2/49

DMM
16/2/49

Issued
RP
18/2/49

---

34 ~~15~~ 65

B9

Office of the
Director of Public Instruction
Madras, dated, 19th Feb. 1949.

FROM

THE DIRECTOR OF PUBLIC INSTRUCTION
M A D R A S.

TO

THE SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPARTMENT
FORT ST. GEORGE, M A D R A S.

ASST. SECRETARY TO GOVERNMENT
28 FEB 19
EDUCATION AND PUB

R.O0C.No.870-B.1/48.

Sir,

Subject:- Elementary Education -- Chittor District Board -- audit objection for 1946-47.

p13 ante

-------p7 ante

Reference:- This office letter Roc.No.870-B-1-48 dated 21-1-1949. Your T.M. dated 18.2.49.

----

p61 ante
CP

A copy of letter Roc.No.5772/48 dated 10-1-1949 of the Special Officer, District Board, Chittoor, is submitted herewith.

13920

Yours faithfully

For Director of Public Instruction

SJ/19/2.

S/
20/2/49

35 67 ~~Estt-Dept-~~ C1

10/3

Audit - Chittoor Dt. Bd., Elementary Education Funds - Audit objections for ~~1946-47~~ 1947-48.

N/47 Read again Govt. Memo No. 56265/48-1C1 Edn dated 15-9-1948

p9cf From the S.O. Dt Bd., Chittoor No. 5772/48 C1 dated 28-10-1948

p7cf From the DPI No 870-B1/48 d/ 21-1-49.

Memo No 97324/48-24 Edn d/ 1-3-1949

In the circumstances stated Govt. approve the action of the S.O. Dt Bd., Chittoor in having continued the conductresses in elementary schools during 1947-48 and 1948-49 till the receipt of Govt. orders contained in Memo No. 56265/48-1C1 Edn ~~dated 15-9-48~~

Approved [illegible] 7/3

To
The S.O. ~~Dt Bd.~~, Chittoor,
The Examr of LF Acct with a copy of S.O.'s letter at p9 cf)
The DPI

25/2/49.

PTO

dated 15-9-48.

27/2/49.

28/2/49

BM
1/3/49

Note

Please see the letter of the S.O. at page 9 cf and the remarks of the DPI at page 7 cf. ~~Govt.~~ receipt of Govt. memo No. 56265/48-IC Edn dated 15-9-48 turning down the proposal of the S.O. to employ both Conductresses ~~in~~ and peons in elementary Schools the S.O. has dispensed with the services of all Conductresses The ~~draft rees~~ action of the S.O. in having continued the services of the Conductresses till the receipt of specific orders of

(N)/47

p11 cf

Govt. in the matter may be approved. The draft above is for approval.

27/2/49.

28/2/49

BM
1/3/49

20

Three copies.

TM dated

From the Asst. Secy. to Govt. to the [illegible]

Refer - your Roc. No 870-B1/48 dated 5/3/49 re Chittoor dt. bd. - Employment of conductress - Audit objection for 1946-47

Please say whether [illegible] dated 1/2/49 [illegible] by you was [illegible]

B2 37

Education Department.

From

The Director of Public Instruction,
Madras.

To

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

Roc.No.870 B1/48 dated 5-3-1949.

Asst. Secretary to Government
Education and Public Health Dept.
8 MAR 1949

17934

Sir,

Sub: Elementary Education - District Board, Chittoor - Audit objection 1946-47 - employment of conductress.

Ref: Your Telephonic Message (Post Copy) dated 1-2-1949.

Not traceable

63-64 (N)

I submit herewith a copy of the letter Roc.No.15772/48 dated 10-1-1949 of the Special Officer, District Board, Chittoor.

pages 3-5 supra

Yours faithfully,

5834

for Director of Public Instruction

5.3.49

KHR.5-3.

7/2

4²/16-3

~~Remr: 30/3/49~~

E. & P. H. (B2).

T.M ~~dated~~ No. 17934/49-1-B2-Edn., dated 15/3/1949.

Issued
D.P.C.
15/3/49

From The Asst. Secy. to Govt. To The D.P.I.

Refce:- Your Roc. No. 870-B1/48, dated 5/3/49 page ante
Re: Chittoor Dt. Bd. - Employment of conductresses - Audit objection for 1946-47.

Please say from which section the t.m. dated 18/2/49 ~~[illegible]~~ quoted by you was issued; if possible, please send a copy of it.

Issued
15/3/49.

13/3/49.

14/3/49

P.C. to 90

51³

387³

Copy of letter Roc.C1.5772/48 dated 10-1-1949 from the Special Officer, Dt.Board, Chittoor to the Director of Public Instruction, Madras.

Sub: Audit - Chittoor Dist. Board Ele.Edn. Funds - A.O.S. for 1947-48.

Ref: Your letter No.Rc.870/B1/48 dated 29-12-1948.

The services of the conductresses working in the Bd.Ele. schools were dispensed with on the dates noted against each in the appended statement.

