

Education & Public Health

(1948) Department.

Ms. SERIES.

closed

G.O. NO. 63 Education.

Dated 9-1-1948.

[Despatch Abstract.]

Audit Report - Elementary Education Fund Account - North Arcot
District Board - 1945 - 46 - 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.

13 *same copy*
 AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE NORTH
 ARCOT DISTRICT BOARD FOR THE YEAR 1945-46.

Name of the Auditor: Sri. A. V. Suresh Ayyar, District Inspector of
 Local Fund Accounts, Valluvar.

Time taken for audit: From 16th September 1945 to 4th January 1947.
 -10:-

The office of President was held by Sri. B. Bhaktavatsulu Naidu,
 from 1st April 1945 to 31st March 1946.

2. The receipts and payments during the year are shown in the
 annual account appended, together with the opening and closing balances.
 A single cash book was maintained for both the General and the Ele-
 mentary Education Funds. 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. 2,50,666-13-10, agrees with the
 balance in the account for March 1946 subject to the differences ex-
 plained in the note of reconciliation at the end of the cash book
 and in the abstract of account and 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.

PART I - GENERAL REVIEW.

3. The closing balance for the year was Rs. 21,509-14-5 against
 Rs. 48,201-1-10 of the previous year. The expenditure rose from
 Rs. 7,04,263/- to Rs. 9,35,841/- in the year under report. The increase
 in the expenditure was mainly due to the payment of dearness allowance
 rates to the teachers and the office staff at the enhanced rates and also
 due to the introduction of compulsory education and supply of midday
 meals to poor pupils for which grants were paid by Government.

4. The more important irregularities are detailed below. Ir-
 regularities of a minor nature are detailed in the Annual Objection
 Statement which should be treated as part of this report.

P-15 infra 5. Expenditure in excess of Budget Allotment.

Expenditure was incurred under the following heads of account
 in excess of the budget allotment as approved in G.O. No. 646 edu.,
 dated 25-4-1945. The sanction of the District Board was not obtained
 for the excess by necessary re-appropriation of funds with reference to
 G.O. No. 135, edu., dated 20-1-1942. As the total expenditure has also
 exceeded the total provision in the approved budget, the sanction
 of the Government would need to be obtained as required in rule 5 of the

*put up
in audit
bill*

*not put
up*

rule, issued in the above Government Order:-

Head of account.	Budget	Actual Ex-			Excess.		
	allotment.	Rs.	As.	P.	Rs.	As.	P.
Salaries and allowances to clerks and servants.	14,890	13,975	9	0	4,085	9	0
Travelling allowances.	1,500	2,185	11	0	685	11	0
House rents.	20,000	21,604	4	0	1,664	4	0
Other items.	26,000	27,726	11	0	1,733	11	0
Furniture and apparatus.	5,000	30,624	6	0	25,624	6	0
Library books and maps.	1,000	4,242	7	0	3,242	7	0
Repairs to buildings.	10,000	13,213	4	0	3,213	4	0
Midday Meals.	--	19,154	1	6	19,154	1	6
CAPITAL:							
Furniture and apparatus.	5,000	30,392	10	0	25,392	10	0
Total Expenditure (Only Capital)	9,33,320	9,79,276	6	6	45,956	6	6

PART II - FINANCIAL ADMINISTRATION.

6. Pending items in the previous audit report.

(a) Paragraph 7 of the audit report for the year 1944-45.

The stock accounts maintained by the headmasters of pre-educational schools would need to be obtained and produced to check the quantity of raw materials supplied, the articles manufactured and disposed of and the balance of raw materials and finished articles on hand.

(b) Paragraph 9 (1) of the audit report for 1944-45.

The sanction of the District Board or that of the standing committee (Education) called for still remained to be produced in respect of 25 cases of increase of house rent, fixed contingencies etc., as detailed in the latest further remarks dated 9-1-1947 issued on item 20 of Annual objection statement for 1944-45.

(c) Paragraph 5 (ii) of the Audit report for 1944-45 regarding the increment of Ganeswathi teacher, Arni Taluk.

The sanction of the Director of Public Instruction stated to

have been applied for ^{may} be furnished at an early date.

(3) Paragraph 10 of the Audit report for 1944-45.

