

closed

28/11

Exp 4 (1948) Department.

MS. SERIES.

G.O. NO.

2640 Edn

Dated

22. 10. 1948

(18)

[Despatch Abstract.]

Audit Report. 1946-47 - E. E. Fund.
Malabar Il Board. Recorded.

Back Papers.

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

Further Papers.

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



L.F. 1122 / 5-5-48. 2 E-8-15175/48

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

Name of auditor:- Sri V. Narayana Rao, District Inspector of L.F. Accounts.

Time taken for audit: From the 9th February 1948 to the 11th March 1948.

The office of the President was held by Khan Bahadur V.K. Unni Kannu Sahib Bahadur from the 1st April 1946 to the 31st October 1946 and the office of the Special Officer was held by the Collectors of the Malabar District mentioned below during the period noted against each.

W.T. Bryant Esq., from 1-11-46 to 16-12-46
H.K. Mathews Esq., from 17-12-46 to 28-12-46.
E.W. Bouchier Esq., from 29-12-46 to 31-3-47.

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. 1,91,798-1-5 agrees with the balance in the account for March 1947 after allowing for a sum of Rs. 2-12-0 as detailed below and for unremitted cash balance of Rs. 0-0-8.

0-12-0 excess payment to be refunded by the Head master, Board higher elementary school Kuttipuram and

2-0-0 Refund by Board Middle school Pathircode credited to General fund requiring to be transferred to Elementary Education fund. The sum total of the closing balances according to the cash books for the general and elementary education funds is in agreement with the balance in the Treasury Pass book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. GENERAL REVIEW. Expenditure in excess of budget provision. Expenditure was incurred in excess of the allotment in the budget sanctioned in G.O. No. Ms. 935 (Education) dated 4-5-46 under the following heads Specific reappropriation of funds was not made within the close of the year with the sanction of the competent authority as required by rules 2 and 3 of the rules issued with G.O. No. 139 (E & P.H.) dated 29-1-42.

Clerks and servants Rs. 2,865 (Excess)

Expenditure - Capital Equipment library books and maps compulsory education Rs.1,971 5 0

4. The more important irregularities are detailed below.

Irregularities of a minor nature are detailed in an objection statement which should be treated as part of this report.

5. PENDING OBJECTIONS OVER TWO YEARS. 252 items of objections involving a sum of Rs.1,394--12--9 were pending settlement at the close of audit as detailed below. As these items relate to a period over two years prompt action would need to be taken for their clearance and the fact reported.

year.	No. of items.	Amount. Rs.
1940--41	1	--
1941--42	14	139 8 10
1942--43	55	400 6 6
1943--44	121	828 3 5
1944--45	61	26 10 0
	252	1394 12 9

6. PENDING OBJECTIONS OF PREVIOUS XXXX YEARS.
PARAGRAPH 7 OF THE AUDIT REPORT FOR 1945-46.
" 8 " " 1944-45.
" 12 " " 1943-44.

In G.O.No.Ms.2222 (Education and Public Health) dated 21-11-1946 the President, District Board was requested to recover the amount of loss and the recovery was promised to be made from the head teacher out of the salary amount due to him in reply dated 21-12-43 to the audit report. The amount was however not recovered upto date.

7. PARAGRAPH 9 OF THE AUDIT REPORT FOR 1945-46.
" 18 " " 1944-45.
" 25 " " 1943-44.

The recovery of Rs.7-13-0 from P.Mohamad teacher was still pending.

8. PARAGRAPH 13 OF AUDIT REPORT FOR 1945-46. ACQUITTANCES WANTING.

Acquittances or money order acknowledgments still remain to be produced for a sum of Rs.138-11-0 as detailed below.

Item No.	of Annual objection statement for 1945-46.	Amount. Rs.	
134	Board Middle school Kariad (Pay bill)	53 13 0	M.O. acknowledgment amount sent by Mo. by the Headmaster to a teacher.

182	Contingent bill	Rs.14 10 0	sub vouchers - M.O.
183	"	15 10 0	receipts in respect of money orders sent to Head master of schools.
197	Board boys school, Karithakkal (pay bill)	41 8 0	M.O. acknowledgment of payee.
202	Contingent bill	13 2 0	Sub vouchers - M.O. receipts in respect of money orders sent to Headmaster of schools.
		138 11 0	

9. PARAGRAPH 14 OF THE AUDIT REPORT FOR 1945-46 - VOUCHERS NOT PRODUCED.

Two vouchers aggregating Rs.9-8-0 still remain to be produced.

