

EDUCATION (1950) DEPARTMENT

Ms. SPR 128.



closed 3/16/51

G. O. No. 2438 Edm

DATED. 30 — 6 — 50.

ABSTRACT

17
Audit report - Ed. Edm. fund -
1949 - 49 - Dt. Bd. South AM act -

Recorded.

L.F. 10221. Dt. 08/31/50

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE SOUTH
ARCOOT DISTRICT BOARD, SOUTH ARCOOT DISTRICT, FOR THE YEAR 1948-49

Name of Auditor: Sri V. Rangarathnam,
District Inspector of Local Fund Accts.

Time taken for audit: From 5-10-49 to 12-1-1950.

1. The office of Special officer of the District Board was held by A.F. Mascarenhas Esq., Collector of the District during the year.

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. 40382-8-0 agrees with the balance in the account for March 1949. The sum total of the closing balance according to the cash book relating to the 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 in hand at the close of the year.

3. Annual Objection Statement: 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.

PENDING OBJECTIONS OF PREVIOUS YEARS: The further remarks issued in L.F. No. 727 dated 19-10-49 have not yet been replied to. With reference to the latest position as verified during the annual audit, the following paragraphs are still pending settlement.

4. PARAGRAPH 6 OF THE AUDIT REPORT FOR 1947-48 (PARAGRAPHS 8, 9(a), 12 and 1 of 1946-47) COMPULSORY EDUCATION SCHEME - REFUND OF SUBSIDY IN EXCESS:

No action would appear to have been taken to address Government for the reimbursement of Rs. 636/- refunded in excess to Government. The expenditure incurred during 46-47 on compulsory education scheme was Rs. 218700-9-4 against Rs. 218070/- reported by the Director of Public Instruction.

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5. PARAGRAPH 10 OF THE AUDIT REPORT FOR 1947-48.
CONSTRUCTION OF SHEDS. 1946-47.

The valuation statements and the measurement book still remained to be produced for audit inspite of the orders of Government in G.O.No.3349 Education dated 3-11-49.

6. PARAGRAPH 18 OF THE AUDIT REPORT FOR 1947-48.
SANCTIONS FOR RECURRING CHARGES - NOT AVAILABLE.

It is stated that sanctions for the various items was in vogue even before the abolition of Taluk Boards but they are not available.

It is therefore suggested that a list of such items may be made out and placed before the District Board and former sanction obtained and noted in the establishment Audit Register.

9. Items of Expenditure.	Government Grant.	Actual Expenditure.
Pay and Allowances of teachers.	2,27,548/-	2,25,743--2--0
Contingencies.	7,194/-	7,204--4--0
Fees.	2,823/-	2,823-11--0
Rent for buildings.	8,751/-	8,734-14--0
Supply of books and slates.	888/-	887-13--0
Cost of Equipments.	7,368/-	7,368--0--0
Sheds.	923/-	923--0--0
	2,55,495/-	2,53,684-12--0
	=====	=====

It was further noticed that in working out the cost, the increments granted to the teachers were also taken into account and the cost was not worked out with reference to the minimum pay of the post. The difference would need to be worked out and the excess refunded to Government.

10. RETURNS OF TOOLS AND PLANT RECEIVED FROM THE SCHOOLS FOR 1948-49 NOT CHECKED:

The returns of tools and plant existing on 31-3-49 in the respective schools sent by the Headmasters as required by Executive Instructions (563) of the Local Boards Manual still remained to be checked in the District Board Office. It has to be mentioned that the returns received for 47-48 also were not checked. Failure to attend to this important work will render difficult and complicated the reconciliation of any differences and recovery of losses.

7. Para 19 of the Audit Report for 1947-48.

RETURNS OF TOOLS AND PLANT NOT MADE AVAILABLE:

Though it was stated in the reply to the audit report that returns were received from all the schools and checked none of them was made available even during this audit. It has to be mentioned in this connection, that the returns received for 1948-49 were still pending check even though the year 1949-50 is drawing to a close. It has to be noted that delay in these cases will make it impossible to fix the responsibility for the losses and complicate matters. Attention is invited to Instruction (563) of the Local Boards Manual. The inaction in the matter is brought to special notice.