The sanction of the District Board and the approval of the District Educational Officer, required for the appointment of additional teachers to three schools in Arjunsam taluk, still remained to be pointed out.

(e) Paragraph 15 of the Audit report for 1944-45.

The discrepancies pointed out in the tools and plant registers have not yet been reconciled. Special steps would need to be taken to rectify the defects pointed out early, as ordered in G.O.No. 2767, Education, dated 11-12-1946.

7. Employment of staff in excess of sanctioned strength.

Sanction of the District Board and the approval of the Educational authorities were not pointed out for providing additional or excess staff to 27 schools, as detailed in item 69 of the Annual Objection Statement.

8. Excess or inadmissible payments.

The audit of paid vouchers for the months of October 1945 and March 1946 disclosed 46 cases of excess or inadmissible payments of leave salary erroneous increments etc., aggregating Rs. 185-7-0, as detailed in item 70 of the Annual Objection statement. The same would need recovery.

9. Payment of arrear claims over one year old: sanction of competent authority not obtained.

In respect of the nine cases detailed in item 68 of the Annual Objection Statement, the sanction of the Director of Public Instruction and that of the District Board should have been obtained as required in G.O.No. 263 Education, dated 10-7-1943, in as much as the claims were allowed to remain in abeyance for more than one year. Necessary sanction would need to be obtained and furnished at least now.

10. Purchase of Science Articles - Loss due to non-acceptance of lowest quotations.

A sum of Rs. 6512/- was drawn and paid to the Central Scientific Department, Madras, to order the cost of 44 sets of science

supplied to 14 higher elementary schools of the District Board. Quotations for the supply of these articles were called for from Andhra and Central Scientific Companies. The quotations received from the above two companies were not tabulated and the rates compared, before placing orders with the Central Scientific company. These rates were higher than those quoted by the Andhra Scientific company. Neither the approval of the Board was obtained nor any reasons were recorded for dispensing with the lowest rates. The loss due to the non-acceptance of the lowest quotations works out to Rs. 300/- as detailed below excluding the cost of items 1 (ii), 44, and 65 of the approved list for which either company has not quoted the rates or if quoted, the articles were not in accordance with the specification required by the President, District Board.

Cost of each set.

<u>GENERAL.</u>	<u>ANDHRA.</u>
Rs. 434-2-0	Rs. 373-6-0
- 33-6-0 (deduct cost of items	- 1-2-0 (deduct cost of item
44 & 65 for which	7(11) since the
400-12-0 Andhra Company has	372-4-0 article tendered for
not quoted any rates)	was not in accordance
	with the specification
	given by President,
	District Board.

Loss for one set Rs. 400-12-0 minus Rs. 372-4-0 or Rs. 28-8-0

Total Loss for 14 sets purchased Rs. 28-8-0 into 14 or Rs. 300/-

In the absence of satisfactory reasons for rejecting the lower rates, the loss sustained by the Board would need to be made good.

11. Acquittances or payee's acknowledgments not obtained.

Acquittances or payee's acknowledgments, stamped, wherever necessary, were not obtained in respect of 35 payments involving a sum of Rs. 3456-7-0, as detailed in item 67 of the Annual Objection Statement. Early steps would need to be taken to have them obtained and produced for audit.

12. Advertisement charges - sanction of Government - Contingent

On Vr. No. 2137/10-45 a sum of Rs. 109-12-0 was drawn and

paid

paid to the Manager, Librarian, and others, towards the cost of advertisements published in the above newspapers, inviting applications for Secondary Grade teachers, Higher Grade teachers, and Small Grants. The above expenditure is debitable to Elementary Education Fund, subject to the condition that a small fee is levied from the applicants as to meet the advertisement charges either wholly or in part. Vide G.O. No. 1149, Education, dated 24th June 1940. But no such application fee was levied. Thus the condition laid down in the G.O. was not fulfilled. Hence the debit of this expenditure to the Elementary Education Fund requires the sanction of Government.

13. Age and health certificates of teachers not obtained from competent authority.

According to G.O. No. 2342 L.S.G., dated the 2nd June 1936, as amended, certificate of physical fitness at the time of first appointment of an elementary school teachers should be obtained from a medical Officer, not lower in rank than a civil Assistant Surgeon or by an Honorary Assistant Medical Officer possessing the M.B.B.S. degree and working in a Government Hospital. Since almost all the acting teachers (vide waiting list maintained in the District Board Office) have produced fitness certificates only from Registered Medical Practitioners and private doctors at the time of their first appointments, they may be required to produce fresh certificates from the competent authority.

