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Scott. II-27-53,004-27-10-47.

E+PH (1948) Department.

MS SERIES.

G.O. NO.

2289

Edm

Dated

11-9-1948

[Despatch Abstract.]

Audit Elementary Education.
Fund Accounts 1946-47.
Charge put off. Received.

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 Chingleput District Board for the year 1946-47.



Name of Auditor:- Sri J. Mukund Rao,
District Inspector of Local Fund
Accounts.
Time taken for audit:- From the 5th January 1947 to
the 5th February 1948.

1. The office of President was held by Sri T. Shanmugham from the 1st April 1946 to 31st October 1946. In G.O.No.Ms.1723,D.A. dated 22-10-1946 the Collector of Chingleput District was appointed as Special Officer to exercise the powers and perform the functions of the District Board and its President from 1-11-1946. Mr. E. Bennett, I.C.S., the Collector was the Special Officer from 1-11-1946 to 14-1-1947 and Sri K. Ramavarma Rajah Collector from 15-1-1947 to 31st March 1947.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance in the cash book viz., Rs. 42,660-13-5 agrees with the balance in the account for March 1947 except for a sum of Rs. 4-5-0 wrongly debited to Elementary Education Fund instead of to general funds. The sum total of the closing balance according to the cash book relating to general Fund and that relating to the Elementary Education Fund is in agreement with the balance in the Treasury Pass Book after allowing for outstanding cheques and unremitted revenue at the close of the year.

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

4. Expenditure in excess of Budget allotment:

The expenditure exceeded the budget allotment sanctioned in G.O. 1927 E.& P.H., dated 7-10-1946 to the extent of Rs. 1123/- in the case mentioned below. The previous sanction of the Director of Public Instruction to the reappropriation of funds

-2-

not put up

funds required by rule 2 of the rules under Sec. 38(2) of the Elementary Education Act as introduced by G.O.No. 139 Edn., dated 29-1-1942 was not obtained.

Nature of expenditure. Expenditure. Budget estimate. Excess.

	Rs. 2123/-	Rs. 1000/-	Rs. 1123/-
Lands & Buildings.			

5. Pending items of previous Audit Reports:-

- (a) Para 5(b) of Audit Report for 1945-46.
(Para 14 of Audit Report for 1944-45)

The recovery of the advance of Rs.18 made in 1942 has been pending for over five years. It may be recovered in a single instalment from the next pay bills or the provident fund bonus.

- (b) Para 6 of Audit Report for 1945-46.

Difference of Rs. 1399-6-0 in the expenditure on mid-day meals.

It may be reported if the amount is in Savings Bank account.

- (c) Para 7 of Audit Report for 1945-46.

Periods of leave non excluded for increment of officiating teachers.

The recovery of the irregular payment of increments may be effected from the next pay bills.

- (d) Para 9 of Audit Report for 1945-46 - Service books.

The defects regarding ^{date} day of birth pointed out were not rectified. They should be attended to early.

- (e) Para 10 of Audit Report for 1945-46.

The recovery of Rs. 39-10-0 promised have not been made. The result of the examination of all the leave accounts may be reported early.

- (f) Para 11(a) of Audit Report for 1945-46 - Excess leave salary paid to teacher Sri Arishnaswami Naidu:

The recovery of Rs.102-12-0 may be effected without delay from the pay bills.

The delay may be explained.

- (g) Para 11(b) of Audit Report for 1945-46.

The recovery promised from Abdul Karim has not been made.

- (h) Para 12(c) of Audit Report for 1945-46:

Teacher Srimathi Meenatchi.

-3- (3)

The action taken regarding the recalculation of leave excluding leave prior to 12-10-1935 may be reported.

- (i) Para 12(d) of Audit Report for 1945-46.

Teacher Sri Doraikannu: The action taken to recalculate the leave account under Madras leave rules and recover the excess amount paid may be stated.

- (j) Para 12(f) of Audit Report for 1945-46.

Grant of leave to non permanent teachers.

It maybe stated what action is taken to satisfy the condition prescribed in rule 26 of Madras leave rules regarding the grant of leave to non-permanent teachers. .