10. PARAGRAPH 20 OF THE AUDIT REPORT FOR 1945-46 - FURTHER REMARKS PENDING RETURN.

The further remarks to the objection statements noted below issued on the dates noted against each were still pending return although they were long overdue.

Month.	date of issue.
December 1940	14 7 1947
September - November 1941	7 2 1946
December 1941	8 7 1947
January and February 1942	8 8 1947
Annual objection statement 1941-42	14 7 1947
April 1942	3 7 1947
May and June 1942	12 11 1947
October and November 1942	12 11 1947
Decr 42 and Jan 43	do
February - March 1943	18 2 1948
April - May 1943	8 1 1945
October 1943 - March 1944 Volume I	10 6 1946
April - September 1944 Volume I	5 8 1947
" III	16 9 1947
Annual objection statement (1944-45)	21 9 1946

11. ESTABLISHMENT AUDIT REGISTER - DEFECTS. The establishment audit registers continued to be maintained in a defective manner in spite of the several defects in their maintenance having been brought to notice in paragraph 17 of the audit

report for 1945-46. The defects noticed are given in the objection statement for March 1947 in items 4, 10, 12, 15, 16, 17, 19, 20, 24 33 etc.

12. SERVICE REGISTERS AND LEAVE ACCOUNTS. In several cases the leave accounts of the teachers were not prepared and posted upto date. The leave granted though entered in the body of the service register was not recorded in the leave account. These defects continue unrectified in spite of their having been pointed out in the successive audit reports viz., paragraph 25 of the audit report for 1944-45 and paragraph 19 of the audit report for 1945-46. The defects noticed are detailed in the objection statement for March 1947.

13. ACQUITTANCES WANTING. Acquittances and money order acknowledgments were not produced to the extent of Rs.3748/- as detailed in the objection statement for March 1947 Item Nos.40, 43, 45, 47, 51, 61 and 62.

14. SERVICE REGISTERS NOT PRODUCED. Service registers of teachers were not made available for verification of entries regarding leave increments sanctioned etc., in several cases. The details will be found in the objection statement for March 1947.

15. MISCELLANEOUS DEMAND REGISTER - DEFECTS. Entries of demand under Education cess, Government grants etc., were not made in the miscellaneous demand register as and when the orders sanctioning the grants were received and their realisations watched. The register contained mere credits posted with reference to the adjustments made in the treasury.

16. MIDDAY MEALS GRANT. (a) A sum of Rs.3,01,108 was sanctioned in G.O.No.1511 (Education) dated 3-8-46 towards cost of continuance of the schemes of compulsory elementary education and the supply of midday meals to the children introduced in 1945-46. The amount of grant drawn and expended are given below. The orders regarding the utilisation of the unspent balance of grant have not been issued by Government.

Reply on 6.9 infra.

Reply on 6.9 infra.

(4)

Grant drawn	1945-46	Rs.45,392	0	0
	1946-47	2,55,716	0	0
		3,01,108	0	0
Amount spent		27,156	10	0
		1,11,148	0	0
		2,179	6	0
		1,40,484	0	0
Balance		1,60,624	0	0

(b) The several defects noticed in the maintenance of mid day meals accounts by the 138 centres produced for audit are detailed in the annual objection statement.

17. The result of audit may be considered fairly satisfactory.

18. The receipts and charges for the year were Rs.20,45,090--4--6 and Rs.20,23,212--12--5 respectively.

19. Four Hundred and seventy eight items of objections involving Rs.6,449-15-9 were pending settlement at the close of the year as detailed in the annual objection statement.

S. Rangaswami Iyer,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

Forwarded to the President, District Board, Malabar at CALICUT, in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of L.F.Accounts, Malabar at Calicut in triplicate duly approved by the District Board for submission to Government.

/TRUE COPY/

A. Balasubramanian
SUPERINTENDENT,
Office of the Examiner of Local Fund
Accounts, Mount Road, Madras -2.

MAVS/6.4.

1.5.48

Expenditure - Ordinary.