14. Vouchers not produced.

The following paid vouchers were not produced for audit even though they were called for in the objection statements for the periods noted against each. In the absence of these vouchers, the expenditure involved cannot be admitted in audit.

<u>No. & date of Vr.</u>	<u>Amount.</u>	<u>Particulars of payment.</u>	<u>O.S. in which the Vr. was called for.</u>
	Rs. Rs. ps.		
1857/9-45.	14 0 0	Contingent charges.	O.S. 45-46/I.
602/5-44	23 12 0	Travelling allowance.	O.S. 44-45/I
734 "	25 0 0	Library Books.	"
734 "	10 0 0	Repairs to buildings.	"

P.T.O.

No. of order of Mr.	Amount	Particulars	Date
2353/3-44	1 0 0	Pay Bill.	
2443 "	287 14 0	"	
2444 "	16 2 0	Contingent Bill.	
2475 "	0 6 0	"	
2481 "	7 10 0	"	
4414/3-44	42 0 0	Gratuity	0.8. March 44
393/4-44	203 13 0	Pay Bill.	0.8. April 44.

15. Equivalent Government Contribution - short drawal.

The Total education tax realised during the year was Rs. 2,66,175/- including the arrears due in final settlement for fasli 1353 (at the rate of 10 pies in the rupee up to the end of Fasli 1353 and at 0-1-0 in the rupee thereafter.) The equivalent Government contribution at the rate of 4½ pies in the rupee, viz., the rate at which education cess was levied prior to the amendment of section 34 of the Elementary Education Act, works out to Rs. 1,00,930-8-0 (as shown below) against Rs. 94,242/- claimed and drawn by the Board. The balance of Rs. 6,688-8-0 still due to the Board may be got adjusted to the credit of the Board's funds.

Amount of education tax realised and credited to the Elementary Education Funds towards the arrears due for fasli 1353 at 10 pies.	Rs. 14,865-0-0
Government contribution due at 4½ pies in the rupee.	6,688-8-0
Amount of education tax levied and credited to the Education Fund Account towards 2nd half year of fasli 1354 and 1st half of fasli 1355 at one anna in the rupee.	2,51,310-0-0
Amount of Government contribution due at 4½ pies in a rupee.	94,242-0-0
Total contribution due to the Board.	94,242-0-0

Amounts adjusted in 1946-47.

Balance still due.

16. Grant for the introduction of compulsory education and midday feeding - excess drawal.

out of a total grant of Rs. 89,989/- sanctioned in

G.O. No. 2006, Education, dated 11-12-1945, G.O. No. 125 Edu., dated 18-1-1946, G.O. No. 583 Education, dated 15-2-1946, and G.O. No. 562 Edu., dated 12-3-1946 and drawn by the Board during the year towards the cost of introduction of compulsory education and midday meals, only a sum of Rs. 62,252/- was found admissible as per the figures furnished by the President, District Board, through the Director of Public Instruction. Hence the refund of balance of Rs. 27,737/- was ordered in Government Memo. No. 27917-3-2-1 Edu., dated 18-10-1946. But the District Board refunded only a sum of Rs. 25,138/- on 9-11-1946. There is still a balance of Rs. 2,599/- to be refunded to Government.

17. Grant drawn for the compulsory education and midday feeding.

(a) Compulsory Education. A sum of Rs. 42,705/- as detailed below was sanctioned as subsidy in Government Memo. No. 27917-3-2-1 Edu., dated 18-10-1946, towards the cost of compulsory education during the year on the basis of the statements of actual expenditure furnished by the President, District Board, in March 1946.

Salaries and allowance of teachers.	Rs. 21,813-0-0
Rent charges.	2,600-0-0
Contingencies.	966-0-0
Sheds and equipment.	14,800-0-0
Fees and conductresses.	615-0-0
Supply of books and stationery.	2,001-0-0
	42,705-0-0

The amounts drawn as shown above were not susceptible of any check against the rates fixed in G.O. No. 1224, Education, dated 11-8-1945. In the absence of full voucher-wise details for each school for each month, the figures furnished by the President, District Board, for drawing the above subsidy, could not be checked in audit. Also the details of expenditure relating to this are not exhibited separately in the Elementary Education Fund account or in the Board's accounts. Especially in the case of salaries have been appointed on a regular basis.