- (k) Para 13 of Audit Report for 1945-46.

The recovery of rent paid for a school promised has not been effected.

6. ~~Compulsory~~ Compulsory Education Feeding Centres - accounts defects:

not put up

(a) It was specifically stated by the Government in G.O. 506 E.& P.H., dated 7-3-46 that detailed accounts should be maintained at each feeding centre by the Feeding Committee. In spite of the defect having been pointed out in Audit Report for 1945-46, the payments to the Committees were made merely on the basis of the number attended without regard to the actual expenditure incurred in the centres duly supported by proper vouchers. It was noticed in audit that excess payments were made to certain centres as detailed below and shown in items 6 and 17 of the Annual objection statement over and above the actual expenditure incurred by them.

- 1) Walajabad. - Rs. 20-0-10 (Details given in item 6 and 17(i) of A.O.s)
- 2) Mallianganarai and Perugoli. 248-7-4

The excess amount paid to them should be recovered.

As a consolidated stock register for the utensils purchased for all the centres was not maintained in the District Board as required in G.O. 506 E.& P.h., dated 7-3-1946 it was not possible to verify whether all the utensils purchased by the Feeding Committees were handed over to the District Educational Officer

Saidapet as required in U.O. 386 E.& P.H., dated 3-3-47.

(b) Villivakkam Feeding Centre - Shortage of rice:

There was a shortage of 15½ measures of rice in the rice account when handing over the rice to T.U.C.S. Villivakkam branch through the Assistant Rationing Officer IX Circle. The cost of the rice may be ascertained and fixed and the same recovered from the person responsible.

(c) Poonamallee Feeding Centre - Advance pending recovery:

Out of the sum of Rs. 1200 paid to the President Feeding Committee on 5-3-47 a sum of Rs. 1196 only was refunded to the District Board leaving a balance of Rs. 4/- The sum of Rs. 4/- may be recovered early.

(d) Overpayments - to be adjusted in March 1947 - Bill Pending payment:

From the accounts of the following feeding centres it was noticed that excess payments were made in 1946-47. They must be adjusted in the final bills pending payment.

Name of the Feeding Centre. - Amount to be adjusted.

- | | |
|-------------------------------|-------------|
| 1) Red hills feeding centre. | Rs. 172-8-5 |
| 2) Pallavaram feeding centre. | Rs. 286-8-9 |
| 3) Cheyyur feeding centre. | Rs. 620-7-4 |

(e) Tirupatchur Feeding Centre:

The centre was started on 17-2-47. A sum of Rs. 300/- was paid as advance by the District Board on 17-2-47. Out of which a sum of Rs. 30-7-2 was refunded to the District Board on 10-5-47. A sum of Rs. 254-3-0 was shown as expenditure in the cash book of the centre but no vouchers in support were produced. Another sum of Rs. 15-5-10 was also shown as expenditure without any details. In the absence of details and proper ~~xxxxxxx~~ vouchers for the expenditure the amount would need to be made ~~xxxxxx~~ good.

(f) Feeding Centres accounts - not produced:

The detailed accounts, vouchers and Registers in respect of the following feeding centres were not produced for audit:

- 1) Tambaram Feeding centre.
- 2) Tirukalukundram Feeding Centre.
- 3) Tirvellore Feeding Centre.
- 4) Uttiramerur Feeding Centre.

7. Extraordinary leave exceeding two months for teacher who

7. Extraordinary leave exceeding two months for teacher who has not completed his probation:

As pointed out in para 12(a) of the Audit Report for 1945-46, Sri N.K. Ayyasami, the teacher would count service from 13-12-43 only for leave or increment and his next increments would accrue only from 13-12-45 and 13-12-47. The payment at Rs. 27/- from 20-2-44 to 19-2-46 and at Rs. 29/- from 20-2-46 is irregular. The excess payments of Rs. 43-10-0 for 1945-46 and Rs. 24 for 1946-47 due to the irregular grant of increment would need recovery. The excess from 1-4-47 on account of increased pay may also be calculated and recovered.