Chittoor Taluk.	Date of termination.
1. Bd.Ele.School, Aragonda.	8-10-1948
2. Bd.Higher Ele.School, Bommasamudram.	10-10-1948
3. do. Irala	10-10-1948 F.N.
4. Bd.Ele.School, Kothapalle	10-10-1948 F.N.
5. Bd. Higher Ele.School, Penumur	9-10-1948
6. ,, Puthalpat.	10-10-1948
7. ,, Ramapuram.	10-10-1948 F.N.
8. Bd.Ele.School, Thavanampalle	15-10-1948.
9. Bd.Hr.Elementary School, Thungundram	11-10-1948 F.N.
10. do. Ugranapalle.	15-10-1948
11. Bd.Ele.School, Paradarami	10-10-1948
Palamaner Tk.	
12. Palamaner.	10-10-1948
Punganur Tk.	
13. Bd.Hr. Ele.School, Chowdepalle	11-10-1948 F.N.
14. Bd.Ele.School, Kandur.(Hindu)	10-10-1948 F.N.
15. Ramasamudram.	9-10-1948
16. Bd.Hr.Ele.School, Royalpet.	10-10-1948
17. do. Sodam.	15-10-1948
18. Bd.Ele.School, Somala.	15-10-1948 F.N.

474

39 75

		Date of termination.
	Madanapalle Taluk.	
19.	Bd.Ele.School Madanapalle (Hin)	
20.	Bd.Hr.Ele.School, Kothakota.	10-10-1948 F.N.
21.	Bd.Ele.School, Kurabalakota.	18-10-1948 F.N.
22.	Bd.Hr.Ele.School, Peddatippasamudram.	11-10-1948.
23.	Bd.Ele.School,Chinnatippasamudram. (Hindu)	12-10-1948.
24.	do. Nimmanapalle	10-10-1948 F.N.
25.	Bd.Hr.Ele.School, Thamballapalle	15-11-48
	Voyalpad Taluk.	
26.	Bd.Ele.School, Chinthaparthy	15-10-48 F.N.
27.	Bd.Hr.Ele School, Kalikiri	10-10-1948
28.	Bd.Ele.School, Mahal (Urdu)	10-10-1948
29.	Nadimcherla.	9-10-48.
30.	,, Piler (Hindu)	10-10-48
31.	Bd.Hr.Ele.School, Rompicherla.	9-10-1948.
32.	Bd.Ele.School, Yerradiddipalle	7-10-1948 F.N.
33.	do. Voyalpad (Combined)	1-11-1948
	Chandragiri Taluk.	
34.	Bd.Ele.School, Chandragiri Newpet.	10-10-1948 F.N.
35.	do. Karakambady	10-10-1948
36.	do. Pakala (Comb)	10-10-1948
37.	do. Perumallapalle	10-10-1948 F.N.
38.	do. Pudipatla.	12-10-1948
39.	Bd.Hr.Ele.School, Renigunta.	9-10-1948
40.	Bd. Ele.School, Panapakam.	6-12-1948 F.N.
	Kalahasti Taluk.	
41.	Bd.Higher Ele.Girls Kalahasti	9-10-1948.
	Puttur Taluk.	
42.	Bd.Ele.School, Nagari	10-10-1948 F.N.
43.	Bd.Hr.Ele.School, Narayanavaram.	9-10-1948
44.	do. Vadamalpet.	8-10-1948
45.	Bd.Ele.School, Sri Bommarajupuram.	15-10-1948.
46.	do. (Puttur) (Tamil)	15-10-1948.
	Tiruttani Taluk.	
47.	Bd.Hr.Ele.School Arcotkuppam.	9-10-1948.
48.	do. Athimajeripet	10-10-1948 F.N.
49.	do. Ramakrishnarajupet	11-10-1948 F.N.
50.	Bd. Ele.School, Aswarevanthapuram.	9-12-1948.

(True Copy)

S/d

for Director of Public Instruction.

R 5/3

R.O.C.No.870 B.1/48

A

Office of the
Director of Public Instruction
Madras, dated, 17th Mar. 1949.

21 MAR 1949

FROM
THE DIRECTOR OF PUBLIC INSTRUCTION
MADRAS.

TO
THE SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPARTMENT
FORT ST. GEORGE, MADRAS.

Sir,

Subject:- Elementary Education - District Board - Chittoor employment of conductresses -- audit objection for 1946-47.

2846

page 20 ante

Reference:- Your Telephonic message dated 15-3-1949.

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pages 63-64 of Ⓝ

The Telephonic message dated 18-2-1949, referred to therein was received from the Education and Public Health Department and a copy of the same is submitted. Final orders have been passed by Government in their Memo No.97324/48-2 Cl Edn., dated 1--3--1949.

(67-68 of Ⓝ

Yours faithfully

18-3-49

For Director of Public Instruction

1/18/3

SJ/18/3.

Copy of Telephonic message dated 18-2-1949 of the/Secretary to Government , Education and Public Health Department, Fort St. George, Madras.

Asst.

Sub:- Audit - Chittoor -- Dt. Board -- Elementary Education -- Funds -- Audit objections for 1946-47 employment of conductresses.

Ref:- D.P.I.'s letter No.870 B1/48 dated 21-1-1949.

Copy of the letter No. C-1-5772/48 dated 10-1-49 from the Special Officer, Dt. Board, Chittoor, said to have been enclosed with the D.P.I.'s letter cited above has not been received here. Please send it urgently.

/True Copy/

18-3-49

For Director of Public Instruction,

SJ/18/3.

3/18/3

E.&P.H.

Filed with Ⓝ.

31/3/49.

1/4/49

X1