Establishment Audit Register or in the bill register. The details may be furnished to check the grant admissible.

(b) Midday meals.

The total amount spent for supplying 2,01,339 midday meals during the year was Rs. 21,373-7-5 as could be seen from the accounts maintained by the midday feeding committees in the selected compulsory areas. The amount that is admissible for this number of meals supplied, works out to Rs. 22,087-1-3 at Rs. 0-1-0 per meal. Against this amount, a sum of Rs. 19,457/- alone was drawn by the Board as subsidy (vide Government Memo. No. 57917-B-2-1 Education, dated 18th October 1946. In Government Order No. 324, Education, dated 2nd May 1946 it was laid down that the cost of meal should not be reduced below 0-1-6 on any account while incidental charges should be levied to the subsidy payable at 0-0-3 per pupil. From the details furnished below it is seen that the actual expenditure on meals was less than 0-1-6 and the expenditure under other charges was more than 0-0-3 per pupil thereby indicating that the dieting was not properly rich in qualities. The court procedure has to be followed in future.

	<u>Amount admissible for meals supplied.</u>	<u>Actual Ex- penditure.</u>	<u>Grant Drawn.</u>
Cost of food- stuffs.	Rs. ru. ps. 18,931-12-6	Rs. ru. ps. 12,987-11-10	Rs. 14,437
Other charges.	3,155- 4-0	8,985-11-7	5,020
	22,087- 1-3	21,873- 7-5	19,457

Part III - Accounts Defects.

19. Tools and plant registers.

The registers maintained in the office, were not checked with the returns received from the concerned headmasters of the schools. The verification of balances as on 31st March 1946 was not done by the competent authority. This was a serious defect.

(c) Register of service books. The register is incomplete.

The service books newly opened after 1943-44 have not been entered in this register. The register does not show the names of employees who have left the District Board service ever since the opening of the register. Further the remarks in the last column of the register show that the service books were not attested by the employees in 1939. A reference to the service books, however, shows that they were first attested in 1943 instead of in 1944 itself (i.e.) at the end of the 5th year. The register has not been closed for the year even the signature of any responsible officer, in fact it has not been attested by any body at any time.

(d) Establishment audit register.

The sanctioned strength for each school has not been noted in the flyleaf of the establishment audit register, either by allotting serial numbers to the several teachers or otherwise. The entries in the sanctioned scale column have not been attested by any responsible officer. The pay and allowance for March 1945 drawn in April 1945 have not been posted in several registers even at the time of audit (i.e.) even after the lapse of a year and half.

20. Service Registers and leave accounts.

In the case of 98 school masters the leave accounts or sanctioned increment certificates were not produced or if produced, were defective to the extent, noted against each, in item 65 of the Annual Objection Statement. The service books, leave accounts and sanctioned increment certificates may be produced after rectifying the defects pointed out there.

Part IV - RETIREMENT.

21. The result of audit may be done by the competent authority.

23. One hundred and ninety five items of objections involving Rs. 22,458-10-9 were pending settlement at the close of audit as detailed in the Annual Objection statement and arranged yearwise as shown below:

Year.	No. of Items.	Amount. Rs. as Rs.
1942-43.	1	
1943-44	36	157 6 0
1944-45	51	1345 1 9
1945-46	107	20954 3 0
	195	22458 10 9

S. V. SARMA,
Assistant Examiner of Local Fund Accounts,
Western Circle.

Forwarded to President, District Board, North Arcot, in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of Local Fund Accounts.....

..... with your reply in triplicate duly approved by the District Board for submission to Government.

/s/ S. V. Sarma

H. Balasubramanian
SUPERINTENDENT.

21/7/47

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE
NORTH ARCOT FOR THE YEAR 1945-46.