8. Officiating teachers - Periods of leave not excluded for reckoning the date of subsequent increment:

In spite of the defect being pointed out in previous audit it was noticed that periods of leave taken by officiating teachers were not excluded, for reckoning the periods of duty which count for increment. Under Rule 26(b) of the Fundamental Rules, leave counts for increments only on the post on which a person holds a lien. As non permanent teachers do not hold a lien on any post prior to the date from which they are appointed substantively, they can count only period of actual duty for increment under F.R. 26(a). In the instances noted below, the increments should have been granted from the date noted in column 7.

Name of person.	Date of last increment.	Period of leave.	Actual period.
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P.T.O.

Name of person. Date of last increment. Period of leave. Actual period.

1.	2.	3.	4.	5.
1) Rosalind Sornam.	23-12-44	15-6-45 22-6-45 7-9-45 1-7-46 1-11-46	21-6-45 29-6-45 20-9-45 20-8-46	1. M. D. 0 2 20
2) T. Raghavan.	1-9-44	15-7-46	17-7-46	0 0 3
3) L. Lakshambaram.	9-1-45	24-2-45 12-6-45 13-1-46	18-3-45 24-6-45 23-1-46	0 1 17

Date from increment was granted ~~xxxxxx~~ should be granted. Excess.

	6	7	8
1)	23-12-46	16-3-47	2-11-0
2)	1-9-46	4-9-46	0-2-0
3)	9-1-47	26-2-47	1-9-0

The excess in these cases may be recovered.

9. (a) Leave accounts - irregular grant of leave on private affairs:

The teachers whose leave was governed by the Madras Leave Rules were granted leave on private affairs in combination with leave other than earned leave as detailed below:

Name of the teachers.	Leave on medical certificate.	Leave on Private affairs.
1) Grace David Walajabad.	5-9-46 to 1-10-46	2-10-46 to 31-10-46
2) E. Nammammal Uttiramerur.	25-10-46 to 11-11-46.	12-11-46
3) P. K. Raghavachari Siruvai.	22-10-46 to 8-11-46.	9-11-46 to 11-12-46
4) B. Rajah Panjetty.	13-9-46 to 4-12-46.	5-12-46 to 8-12-46
5) Fathimissa Sadras.	31-1-47 to 1-3-47.	2-3-47 to 16-3-47
6) A. Thaiyamuthammal Perambakkam.	18-7-46 to 9-8-46.	10-8-46 to 25-8-46.
7) M. Krishna Mudaliar Vadamanalam.	14-6-46 to 24-7-46.	25-7-46 to 27-9-46.

The combination of leave on private affairs with leave other than earned leave such as medical leave in the cases noted above is apposed to Rule 14 of the Madras Leave Rules. The entire period of leave on private affairs which was not covered by medical certificate should be treated as extraordinary leave as leave on private affairs may not be granted in continuation of medical leave. The leave salaries paid for the periods may be calculated and recovered and subsequent increments postponed as if the leave was extraordinary.

(b) Grant of leave on private affairs exceeding three months at any one time:

The grant of leave on private affairs for periods in excess of three months was opposed to Rule 13 of Madras Leave Rules. The following persons were granted leave on private affairs in excess of three months.

Name of the teacher.	Period of leave.	Actual period.
1) M. Tiruvengadam Tirupparur.	30-1-47 to 21-6-47	0 4 23
2) D. G. Robert, Assistant Tirupachur.	26-1-47 to 30-4-47.	0 3 6

The leave granted for period in excess of three months may be treated as extraordinary and the salary paid recovered.

10. Leave granted under Fundamental Rules:-

In spite of the defect having been pointed in para 12(e) of the Audit Report for 1945-46 it was noticed that in many cases leave was granted under Fundamental Rules for persons whose service commenced after 4-9-33. In some cases a statement of service rendered prior to 4-9-33 was enclosed to the leave account to justify the grant, but it was not verified with reference to pay bills or attested by any officer. They may now be verified with reference to pay bills and attested, where it is not susceptible of ~~xxxxxx~~ verification the leave may be revised under the Madras Leave Rules and the excess, if any paid may be recovered. The result of scrutiny may be reported.