1. Staff - Salaries and allowances			
Dt Board Educational Officer	1,936 2		
Dearness allowance	308 3	2,244 5	3,620
Travelling allowance & Contingencies		578 5	
Masters	9,47,216 11		
Dearness allowance	6,40,340 4	15,87,556 15	18,00,156
Clerks and servants	21,493		
Dearness allowance	432	21,925	19,060
Contribution to Provident Fund		48,969	50,000
Travelling allowances		2,238 14	3,000
2. Contingencies and Equipment -			
Contingencies	51,524 9 5		98,195
House rent	72,059 4		
Other items	15,586 13	1,39,170 10 5	89,837
Equipment -			
Furniture and apparatus	502		500
Library books and maps	5 12	507 12	500
Other items		6,160 14	4,000
Compulsory Education		27,156 10	
Mid-day meals		1,11,148	2,90,900
3. Prizes and Scholarships		3	
4. Repairs to buildings		29,902	35,000
6. Interest on and repayment of debt		23,763	23,760
7. Advances - Recoverable		2,436	4,500

Total 20,03,760 55 24,23,028

Expenditure - Capital.

1. Lands and buildings			
2. Equipment -			10,000
1) Furniture & apparatus	10,481 2		
2) Library books & maps	6,791 15		31,700
3) Compulsory Education	2,179 6		
Total	19,452 7		41,700
Total, Expenditure (Ordinary & Capital)	20,23,212 12 5		24,64,728
Total, closing balance	1,91,800 12 9		4,18,728
Grand total, including closing balance	22,15,013 9 2		20,46,000

Calicut
11th March 1948

V. Narayanas

11.3.48
Dt Insp of L. Accounts

PROCEEDINGS OF THE SPECIAL OFFICER, MALABAR DISTRICT BOARD,
PASSED UNDER THE POWERS OF THE BOARD VESTED IN HIM DATED 24-8-48.

Resolution No. 1227.

Read:--Draft replies to the audit report on the Elementary
Education Funds of the Malabar District Board for the year
1946-47.

APPROVED

(Sd) G. Parameswaran Pillai,
For Special Officer.

(True copy)

Ta.kn/31-8-.

[Signature]

[Signature]
Accountant 31/8

12

L.F.No. 5363 Office of the Examiner of Local Fund Accounts,
Madras-2. Dated 28.9.48.
Sub: Audit report--Malabar district board--Elementary Edu-
cation Fund--1946-47--replies forwarded.

Forwarded to the Secretary to Government, Education
and Public Health Department, with copies of the Special
Officer's replies and proceedings thereon.
Paragraph 7 of the audit report.

There are objections of 1943-44. It has not been
stated what action was taken and what the difficulties are,
if any, in settling them.
Paragraph 10 of the audit report.

The reply is not acceptable; when it is con-
sidered that the objections referred to are pending clearance
for over two years in some cases.
Paragraphs 13, 14, and 19 of the audit report.

The objection statement for March 1947 and the
annual objection statement for 1946-47 have not been returned
with replies.



72807

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

Rho pel
23.9.48
Assistant Examiner of L.F. Accounts,
Western Circle, Salem.

8

Draft replies to the audit report on the Elementary Education funds of the Malabar District Board for the year 1946-47.

Para 2. ----- The difference of Rs.2--12--0 has since been wiped off by suitable adjustments and the balance as per the cash book agrees with that appearing in the accounts as on 31--10--1947.

Para 3. ----- Sanction of Government has been applied for in this office letter No.E-8-15175/48 dated 16th August 1948.

Para 5. ----- Action is being taken to settle these old items. There has been decrease in the pendency in the case of objections of 1944-45 which are now only 18 items involving Rs.4--2--0. The others will also be cleared soon.

Para 6. ----- The amount will be recovered as early as possible.

Para 7. ----- The recovery will be effected soon.

Para 8. ----- All the items have since been settled. As regards the last one of Rs.18-2-0 the acquittances relating to the school were produced.

Para 9. ----- The vouchers under reference have since been shown.

Para 10. ----- The Further remarks for December 1940 has since been returned and fresh further remarks received. There for December 1941 and April 1942 have been finally settled. As the aim is to furnish complete replies with a view to final settlement, many of these statements could not as yet be returned. They will be returned as early as possible.

Para 11. ----- The audit registers are now being maintained in the proper form.

Para 12. ----- The service registers and leave accounts are almost maintained in up-to-date condition; this is made possible because applications for leave are not considered before the leave accounts are made up. The number of defective service books and leave accounts must be extremely small.