H. E. S.	Actuals 45-46.	Total.	Financial Budget appropriation.
Opening Balance.	48,261-1-10		5000
Receipts--Ordinary.			
1. Education Tax.	2,66,175-0-0		2,33,160
2. Fees and Penalties under the Elementary Education Act.			
3. Income from Investments etc.			
4. School Fees.			
5. Endowments.	2,583-12-0		3,780
6. Contributions.			
7. Other receipts.	2,669-11-1		2,000
8. Government Grants:-			
I. Under Section 37 of the Elementary Education Act-Refunds.	95,369-14-0		87,430
II. Under proviso to section 37 of the Elementary Education Act.	2,16,120-0-0		2,16,120
III. Compensation in respect of Education Tax levied on Profession Tax.			
IV. For Dearness Allowance.	2,00,000-0-0		
V. For the Compulsory Education and Mid-day Meals.	89,989-0-0		
9. Contribution from the General Account.	72,480-0-0		72,480
I. For the payment of temporary allowance.			
II. For other purposes.			
0. Investments realised.			
1. Advances recovered.			
Deduct-- Refund.			
Deduct amount transferred to Capital.	-33,155-4-0		2,159
TOTAL.	9,12,232-1-1		5,93,811
Receipts- Capital.			
1. Government grants.	1,320-0-0		7,841
2. Endowments and contribution.			
3. Loans.			
4. Contribution from General Account Ordinary.	5,877-14-0		7,000
5. Investments realised.			
Add amount transferred from Ordinary.	33,155-4-0		2,159
TOTAL.	40,353-2-0		36,000
Total, Ordinary and Capital.	9,52,585-3-1		6,29,811
Grand Total, including opening Balance.	10,00,786-4-11		6,24,811
EXPENDITURE-ORDINARY.			
1. Staff:-			
Salaries and allowances.	7,54,136-15-0		7,67,330
Masters.	18,975-9-0		14,890
Clerks and Servants.			
Education tax-Collection Charges.	20,886-0-0		25,000
Contribution to Provident Fund.	2,186-11-0		1,500
Travelling Allowances.			
Stationery of teachers sent for Trg.	1,450-8-0		2,000
Gratuity.			
Total.	7,97,635-11-0		

HEAD.	Actuals 45-46.	Total.	Final B. appropriate.
2. Contingencies and equipments.	7,97,635-11-0		1
Contingencies.		8	
House Rents.	21,664-4-0		20,000
Other items.	27,736-11-0		26,000
Equipment- Furniture and Apparatus.	30,624-6-0		5,000
Library Books and Maps.	4,242-7-0		1,000
Other items.			
3. Endowments.	3,082-8-0		3,030
4. Repairs to Buildings.	13,213-4-0		10,000
5. Compulsory Education & Mid-day Meals.	19,154-1-6		
6. Interest on and repayment of debt.	21,570-0-0		21,570
7. Investments made.			
8. Advances recoverable. Refunds.			
Total.	9,38,923-4-6	9,38,923-4-6	8,97,320
EXPENDITURE- CAPITAL.			
1. Lands and Buildings.	9,960-8-0		30,000
2. Equipment.			
i. Furniture and apparatus.	30,392-10-0		5,000
ii. Library Books and Maps.			1,000
iii. Investments made.			
iv. Other items.			
Total.		40,353-2-0	36,000
Total expenditure (Ordinary & Capital.)		9,79,276-6-6	9,33,320
Total Closing Balance.		21,509-4-5	3,08,509
Grand total including closing balance.		10,00,786-4-11	3,13,509

J. V. Sahasran (b.)
DISTRICT INSPECTOR OF L.F. ACCOUNTS
VELLORE.

10/1/47 12/1/47

P 1 ante Para 5. Necessary provision has been made in the revised budget for 1945-46 and sanction of the Government obtained G.O.No. 902 Ms. Edn dated 30-4-1946. There is no excess over the estimated provision under all heads of accounts.

P 2 ante Para(6)(a) Part II The stock accounts will be obtained and produced during local audit.
(b) Para 9 of the A.R. for 1944-45. Necessary sanction has been obtained in all cases and produced during local audit.
(c) Para 9(II). The matter is under correspondence with the Government. Final orders on receipt will be produced during local Audit.
(d) Para 10 of A.R. 1944-45 Sanction has been obtained in all cases from the District Educational Officer, Vellore and the Inspectress and they will be shown during local audit.

Para 11 The Stock registers of Tools & Plant will be produced for verification during local audit.