8. DISTRIBUTION OF SWEETS TO SCHOOL CHILDREN ON 15-8-1947 INDEPENDENCE DAY CELEBRATION EXCESS SUBSIDY DRAWN:

With reference to G.O.No 1552 Education dated 14-6-1948, a subsidy of Rs.4,260-10-0 was drawn from Government as cost of sweets distributed to School children on the Independence Day Celebration on 15-8-1947. With reference to the vouchers produced for audit, it was seen that the actual expenditure was only Rs.4,026-7-0 against the subsidy of Rs.4,260-10-0 drawn.

Elementary Schools.	Rs. 3,742--3--0
Secondary Schools.	284--4--0

	4,026--7--0
	=====

The subsidy of Rs.234-3-0 drawn in excess would need to be refunded to Government.

9. COMPULSORY EDUCATION SCHEME: GOVERNMENT SUBSIDY DRAWN IN EXCESS TO BE REFUNDED:

In G.O.No.2852 Edn dated 15-11-1948, a subsidy of Rs.2,36,695/- was sanctioned towards the cost of continuance in 48-49 of the schemes of compulsory education introduced in 45-46 and continued in the succeeding years. A further subsidy of Rs.18,800/- was sanctioned in G.O.No.2349 Edn dated 19-7-49. The total subsidy thus received was Rs.2,55,495/-.

But the actual expenditure on the compulsory scheme during 48-49 was Rs.2,53,684-12-0 as worked out below. The Excess subsidy of Rs.1810-4-0 would need to be refunded to Government.

(For continuation of the Statement please see previous page 2 ante).

11. RETENTION BEYOND THE AGE OF COMPULSORY RETIREMENT: Amir Singh Peon, Titta udi School, completed 60 years of age on 15-2-1949 and he should have been retired from 16-2-1949. He was however retained in service till 28-12-1949 without obtaining the sanction of Government and District Board. The Payments made to him for the period from 16-2 to 28-12-49 amounting to Rs.379-8-0 would need recovery in the absence of ratification by Government. (Pay 18-8-0 plus D.A. 18-0-0 per month.)

12. IRREGULAR GRANT OF LEAVE AND CONSEQUENTIAL EXCESS PAYMENTS:

(i) K.P. VELMURUGAN. PROVIDENT FUND 3260. VILLUPURAM TALUK.

The teacher was out of employ from 12-2-1931 to 12-6-1937 and still the ~~benefits~~ benefits of leave rules under Fundamental rules were given to him instead of Madras Leave rules only as he should have been considered to have ceased to be in the District Board employ ~~when~~ when the absence exceeded 5 years. His leave account should be recast under the Madras leave rules.

He was granted leave as follows:-

Leave on average pay on Medical Certificate .. 0-8--14

Leave on half pay .. 0-3--10

The former leave should be treated as unearned leave on medical certificate on half pay and the excess over half pay granted for the period ~~gran~~ amounting to Rs.114/- would need recovery.

The leave on half pay for 0-3-10 would need to be treated as unearned leave on private affairs.

(ii) K. VENKATACHALA GOUNDAR - PROVIDENT FUND 1330. This teacher was granted leave on quarter average pay from 15-11-46 to 3-5-47 10-7-47 to 9-1-48. The grant of leave on quarter average pay can be resorted to after a continuous absence on leave of 28 months or otherwise. Further, the debit in the leave account should have been made as on half pay and not as on quarter average pay. The leave should have been regulated as follows:-

Leave on quarter average pay from 15-11-46 to 3-5-47 to be ^{half} as ~~not~~ average pay.

Leave from 10-7-47 to 9-1-48 should be treated as leave on half pay from 10-7-47 to 9-1-48 and the balance of 0-4-26 treated as leave

of pay. The leave salary paid for this period amounting to Rs.122-6-0 needs recovery (Rs.8 plus 19/- p.m.)

He was again granted leave on half pay from 22-3-1948 to 12-4-48 when he had only 4 days to his credit. The leave should have been regulated as ~~1/2~~ leave on ~~av~~ half pay for 8 days and leave on loss of pay ~~and leave on loss of pay~~ for 14 days. The leave salary paid for 14 days needs recovery. Rs.16-9-0 (as at Rs.102 plus 19/-)

If the leave already granted is modified as above, the teacher will be eligible for a pay of:--

Rs.32/- from 4-5-47 against Rs.32/-- from 1-1-47.

Rs.33/- from 11-6-48 against Rs.33/- from 1-1-48.

The excess payment made for the period 1-1-47 to 3-5-47 amounting to Rs.24-9-0 was already recovered.