11. Tools and Plant Registers - Defects:

The consolidated tools and plants registers were not properly maintained. The closing balances as on 31-3-1946 were not brought forward correctly for 1946-47. The opening balance has been taken from the extracts received from the Head teachers without checking whether they agree with the closing balance of the previous year in the register. No check seems to have been exercised in the office on the extracts received. A detailed check should be made and the registers brought up to date. Most of the registers were not produced for audit.

12. Establishment Audit Registers: In spite of the defect having been pointed out in the previous years the Establishment Audit Register was not maintained properly. They do not appear to have undergone any scrutiny at the hands of the Secretary.

The totals were not struck in the flyleaf so as to accord with

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with that noted against sanctioned scale. The number and date of orders in which the additional posts were sanctioned was not noted in many cases in the registers.

13. Stamped acquittances - not produced: The stamped acquittances amounting to Rs. 8619-6-6 in respect of the payments made for feeding children in the several centres as detailed in item 1 of Annual objection statement for 1946-47 were not produced for audit.

14. Registers - not produced: The following registers were not produced for audit:

- (1) Register of Bills passed for payment.
- (2) " service Registers.
- (3) " Buildings.

15. Objection Statements and further remarks - not returned with replies:-

Reply on p. 23
Further remarks of Examr on p. 23
The following objection statements and Further Remarks which were issued on the dates noted against each were not returned with replies to the District audit office in spite of several reminders.

Objection statement	1945-46/I	7-9-46
-do-	1945-46/II	4-3-47
-do-	1946-47/I	12-7-47

Further Remarks on Annual objection statement. 1945-46 23-9-47

The delay will be reported to Government.

Reply on p. 15
16. The general result of audit may be considered not satisfactory

17. The gross receipts and charges for the year were Rs. 10,42,781-2-11 and Rs. 1,00,9572-1-10 respectively.

18. Three hundred objections involving a sum of Rs.11509-3-0 were pending settlement at the close of audit as noted below and as detailed in the Annual objection statement.

Year.	Items.	Amount.
1944-45	1	Rs. 18-0-0
1945-46	101	245-2-0
1946-47	198	11246-1-0
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Total.	300	11509-3-0
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R. Raghavachariar,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

Forwarded to

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

/True copy/

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

28-4-48



Budget Estimate for 1946-47 after reappropriation

HEADS.	Actuals		Total.		Budget Estimate	
	Rs.	As. Ps.	Rs.	As. Ps.	Rs.	As.
OPENING BALANCE.	9447	7 4			9447	0 0
RECEIPTS-ORDINARY.						
1. Education Tax.	2,31,690.	- -			218480	0 0
2. Fees & Penalties under the H.E. Bdn. Act.					200	0 0
3. Income from Investment etc.						
4. School fees.						
5. Contributions.	5	- -			10	0 0
6. Other Receipts.	540	1 6			400	0 0
7. Government Grants:	5245	- -			1,63,312	0 0
(i) Under sec. 37 of the H.E. Bdn. Act.	76,816	13 -			76,820	0 0
(ii) Under the proviso to Sec. 37 of the Act.	1,56,679	- -			81,282	0 0
(iii) Government Grant for Dearness Allowance.	2,35,956	- -			2,43,600	0 0
(iv) Subsidy for compulsory Bdn.	1,24,780	- -			1,09,000	0 0
8. Contribution from the General Account.	1,50,185	- -			1,35,185	0 0
Arrear for other purposes	47,408	- -			47410	0 0
9. Advances recovered.	12840	10 0			200	0 0
10. Investments realised.						
11. Deduct amount transferred to Capital.	2148	14 -			1000	0 0
12. Add amount rent relating to endowments.	635	10 5			210	0 0
Total.	1040632	4-11	1040632	4-11	10,75,119	0 0
RECEIPTS-CAPITAL.						
1. Government grants.					20300	0 0
2. Endowments and contributions.						
3. Loans.						
4. Contribution from General Account-Ordinary.						
5. Investments realised.						
Add amount transferred from Ordinary	2148	14 - 0			1000	0 0
Total	2148	14 0			21300	0 0
Grand total, Receipts (Ordinary and capital).	1042781	2-11			10,96,419	0 0
Grand total including opening balance.	1052228	10-3			11,05,866	0 0

adding pool
under
Bdn.
action
on
compulsory

EXPENDITURE - ORDINARY.