P 3 ante Para 7 Necessary sanction has been obtained and the same will be produced during local audit

do Para 8 Necessary credits for the recoveries made will be pointed out during local audit.

do Para 9 Necessary sanction from the competent authority will be obtained and produced during local audit.

do Para 10. The matter was placed before the meeting of the District Board and passed by a resolution No. 207 dated 28-9-1945 after duly taking into account the quality of the articles supplied as sampled etc. The whole file will be produced during local audit.

Para 11. The acquittance rolls will be produced during local audit.

P 4 ante Para 12. Noted for future guidance. Sanction of the Government will be obtained for debiting the expenditure to Ele. Education Fund.

P 5 ante Para 13 Will be shown during local audit. All the individuals have since produced fresh certificates of physical fitness from Civil Asst Surgeon.

P 5 ante Para 14. Vouchers will be produced now.

P 6 ante Para 15. Balance of Rs 6,688-8-0 has since been adjusted to the credit of the District Board. Credit will be shown during local audit.

do Para 16. The amount has since been refunded.

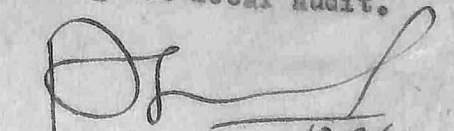
P 7 ante Para 17 (a) Necessary details will be worked out and shown for audit regarding the expenditure on compulsory Education.
(b) Noted for future guidance.

P 8 ante Para 18. Necessary reconciliation has been made and certificate of rectification verification obtained will be produced for local audit.

P 9 ante Para 19.(a) Necessary action has been taken.

(b) Establishment of Audit Registers: This will be produced during local audit duly rectifying the defects pointed out.

do Para 20. This will be rectified and produced during the local audit.


For Special Officer.

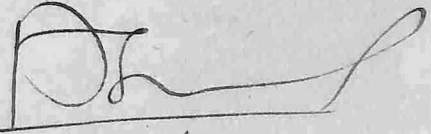
13/9

Extract from the Minutes of Proceedings of the Special Officer, District Board,
North Arcot, passed at his sitting on 25-7-47 under section 240(3) of the
Local Boards Act 1920 as amended. 17

Resolution No. 329.

Read Audit Report received from the Examiner of Local Fund
Accounts pertaining to General and Elementary Education
Fund of the North Arcot District Board for 1945-46 and replies
furnished for the same.

(APPROVED)


f-50
125

Extract from the Minutes of the Special District Board, Arcot, passed at its sitting on 25-7-47 under section 200(5) of the Local Boards Act 1920 as amended.

Resolution No. 328

Read Audit Report received from the Examiners of Local Fund Accounts pertaining to General and Elementary Education Fund of the North Arcot District Board for 1945-46 and replies furnished for the same.

(APPROVED)

[Signature]
20/11/47

L.F. 5668 / 15.11.47 *9* Examiner's Office. 19

Subject: Audit Report - Elementary Education Fund Account - North Arcot District Board - 1945-46.

pp 15 to 17 ante

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

9088 Paragraphs 8 and 11 of Audit Report: Recovery of Rs.162-12-0 and acquittances of teachers for a large sum of Rs.3279-13-0 were not pointed out even after six months. *pp 3-4 ante*

Paragraph 14 of the Audit Report: Out of eleven vouchers, only one voucher for Rs.203-13-0 has so far been produced. The delay in the production of the vouchers may be required to be explained. *p 5 ante*

Paragraph 17 of the Audit Report: No fresh details have been worked out and shown for audit as stated in the reply. The Special Officer may therefore be required to furnish them early. *p 7 ante*

R. K. Chari
4.11.47
Assistant Examiner.



[Signature]
4.11.47

20

17.11.47 / 3668

90828 / 47.

PP 16-19 cb.

45/11/47
9/11

PP 3-4 cb. 2.

21 Edn & P.H. ci.

Audit Report - E. E. Fund Account - North
Ascot Dt. Bd - 1945-46 - Recorded.

From the Examiner L.F. No. 5668 of 15.11.47.

Order
Ms.

63

Edn. of 9-1-48.

Recorded.

paragraphs 8 & 11 of the audit Report:
Excess of inadmissible payments & Acquittances not
obtained:

The Examiner reports that the
recovery of Rs 162-13-0 and acquittances of
teachers for a large sum of Rs 3279-13-0 were
not pointed out in audit even after six
months. The Special officer is requested to
remedy the defect without any further delay and
report the back to Govt.