The excess payment at Re.1/- for the period 1-1-48 to 10-6-48 after deducting periods of leave on loss of pay (23 days) would need recovery Rs.4-9-0.

Total amount to be recovered (122-6-0 plus 16-9-0 plus 4-9-0) Rs.143-8-0.

(iii) C.RATHINAM PILLAI, Peon: He was granted earned leave for 0-2-3 from 28-6-47 against 30 days only admissible. The leave should have been regulated as ~~earn~~ earned leave for 30 days and leave on loss of pay for 0-2-3 as there was no medical certificate. The leave salary paid for 0-2-3 at Rs.18 plus 16 needs recovery - Rs.71-6-0.

Consequent on the treatment of the period of 0-2-3 as leave on loss of pay, the increment raising his pay to Rs.18/- plus 18-6-0 given from 4-3-48 and 4-3-49 respectively instead of from 1-1-49 respectively. The excess payment of Rs.2-2-0 needs recovery.

Total recovery Rs.73-8-0.

(iv) A.SUNDERESAM PILLAI: PROVIDENT FUND 2756.

The teacher found service on 1-7-1935 and consequently comes under the Madras Leave Rules. The leave account should be recast under Madras Leave Rules.

The teacher was granted leave on Average Pay on medical certificate for 2 months from 16-9-47 to 15-11-47 which ~~shall~~ should be treated as unearned leave on medical certificate and the excess over half pay recovered: Rs.32/-

He was again granted leave on half pay for 52 months from 16-11-47 to 30-4-48. As unearned leave on private affairs cannot be granted for more than 3 months at a time, the excess over 3 months ~~xx x xxxx, xxx xxxxxx xxx & xxxxxx xx x xxx~~, should be treated as leave on loss of pay. The leave salary paid for the period needs recovery (Rs.16 plus 19) Rs.87-8-0.

Consequent on the grant of leave on loss of pay for 22 months, the increment raising his pay to Rs.4/- can be granted from 16-3-49 and not from 1-1-49. The excess payment at Re.1/- needs recovery. Rs.2--8--0.

Total recovery: Rs.122--0--0.

(v) M.Ranganathan Pillai - P.F.2155 - Kuringipadi.

The teacher was granted leave as follows:-

20-1-47 to 20-4-47	Leave on average on medical certificate	0 3 0
24-4-47 to 8-5-47	Leave ^{half} on average ~~on average~~	0 0 15
23-6-47 to 22-12-47	L.A.P. = medical certificate	0 6 0
28-12-47 to 18-1-48	" " "	0 0 27
4-2-48 to 24-2-48	" " "	0 0 21
4-3-48 to 3-6-48	L.A.P. = on medical certificate	0 3 0
4-6-48 to 7-1-49	L.H.P. =	0 7 4
8-1-49 to 3-8-49	Leave without pay.	
Resigned from 4-8-49.		

As there was not an interval of 3 months duty between each spell of leave on average pay and as the incumbent resigned his post on the expiry of his leave, the grant of Leave on average pay on medical certificate for 12 months (20-1-47 to 20-4-47) 23-6-47 to 22-12-47 and 4-3-48 to 3-6-48) is not admissible and the entire period should be treated as leave on loss of pay.

(vi) 31 Cases: of irregular grant of leave and consequential excess payments amounting to Rs. 264-9-0, were noticed and detailed in the annual objection statement. The excess payment would need recovery.

(Items in Annual Objection Statement 2, 7-10, 11, 12, 28, 75, 87, 89, 97, 100, 102, 106, 109, 113, 120, 127, 128, 167, 168, 169, 170, 171, 172, 173, 187, 189, 195, 207, 208, 209).

13. EXCESS PAYMENTS DUE TO IRREGULAR FIXATION OF PAY: In the following cases, pay in the revised scale was not correctly fixed resulting in excess payments. Details are given in the Annual Objection Statement.