Salaries & Allowances:	1826	13	0	
P.S.O. DEARNESS ALLOWANCE	322	5	0	14
HOUSE RENT ALLOWANCE	25	2	0	
Contribution from pension and leave allowance.	440	7	0	762
Travelling allowance.	231	1	0	480
Masters	4,60,623	1	0	5,06,170
Dearness Allowance.	306919	14	10	3,38,154
Clerks and servants.	6619	7	0	6530
Capitation allowance.	2860	18	0	235
	850	12	0	810
Contribution to P.F. Masters	28315	0	0	28600
Clerks & Servants.	349	0	0	
Travelling allowance.	696	0	0	600
Gratuity.	626	8	0	
Stipends of teachers for training.	6125	10	0	
2. Contingencies & other equipment	4780	2	0	
	2	0	0	
Contingencies.				
House rent.	36952	14	0	38012
Other items.	28156	5	0	278
Compulsory Edn. Contingencies	685	7	0	
Equipment.	460	7	0	
Furniture and apparatus.	10,399	9	0	10
Library books and Maps.	476	4	0	
Other items.				
Comp. Edn. Feeding Committee	97,228	7	0	10
3. Prizes and scholarships.	5	0	0	1210
4. Repairs to buildings.	4123	13	0	18,825
5. Interest on & repayment or debt.				
Advance recoverable.	7320	0	0	200
6. Investment made.	0	8	0	210
Amount relating to Endowments.				

total. 1007423 3 10 1007423.3. 10 11,38,749.0

EXPENDITURE - CAPITAL.

1. Land and buildings.	2123	0	0	1000
2. Equipment.	25	14	0	20200
(1) Furniture and apparatus.				
(11) Library books & Maps.				
(111) Other items.				
3. Investments made.				
Total.	2148	14	0	21300
Grand total - Expenditure (Ordinary & capital)	1009572	1	10	116049
Total closing balance.	42656	8	5	54183
Grand total including closing balance.	1052228	10	3	119586

Station: Saidapet

Date: 7-2-48

Imurkandha
District Inspector of L.F. Accounts.

Details for Rs. 15-3-10 have been sent. result will be intimated in due course.

(f) Accounts for Thanbaram Centre since received produced during local Audit.

2) Accounts for Tirukkalikundram and Tiruvallur been received. They have been reminded - w on receipt.

3) Uttiramerur - Since produced.

7 Orders have been issued to recover with effect from August 1948. The excess p 1-4-47 will be calculated and recovered from

8. 1) Rosalva Soman - Rs. 2-11-0 recovered in

2) T. Raghavan - Rs. 0-2-0 - recovered in

3) L. Ekambaram - Rs. 1-9-0 - recovered in Vr.

9(a) Action is being to effect the recoveries. A report follow after the recoveries are effected by the middle of month.

(b) 1) M. Thiruvengadam - Rs. 17-6-0 recovered in Vr. No. July 1948.

2) D. G. Roberts - Rs. 6-4-0 recovered in Vr. No. 996/5

3)

10. The defects pointed out are being rectified when su cases are noticed at the time of verification of Service Registers.

11. Steps are being taken to bring up the registers. They will be produced at the next Audit after necessary verification.

12. Steps have been taken to write up the Registers to date. The registers will be scrutinised periodically with a view to prevent repetition of the defects pointed out in Audit.

13. These will be produced during the Local Audit.

14. Will be produced during the next Audit.

15. All these Objection Statements will be forwarded with replies before 30-9-1948 to the District Audit Office.

16. Noted.

17. Noted.

18. Noted.

D. 3. 21-7.

Dr. Palani Prasad
For Special Officer, Dt. Bd.,
Saidapet.

Proceedings of the Special Officer, Chingleput Dist Board

No. 169.