Para 13. ----- These are being traced and produced. Already several cases have been shown.

Para 14. ----- All the service books and leave accounts are being got ready and it is hoped to produce them all without delay.

Para 15. ----- Particulars of demand under the various heads are now being noted in the D.C.B. registers as and when they arise and the timely realisation of the amounts is watched.

Para 16. ----- In their order No.17404-E-2-48-1-Education dated 5th April 1948, Government have directed that a sum of Rs.1,34,724 be recovered from the District Board. In Government Memorandum No.44465-E-2-48-2-Education dated 23rd July 1948 the District Board has been permitted to refund the amount out of the special grant the Government might sanction for wiping off the deficit in the Elementary Education fund.

Para 19. ----- 248 items involving Rs.4,927-12-3 have since been got admitted. Every effort is being made to settle the remaining objections.
Ta.kn/31-8 (True copy) Sd. G. Parameswaran Pillai,
Secy. 3/8 For Special Officer,

16

9 17

PROCEEDINGS OF THE SPECIAL OFFICER, MALABAR DISTRICT BOARD,
PASSED UNDER THE POWERS OF THE BOARD VESTED IN HIM DATED 24-8-48.

Resolution No. 1227.

Read:--Draft replies to the audit report on the Elementary
Education Funds of the Malabar District Board for the year
1946-47.

APPROVED

(Sd) G. Parameswaran Pillai,
For Special Officer.

(True copy)

Ta.kn/31-8-.

S. A. Marayand
Accountant 31/8

S. 31/8

18

L.F.No. 5363 Office of the Examiner of Local Fund Accounts,
Madras-2. Dated 28.9.48
Sub: Audit report--Malabar district board--Elementary Edu-
cation Fund--1946-47--replies forwarded.

Forwarded to the Secretary to Government, Education
and Public Health Department, with copies of the Special
Officer's replies and proceedings thereon.
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for over two years in some cases.
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The objection statement for March 1947 and the
annual objection statement for 1946-47 have not been returned
with replies.

19
R. Govindarajan
23.9.48
Assistant Examiner of L.F. Accounts,
Western Circle, Salem.

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

(11)

CNO-72807/4801

Audit Report - 1946-47. E. E. Jemel.
Malabar St. Board - Recorded.

p. 9 cf

From The Enamr of L. F. Accts.
L. F. No. 4419 dated 31.8.48

Order/MS. No. 2640. Encl. 22. X 22

Recorded.

2. An extract of the remarks of the Enamr. of L. F. Accts. from his letter cited above is forwarded to the S.O. St. Bd., Malabar for necessary action. ~~The action taken~~ should be reported to Court.

72ⁱⁿ
22/10

p. 9 cf
J. J. 16/11
only
29/10

To
The S.O. St. Bd.,
~~North Arcot Malabar~~
(with a copy of p. 13 cf)
The DP1
(with a copy of the audit report, reply of the S.O. & further remarks of the Enamr)

run
19.10.48
29/10/48

21/10/48

p. 1-5 cf, and 10
15 cf & p. 19 cf

The Enamr. of L. F. Accts.

29/10/48
28
11/11

Local Administration

Department

From (Name) N. S. Arunachalam Esq.,
O.B.E., I.C.S.;
Designation Special Officer,
Malabar District Board,
Station Calicut.

Received 20 AUG 1948 Registered

To

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

Thro'

The Director of Public Instruction
MADRAS

Enclosures

Ref-- No. -E-8-15175/48

dated 20th August 1948.

Sir,

EDUCATION - Elementary - Annual audit - 1946-47
Excess expenditure - Under certain items -
Sanction requested.

With reference to paragraph 30 of the Annual Audit Report on the Elementary Education Account, 1946-47, the Board has in its Resolution No. 1170/16-8-1948 sanctioned the excess expenditure under the heads concerned. Copies of the Resolution, the application for allotment (in duplicate) and a copy of the audited accounts of the year are enclosed.

2. The items of excesses are very minor and could not reasonably be foreseen for sanction by reappropriation by the Board before the close of the year itself. I therefore request that Government may be pleased to sanction them with a view to settle the objection.

Encl:

For Special Officer.

- 1) Copy of Bd. Resolution
- 2) Application for allotment (in duplicate)
- 3) Copy of audited statement of Receipts and Expenditure.

Extract from the proceedings of the Special Officer, Malabar District Board passed under the powers of the Board vested in him, on 16th August 1948.