Item in A.O.S.	Name.	Excess payment.
25	C. Gopala Iyengar.	6 0 0
26	M. Matrukrishna Iyer.	3 8 0
29	A. L. Narasimham	0 5 0
30	A. G. Ramudu Iyer.	21 6 0
33	K. Varadaraja Pillai, Peon.	2 3 0
36	A. Kuppan.	5 0 0
44	A. Onidambaram	6 0 0
53	K. Muthiah Padayachi.	12 0 0
68	C. ~~Hari~~ Govindaswami. <i>Q.A.1</i>	1 0 0
85,	V. S. Govindarajulu, Peon.	17 8 0
87	M. Satyanesabapathi Pillai.	20 0 0
90	K. Rangaswami.	0 8 0
108	T. K. Rajagopalan. <i>Q.A.1</i>	6 0 0
129	A. Ramakrishnan. <i>Q.A.1</i>	13 0 0
150	Urinivasa Pillai.	18 0 0
153	Subramania Iyer.	6 0 0
154	Ramalinga Asari.	25 0 0
155	Muthuswami Iyer.	2 1 0
156	Raju Mudaliar.	30 3 0
157	Govindarajulu.	3 5 0
158	A. L. Manapaul.	16 5 0
159	D. Lakshmi Chetty.	21 5 0

165 M. Chinna Thambi.

184 Periyaswami.

196 Venkatarama Iyer.

197 A. Rangaswami.

200 T. Dhana Paul.

198 S. ed Khasim.

202 Ponnuswami.

7 8 0

6 0 0

6 0 0

1 0 0

12 0 0

12 0 0

12 0 0

Total... 412-5-0

The excess payments would need recovery.

14. SERVICE REGISTERS NOT MADE AVAILABLE - LEAVE ACCOUNTS NOT WORKED OUT:

(a) Service Registers were not produced in 53 cases detailed in the annual objection statement to check the correctness of pay fixed.

(b) In 26 cases detailed in the annual objection statement leave accounts were not worked out even though leave was granted to the incumbents.

15. AGE, HEALTH AND VACCINATION CERTIFICATES - NOT OBTAINED:

It was noticed that certificates of age, health and vaccination were not obtained in the case of several teachers as required in Rule 10 of the Establishment Rules and Rule 10 of the Fundamental rules. A few cases (about 63) have been detailed in the annual objection statement.

16. VOUCHERS NOT MADE AVAILABLE FOR AUDIT: The following vouchers were not made available for audit:

Vr. No.	Amount.
2/2.49	Rs. 105 8 0
3/2.49	7 0 0
377/2.49	98 3 0
378/2.49	41 5 0
7/3.49	1500 0 0
589/3.49	387 13 0
609/3.49	132 8 0
614/3.49	27 3 0

17. RESULT OF AUDIT: The general result of audit may be considered fairly satisfactory.

18. Receipts and charges: The receipts and charges of the fund during the year were Rs.18,09,500--8-11 and Rs.18,37,254-13-10 respectively.

19. OBJECTIONS PENDING SETTLEMENT: 268 items of objections involving Rs.8,032-15-9 were pending settlement at the close of audit:

Year.	Items.	Amount.
1943---44	1.	22-10--0
46---47	1.	..
47---48	5.	..
48---49	261.	8010--5--9
	268.	8032-15--9
	=====	=====

S.V. Dharma,
Assistant Examiner of Local Fund Accounts,
Southern Circle,
Tiruchirappalli.

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

(TRUE COPY)

Examiner's Office, Mount Road,
TS./1.3.1950.

Madras-2.

Superintendent. 17/3/50

17-3-50

Draft replies to the Audit report of the Elementary Education Fund Accounts of the South Arcot District Board, for the year 1948-49.

Para 4. Necessary action will be taken and the Government will be addressed in the matter.

Para 5. The Divisional Engineer (Highways) has been addressed for the measurement book and valuation statement. He was last reminded on 8-4-1950.

Para 6. The matter is being placed before the Board for its sanction. *The suggestions are noted.*

Para 7. The returns have since been received and checked.

Para 8. Since refunded on 11-5-1950.

Para 9. Rupees 1810-4-0 since refunded on 11-5-1950.

Para 10. Returns have since been checked.

Para 11. Since condoned by Government in their memo No.5981 C/50 1, Education dated 14-4-1950 and the retention of the peon till 27-12-1949 was also shifted. *verified*
(vide item No.119/A.O.S. 48-49)

Para 12 (1) Recovery ordered and the same is being effected every month.

Para 12 (3) Fully recovered and admitted. (Item No.237 A.O.S.48 49).

Para 12 (4). The matter has been referred to the Examiner of Local Fund Accounts. Admitted as per D.Dis.L.F.No.190 dated 28-5-1950.

Para 12 (5). M.Ranganatham Pillai. The full amount has been ordered to be recovered from his provident fund accumulations and the same is pending in the General section.

p.t.o.