Read the following:--

(1) Letter dated 7-6-47 from the Ex-President Feeding Committee, Villivakkam, stating that there was a stock balance of 3 bags and 39½ measures of raw rice on 31-3-48 and requesting to address the City Rationing Officer Madras for making arrangements for its disposal and this office letter dated 20-6-47 to the City Rationing Officer Madras on the subject.

(ii) Letter HOC No. 7015/HOD/47 dated 29-7-47 of the City Rationing Officer, Madras, reporting that there was only a balance of 3 bags and 24 measures of raw rice and that arrangements have been made with the branch of TUCS Villivakkam for its disposal.

(iii) Letter dated 29-2-48 from the Ex-President Feeding Committee, Villivakkam stating that the shortage of 15½ measures of raw rice was due to wastage and remeasurements and requesting to write off the shortage.

(iv) Office note dated 5-3-48 stating that the shortage of 15½ measures of raw rice may be written off the stock account.

RESOLUTION

Written off.

(3d) P.
For Sp

(1/1/48)

Officer, Chingleput District Board

Subject:- Your Memo No. 18-2-48

I beg to submit the following explanation of the items in question.

a) Construction of shed - Rs.103

In GO No. 924 dated 2-5-46 (Edn. Progs of DPI No. 792-B/46 (Para 3) the instructions were issued.

"Rented accommodation for supply of meals:-- As far as possible feeding should be for in schools. In places where separate is found to be absolutely necessary, building rented or pandals erected, the cost being met from subsidy payable for the supply of mid-day meals. No separate subsidy will be paid for the purpose."

In accordance with the above instructions a pandal was erected for the feeding of children and a small room constructed at one end of it to serve as a kitchen. This has to be done as it was absolutely necessary and no other accommodation was available, rented or otherwise, the school being in a small village. Only the absolute minimum expenditure was incurred. Vessels were got on loan, no clerical staff was employed and all possible economy was practised.

(b) Purchase of firewood for Rs. 46/- on the closing day:--

The purchase was not made on the closing day but only the final payment of arrears of the Fuel Bill was made on the closing day. The average consumption was $13\frac{3}{4}$ gundus per day for cooking for 100 children and fuel was purchased for the full quantity only from Dec 46 to Mar 47. (In the earlier months a portion of the requirements was obtained as a free gift from neighbours) No fuel was left over. The payment of Rs.46/- was for fuel actually expended during Mar and part of Feb.

(c) Purchase of 230 measures of rice-Rs.102-3-6

In respect of this item also, I beg to state that only the payment was made on the last day; the supplies had been previously obtained on temporary accommodation pending receipt of grant. The whole quantity has been consumed and nothing was left over after the closing of the Centre.

The correctness of the accounts was verified and vouched by the Feeding Committee as a whole in its final report submitted on 2-4-47. Only a small quantity of provisions to the value of Rs.3-2-9 remained and for this, credit was given to the District Board in our final Account.

I do trust that in the light of these explanations you will find all the items of expenditure to be legitimate and admissible.

X. K. Palaniappan
For Special

Proceedings of the Special Officer, Chingleput District Board

Read the following:--

(i) Letter dated 7-8-47 from the Feeding Committee, Villivakkam, stating that there was a stock balance of 3 bags and 34 measures of raw rice on 31-3-48 and requesting to address the City Feeding Officer Madras for making arrangements for its disposal and this office letter dated 20-3-47 to the City Feeding Officer Madras on the subject.

(ii) Letter No. 7012/HOD/47 dated 20-7-47 of the City Feeding Officer, Madras, reporting that there was only a balance of 3 bags and 34 measures of raw rice and that arrangements have been made with the branch of MDS Villivakkam for its disposal.

(iii) Letter dated 20-8-48 from the Feeding Committee, Villivakkam stating that the shortage of 151 measures of raw rice was due to wastage and recommending to write off the shortage.

(iv) Office not dated 6-3-49 stating that the shortage of 151 measures of raw rice was written off the stock account.

(a) Construction of shed - Rs.103

In GO No. 924 dated 2-5-48 and Progs of DPL No. 792-B/40 (Para 5) the following instructions were issued.