1170. Read paragraph 3 of the Annual Audit report (Elementary Education Fund) 1946-47 calling for sanction the following items of expenditure in excess of the Budget Allotment.

	Allotment	Expenditure	Excess.
Clerks and Servants	Rs. 19,060--0	Rs. 21,925/-	Rs. 2,865/-
Capital: Furniture and Apparatus	Rs. 5,000--0	Rs. 6,791-15	Rs. 1,791/15
Library Books and Maps. & Computation	Rs. 2,000--0	Rs. 2,179--6	Rs. 179/6

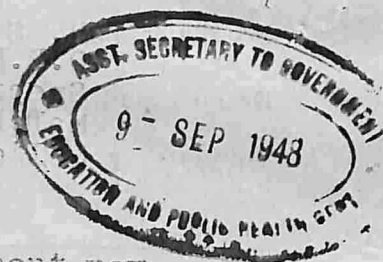
Sanctioned from the closing balance.

(Sd) G. Parameswaran Pillai,
For Special Officer.

Ta.kn/23-8-.

Office of the Director of Public Instruction, Madras.
R.O.C.No.1818-B1/48 Dated 31.8.1948.

Submitted.



2. Under the circumstances explained by the Special Officer, the excess expenditure over the Budget allotment may kindly be approved.

For Director of Public Instruction

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

Handwritten initials and date:
D.R.
7.9.

1. Copy of the resolution
2. Copy of the statement of accounts
3. Copy of the statement of expenditure

Application for ~~allotment~~ or additional allotment of funds from the balance required by the Malabar District Board.

Hoe & Co., Madras.

Particular work or purpose.	Head of account in which or name of work for which additional allotment is required.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.	Amount spent up to date.	Amount required to meet probable expenditure up to the end of the year.	Amount now required by transfer from the balance.	Reasons for exceeding the original allotment.	Reference to previous correspondence and the number and date of the board's sanction.	Amount of closing balance provided in the budget as revised with reference to the actual opening balance of the year.	Total of all allotments made from such balance including those now applied for.	Net balance available.	Two and a half per cent. of estimated receipts.	REMARKS
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Salaries and Allowances: Clerks and Servants.		19060 - -	nil 21925 - -	nil 2865 - -									
2. <u>Capital</u> Equipment. Furniture & Apparatus.		5000 - -	nil 6791 15 -	nil 1791 15 -									
Library Books & Maps.		2000 - -	nil 2179 6 -	nil 179 6 -									
Grand Total.					4836 5 -				68007 -	48635 -	nil 31520 - -		

Unforeseen expenditure as apportioned between Ely. Edn. and Com. Ely. Edn.

Sanctioned in Res. no. 1170/16/48 subject to the modification.

President

For Special Officer
President.

NOTE.—It should be explained in the remarks column how the difference between columns (6) and (7) is proposed to be met.

Annual Account of Receipts and charges of the Elementary Education Fund of the Malabar District Board for the year 1946-47.

Heads	Actuals 1946--1947	Total	Final budget appropriation
Opening balance		1,69,923 4 8	1,13,803
<u>RECEIPTS - ORDINARY.</u>			
1. Education Tax		3,27,668 3 2	3,41,760
2. Fees and Penalties under the Elementary Education Act.		18 12 0	50
3. Income from investments			
4. School fees		3 0 0	
5. Endowments		425 0 0	
6. Contributions.		1,726-12 4	2,260
7. Other receipts.			
8. Government Grant.			
(i) Under Section 37 of the E.E. Act.	1,29,187 1 0		1,24,900
(ii) Under Proviso to Section 37 of the E.E. Act.	7,26,203 0 0		7,26,200
(iii) Dearness allowance	1,52,000 0 0		1,71,808
(iv) Mid-day meals	1,93,236 0 0		
(v) Books and slates	20,000 0 0		2,90,900
(vi) Compulsory Education	42,480 0 0		
(vii) Compensation for Education tax	19,389 6 0	12,82,495 7	19,390
9. Contribution from the General Account			
(b) for other purposes		4,28,168 11	2,25,729
10. Investments realised		4,584 7 0	4,500
11. Advances recovered			
Deduct refunds			
Deduct amount transferred to capital.		19,452 7	17,000
Total		20,25,637 13 2	18,90,497
<u>RECEIPTS - CAPITAL.</u>			
Government grant			24,700
6. Add amount transferred from ordinary		19,452 7	17,000
Total		19,452 7	41,700
Total, ordinary and Capital		20,45,090 4 6	19,32,917
Grand total, including opening balance		22,15,013 9 2	20,46,000

EXPENDITURE - ORDINARY.