P.T.O.

22
3. Paragraph 14 of the audit Report: It is reported P 5-eb.

Vouchers not produced: that out of

eleven vouchers, only one voucher for

Rs 203-13-0 has so far been produced.

The reason for the delay in the production of

the vouchers should be reported to Govt.

at an early date.

4. Para 17 of the report:

Grant drawn for the compulsory education and

mid-day meals:

The Examiner reports that no fresh details have been worked out and shown

for audit as stated in the reply. The S.O. is

requested to furnish them without any further

delay and report the fact to Govt.

3-1-48

9/1/48

P 7-eb.

To

The S.O. Dist. Bd. North Arcot

" Examiner of L.F. Accounts

" D.P. S. (with a copy of the report.)

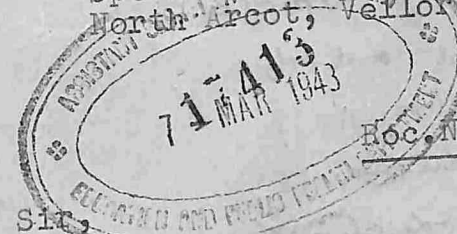
Local Administration Department.

From

Sri S. Rajagopal Ayyangar, B.A.,
Special Officer, District Board,
North Arcot, Vellore.

To

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



Hoc. No. G5. 7268-47 dated 4th March 1948.

Sub: audit report--Elementary Education--Fund Accounts--
North Arcot District Board--Production of vouchers--
acquittances etc.--Report submitted.

Ref: G.O.No. Ms. 63, Education, dated 9th January 1948.

...000...

para 2.
of G.O. No.
D. 2192

1. Recovery of the excess amount paid has been effected in
all the cases and credit pointed out during a recent
local audit.

2. Acquittances in all the cases have been produced during
the recent local audit and the objections cleared.

3. Details worked out for the expenditure on account of the
introduction of compulsion in 1945-46 have also been
shown to the audit on 20.2.1948 and got admitted.

No further action is necessary.
May be filed with G.O. No. 63 For Special Officer.

Copy for District Inspector of Local Fund Accounts, Vellore,
for favour of information with reference to his letter
No. L.F. 2096 dated 18.2.1948.

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143 Edu & PH.

3/24/48 Audit Report- E.E. Fund Account- North Acct. ^{ET}
Dt. Bd. 1945-46 - production of vouchers.

Pages 21 & 22 (T) G.O. NO. 63 (MS) Edu dy. 9-1-48
Page 1 of 1 From the S.O., North Acct- Dt. Bd., NO. 65-7268-
47, dy. 4-3-48.

3/24/48 Memo NO. 17413-CI-1-48 Edu dy. 23-4-48.

The attention of the S.O., North Acct- Dt. Bd.,
p. 22 of (T) is invited to ^{para 3} of the G.O. read above & he
is requested to ^{submit} expedite his reply ^{to the above paragraph} as it has not
been included in his letter ^{cited above} NO. 65-7268-47 dy. 4-3-48

4/20-4-48
JW
20/4/48

20/4/48

20 The S.O., Dt. Bd.
North Acct. ^{20/4-48}

Local Administration Department.
From

Sri S. Rajagopala Ayyengar, B.A.,
Special Officer, District Board,
North Arcot, Vellore.

To

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

Roc. G5.No.7268-47 dated 1st May 1948.

2 Siny

Sub: AUDIT -- Elementary Education -- North Arcot District Board --
Audit report for 1945-46 -- Vouchers produced -- Report submitted.

Ref: Memo No.17413-C1-1-48 Education dated 23.4.1948 of the Government.

...CoO...

32345

All the remaining ten vouchers referred to in para 3 of G.O.No. 63, Education
dated 9.1.1948 have been produced for audit and the objection admitted by the audit
department.

me.1/5.

For Special Officer.

Edn & P.H.

In view of the remarks observed
by the S.O. North Arcot Dt. Bd in his letter no.7268-47
of 4.3.48 and 4.1.5.48, no further action is necessary
May be filed with G.O./at (t)
(above)
16/5.48. *TSN*
19.5.48. *TSN*