As far as possible feeding should be done in schools. In places where separate feeding is found to be absolutely necessary, small rented or pandals erected, the cost being met by subsidy payable for the supply of mid-day meals. No separate subsidy will be paid for the purpose.

In accordance with the above instructions a pandal was erected for the feeding of children. A small room constructed at one end of it to serve as kitchen. This has to be done as it was absolutely necessary and no other accommodation was available. Rented or otherwise, the school being in a small village. Only the absolute minimum expenditure was incurred. Vessels were not on loan, no electricity was employed and all possible economy was practiced.

(b) Purchase of firewood for Rs. 40/- on the closing day:--

The purchase was not made on the closing day but only the final payment of arrears of the bill was made on the closing day. The average consumption was 13 1/4 Gandas per day for cooking for 100 children and fuel was purchased for the full period only from Dec 40 to Mar 47. (In the earlier months a portion of the requirements was obtained as a free gift from neighbours) No fuel was left over. The payment of Rs. 40/- was for fuel actually expended during the part of the year.

(c) Purchase of 230 measures of rice - Rs. 102-3-3

In respect of this item also, I beg to state that only the payment was made on the last day; the supplies had been previously obtained on temporary accommodation pending receipt of grant. The whole quantity has been consumed and nothing was left over after the closing of the centre.

The correctness of the accounts was verified and vouched by the Feeding Committee as a whole. Final report submitted on 2-4-48. Only a small quantity of provisions to the value of Rs. 3-5-0 remained and for this, credit was given to the account.

I do trust that in the future similar explanations will not be required.

(10) The accountability of the Accounts and Vouchers of centres, it is seen that the amount was carried over to centres for expenditure in 40-47.

- (c) (1) Rs. 3-6-0 recovered in Vr. No. 3678 of March 1948.
- (2) Rs. 2-0-0 recovered in Vr. No. 3148 of February 1948.

(d) The defects are being rectified.

(e) (1). Rs. 24-14-0 recovered from N.K. Ayyaswami in Vr. No. February 1948.

(2). Rs. 6-10-0 recovered from Gopal in Vr. No. 5357/March

(f) Rs. 45-5-0 recovered in Vr. No. 3670/March 48 and the balance is being recovered at the rate of Rs. 8/- p.m.

(g) Abdul Karim resigned his appointment under the Board with effect from 1-5-45 and the amount viz., Rs. ... could be recovered from him. The matter is being referred to District Board and its decision will be duly communicated.

(h) Necessary information has been called for for verification of services and a reply will be furnished in due course.

(i) Necessary particulars have been called for. The result of action taken will be intimated in due course.

(j) All factors including seniority etc., are being taken into consideration when granting leave to non-permanent teachers.

(k) The gift has not been so far accepted by the Board. This subject goes before the Board on 30-7-48 and its Resolution will be communicated thereafter.

6. (a) (1) Walajabad:-

Rs. 4-5-3 was remitted to District Board Funds in Chalan No. 2681/March 1948. For the balance vouchers will be produced during the local audit.

(2) Malliyankaranai and Perungoli.

A copy of letter dated 29-3-1948 from the Ex-President, Feeding Committee, Malliyankaranai, is enclosed.

Stock lists since maintained and will be produced during local audit.

(b) The shortage of 15 1/2 measures of rice written off in Special Officer's Proceedings No. 169 dated 3-5-48 copy attached.

(c) The Ex-President, Feeding Committee, Poonamallee has been addressed to remit the balance and the result of action taken will be intimated in due course.

Adjustments will be made and pointed out during local audit.

1978
J.C. Polakowski

/true extract/

Resolution.

replies.

Extract from the Proceedings of the Special Officer,
Chinglaput Lt. Board passed on 30th July 1948.

~~8/21/13~~

12



L.F.No. 4454

Office of the Examiner of Local Fund Account
Madras-2. Dated 2.9.48

Sub: Audit report--1946-47--Chingleput District Board--Elementary
Education Fund Accounts.

Forwarded to the Secretary to Government, Education and
Public Health Department, with copies of the replies and proce-
dings of the Special Officer.

Paragraph 5(b) of the audit report.

Details for the difference of Rs1,399-6-0. in
expenditure on midday meals were not furnished.