1. Staff - Salaries and allowances			
District Board Educational Officer	1,936	2 0	
Dearness allowance	308	3 0	
Travelling allowance and contingencies		2,244	5 0
Masters	9,47,216	11 0	3,620
Dearness allowance	6,40,340	4 0	578 5 0
Clerks and servants		15,87,556	15 18,00,156
Dearness allowance	21,493	0 0	
Contribution to Provident fund	432	21,925	0 19,060
Travelling allowances		48,969	50,000
2. Contingencies and equipment.-		2,238	14 3,000
Contingencies	51,524	9 5	98,195
Houserent	72,059	4 0	
Other items	15,586	13 0	1,39,170 10 5) 89,837
Equipment.-			
Furniture and apparatus	502	0 0	500
Library books and maps	5	12 0	
Other items		507	12 500
Compulsory Education		6,160	14 4,000
Mid-day meals		27,156	10)
3. Prizes and scholarships		1,11,148	0) 2,90,900
4. Repairs to buildings		3	0
6. Interest on and repayment of debt		29,902	35,000
7. Advances recoverable		23,763	0 23,760
		2,436	0 4,500
Total		20,03,760	5 5 24,23,028

EXPENDITURE - Capital.-

1. Lands and buildings			10,000
2. Equipments.-			
1. Furniture and apparatus	10,481	2 0	
2. Library books and maps	6,791	15 0	31,700
3. Compulsory education	2,179	6 0	
	19,452	7 0	41,700
Total, Expenditure (Ordinary and Capital)	20,23,212	12 5	24,64,728
Total closing balance	1,91,800	12 9	-4,18,728
Grant total, including closing balance	22,15,013	9 2	20,46,000

Ta.kn/25-8-.

T.M. 15/10/48 13 E.H. 14/10/48
Education

From The Asst. Secretary to Govt.
To The Dy. D.P.I.

Sub Education. Elementary
Annual Audit. 1946-47 Malabar Dt.
Expenditure under certain
items

From The D.P.I. Encl. No. 1818-B/48
dated 31-8-1948

The Copy of audited statement
of receipts and expenditure said
to have been enclosed with the
S.O's letter No. E-8. 15175/48 dated
20-8-48 has not been received

154
15/10
PC to go
12/10/48
15/10/48

By Govt. with the DP's encl.
existing above. Please send it
early.

6/10/48
7/11/48

DM
7/10/48

66624
From

Education Department.
The Director of Public Instruction,
M a d r a s

To

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

SIR,

R.O.C.No.1818-B1/48 dated 27th October, 1948.

Elementary Education - District Board, Malabar -
Audit report for 1946-47- Expenditure in excess of
the Budget allotment - sanction requested.
Ref:-Post copy of telephonic message dated 15.10.48
from the Assistant Secretary, Education & Public
Health Department.

8/800
53 NOV 1948
6 01800
The copy of the annual account of receipts and charges
of the Elementary Education Fund for the year 1946-47
relating to the District Board, Malabar is enclosed.

Yours faithfully,

For Director of Public Instruction.

ks.2x1.

3/21

(17)

E-14-Dep't-
C125
18/11

Audit Report - Elementary Education
Fund Account - 1946-47 - Malabar D.
Bd., Excess of Expenditure over
budget allotment under certain
Heads of Account.

p14

From The S.O., D.Bd., Malabar
E-8-15175/48 dated 20-8-1948

p24

From The DPI Rce No. 1818-B1/48
dated 31-8-1948

Memo No 66879/48-101 EDU dated 18-11-48

In the circumstances explained
by the S.O., the Malabar D.Bd.
the Govt. sanction the expenditure
incurred by the D.Bd. in

pieces of the budget estimates for
1946-47.

1/11/48

15/11/48

DSM
17/11/48

Note.

Papers may be added to G.O. no.
2640 Edn dated 22-10-1948 after issue

3/11/48

15/11/48

DSM
17/11/48

To
The S.O., Dt Board
Malabar
The ~~D~~ DPI
The Enamroy L F. Ach.

(A)

DSM
22/11

(17)