1-2-
Para 12 (6). Except item 167, all other items have since been rounded off.
Para 13. Except item No. 162 other items have since been closed.
Para 14. Service registers have since been produced and a & b. admitted.
Para 15. Required particulars furnished and admitted.
Para 16. All the vouchers have since been produced and admitted.
Para 19. Out of 268 items, only about 20 items are pending and they are also under correspondence.

v.r. 1/7 Exd: m

N. Srinivasa Padayachi
for President, District Board,
South Arcot.

13
Extract from the Proceedings of the District Board, South Arcot, Cuddalore, passed at its meeting held on 26-6-1950.
...

Resolution No. 1 (Audit)

Audit-

Read Audit Report for 1948-49 on the accounts of the Elementary Education Fund of the South Arcot District Board received from the Examiner of Local Fund Accounts Madras and the replies thereon.

....

~~Replies approved.~~

Replies approved.

(Sd) P. R. Srinivasa Padayachi
President, District Board, South Arcot.

(True extract)

v.r. 1/7 Exd: m

N. Srinivasa Padayachi
for President, District Board.

L.F.No. 4056

Office of the Examiner of Local Fund
Accounts, Madras.

Dr. 3/8/50



Subject:- Audit report- District Board- South
Arcot- Elementary Education Fund- 1948-49- replies
forwarded.

Forwarded to the Secretary to Government Education
Department with copies of the President's replies and
the resolution of the District Board.

Paragraph 5 of audit report- 1948-49. The valuation
statements and the measurement book called for still remained
to be produced for audit though the objection has been
pending from 1946-47.

Paragraph 9 of audit report. No reply has been furnished
to the objection that the cost was not worked out with
reference to the minimum pay of the posts.

Assistant Examiner of Local Fund
Accounts.

2/15/50

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1st of July 1948

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1st of July 1948

31/10/48

Issued.

10.6.50

2/11/48

(P.C. & 20) pic 1

T. N.

Edm 11

From

The Asst. Secy. to Govt.
Education Dept.

To

The Examiner of L. F. A cts.

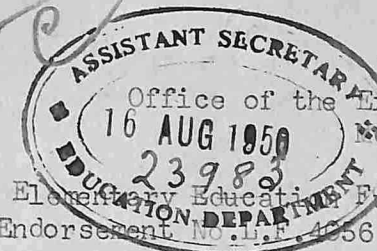
Sub:- Audit report - Ele. Edn. fund -
1946-47 - Dt. Bd.
South Arcot.

Recd:- Your order no. L. F. 4058
dated 3.8.50

Phase quote the No. and date of
f.o.s in which the Audit report for 1946-47
and 1947-48 of the Ele. Edn. fund of the
Dt. Bd. South Arcot were recorded.

2/9.6.50 2/10/48

L.F. NO-4347
14/8/50.



Sub: AUDIT REPORT - Elementary Education Fund - 1948-49 - District Board South Arcot - Endorsement No. 4356 dated 3/8/50.

Ref: Telephonic Message dated 10-8-50.

p17 (B)

The Audit Report on the Elementary Education Fund Accounts of the South Arcot District Board for 1946-47 would appear to have been recorded in G.O. No. 2318 Edn. dated 16/9/48. As regards the Audit Report for 1947-48, information has been called for, from the District Inspector of Local Fund Accounts concerned and on receipt of the same a reply will be sent.

p17 (B)

To
The Assistant Secretary to
Government, Education Department,
MADRAS.

DEPUTY EXAMINER OF LOCAL FUND ACCTS

SR.12/8

Edm (C)

T.N.

From

The Asst. Secy. to Govt.
Education Dept.

To

The Examiners of L. F. Accts.

Sub:- Audit report - Edu. Edm. fund accounts -
1948-49 - Dt. Bd, South Arcot.
Recd:- your ltr. no. L.F. 4056 dated 3.8.50

Please furnish another copy of
the audit report, mentioned above.

2
18.8.50

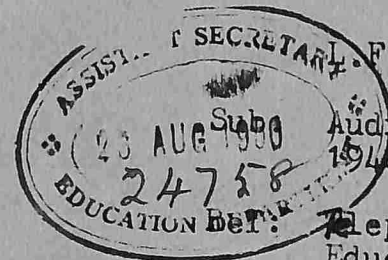
Issued.
18.8.50

21/8

Shw 23/8 p. 150
(P.C. to go)

POST COPY OF TELEPHONIC MESSAGE.