Paragraph 12 of the audit report.

The establishment audit registers are not written
up and maintained even for 1947-48. The pay bills are passed with-
out reference to the registers and the purpose of maintaining the
audit registers is therefore frustrated.

Paragraph 13 of the audit report.

Acquittances of the teachers were not produced.
Paragraph 15 of the audit report.

None of the objection statements have yet been
returned and even replies do not appear to have been prepared.
The Special Officer may be requested to return the objection
statements and report progress in the settlement of objections.

Richard
27.8.48

27.8.48

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

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

24

T.M.

(14)

✓ E.D. Dept
C

Line not available
~~to be done~~
24/5

From The Asst. Secretary to Govt.
To The Exammr. of L.F. Accounts.

10/10
24/5
to be done
24/5

Subj. Audit - Elementary Education
Fund Accounts - 1946-47 -
Chungfui. D. Bd.

Your L.F. No. 4454 dated 2-9-48

The spare copy
asked for is
to be sent to
D.P.

Please send a spare copy
of the Audit report on the El-
Education Fund Accounts of the
Chungfui D. Bd for the year 1946-47
as only one copy was received with
your letter cited above

13/5/48

16/9/48

26

There is a
spare
copy be low
J.M.
15/9/48

Submitted - The spare copy
is the ^{Audit} Report on the General
Fund Accounts presumably
sent by mistake. A copy of
the ^{Audit} report on Ele Education
Fund Accounts is required
T.M. may be approved
15/9/48 J.M. 16/9/48

27

L.F. 6180/27.X.48

EXAMINER'S OFFICE.

Subject: Audit - Elementary Education Fund Accounts - 1946-47 -
Chingleput District Board.

Reference: Edn. & P.H. Department telephonic message dated 24th
September 1948.

A copy of the audit report on the Elementary Education Fund
Accounts of the Chingleput District Board for the year 1946-47 is
sent herewith as desired.

80245

kept below

[Signature]
Deputy Examiner of Local Fund Accounts.

To The Assistant Secretary to Government,
Education and Public Health Department, 2/4/10.
Fort St. George, Madras - 9.



29 OCT 1948 Encl: Copy of audit report.

S.S./26-10.

Edn. & P.H. Dept.

The ² Draft ² & ² below may now
be despatched
Muller

28

To the Departments of the Secretariat (all sections).
 " all Heads of Departments including Collectors and District Judges.
 " the Registrar, University of Madras.
 " the Registrar, Andhra University.
 " the Accountant-General, Madras.
 " the Registrar, Medical Council, Madras.
 " the Officer in Charge, Medical Store Depot, Madras.
 " the Postmaster-General, Madras.
 " the Deputy Accountant-General, Posts and Telegraphs, Madras.
 " the Assistant Meteorologist, Madras.
 " the Ordnance Officer, Clothing Depot, Madras.
 " the Chief Ordnance Officer, Madras Arsenal, Madras.
 " the Garrison Engineer, Madras.
 " the General Officer Commanding, Madras District, Bangalore (with C.L.).
 Editors' Table.

CP. 65509/48cl

MT 124
11/9

p23cl

(16) E.F. 14 Sept
e1
Audit. Elementary Education Fund
Accounts - 1946-47 - Chingleput Dt.
Bd. - Recorded.

From The Examiner of L. F. Accts.
L.F. No. 4454 dated 2-9-48

Order/MS No 2289 Edn dated 11-9-48

1. Recorded.
2. An extract of the ^{further} remarks of the Exmr. of L. F. Accounts from his letter cited above is forwarded to the S.O. Dt. Bd., ~~Grant~~ ^{Chingleput} for necessary action.

Plm B2.

SE
S.O. 10/11/48

7/9/48
7/11/48

10/9/48

To

The S.O. Dt. Bd.
Chingleput.
(with a copy of p 23cl)

The D.P.I.
(with a copy of the
Audit report,
a copy of the S.O's
copy and a copy of
p 23cl)

The Exmr. of L. F.
Accts.

thru
✓

10/1/70

10/1/70
10/1/70
10/1/70

✓

✓