From The Examiner of Local Fund Accounts, Mount Road, Madras-2.
To The Assistant Secretary to Government, Education Department,
Fort St. George, Madras.



F.No. 4549 dated 21 August 1950.

Audit Report - Elementary Education Fund -
1946-47 - District Board - South Arcot.

Telephonic Message dated 10-8-1950 from the
Education Department and this office interim
reply L.F.No. 4347 dated 14-8-50.

The Audit Reports on the Elementary Education Fund Accounts
of the South Arcot District Board for 1946-47 and 1947-48 were
recorded in G.O.No. Ms. 2318, Education, dated 16-9-1948 and G.O. Ms.
No. 3349, Education, dated 3-11-1949 respectively.

P.V.S. MANIAM
Deputy Examiner of L.F. Accounts.

(True copy)

N. Jayaramachandran
SUPERINTENDENT,
Office of the Examiner of Local
Fund Accounts, Madras.

24
L.F.No. 4636

25
Office of the Examiner of L.F. Accounts
Mount Road, Madras, Dated 23 August 1950.

Sub: Audit Report - Elementary Education Fund Accounts
1948-49 - District Board - South Arcot.

Ref: Telephonic Message dated 18th ^{August} 1950 from the
Assistant Secretary, Education Department.

.....

Another copy of the audit report is furnished herewith.



To

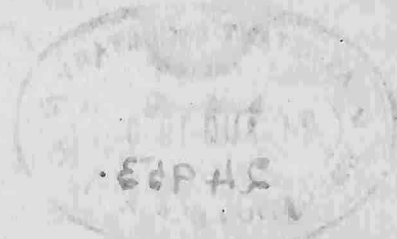
The Assistant Secretary to Government,
Education Department,
Fort St. George,
Madras.

De M. K. M. K.
Deputy Examiner of Local Fund Accounts.

23/8

26

L.F. No. 11632



Office of the Assistant Secretary to Government
Education Department, Fort St. George, Madras.
To The Assistant Secretary to Government
Education Department, Fort St. George, Madras.
From The Examiner of Local Fund
Accounts, Madras.
Subject: Audit report - Local Fund accounts -
1948-49 - District Board - South Arcot -
Tel: Telegramic Message dated 18/8/50 from the
Assistant Secretary to Government, Madras.
Read - From the Examiner of Local Fund
accounts no. L.F. 4056 dated 3.8.50
Order no. 2438 Edn. dated 30/8/50.
Another copy of the accounts no. L.F. 4056 dated 3.8.50
Edn. dated 30/8/50.
The Assistant Secretary to Government, Education Department, Fort St. George, Madras.
is in forwarded to the P.D.B., South Arcot and he should arrange for the production of the valuation statements and the measurement work for audit without delay.
The attention of the D.P.B. is invited.

27

Edn (C)

35/9
30/8

150.4

Sub: - Audit report - Edn. fund accounts -
1948-49 - D.P.B., South Arcot -
Recorded.
Read: - From the Examiner of Local Fund
accounts no. L.F. 4056 dated 3.8.50
Order no. NO. 2438 Edn. dated 30/8/50.

Recorded.

2. Para 5 of the report - An extract
of the remarks of the Examiner of Local
Fund accounts is forwarded to the P.D.B.,
South Arcot and he should arrange for the
production of the valuation statements and the
measurement work for audit without delay.
3. Para 7 of the report
The attention of the D.P.B. is invited

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to the latter part of the objection raised in
the latter part of the para 9 of the report
and he is requested to ^{say} ~~report~~ ^{whether any} ~~in connection~~
with the P. D. B., the amount to be
be refunded by the Bd., to govt. on account
of the objection raised.

3
26.50 28/8/50

1/11/50

To
The President,
D. P. B.

D. P. B.,
S. Arcot

(With a copy of the
remarks of the Examiner
at K m p 15C.4)
✓ The D. P. B.
(With the copy of the
credit report, replies and
remarks of Examiner at P)
✓ The Examiner of L. P. A. C.

From

The Director of Public Instruction,
Madras.

To

The Secretary to Government,
Education Department,
Madras.

Dis.No.7922/50 dt. 17/11/50.

Sir,

Sub:-Elementary Education--Compulsion--District Board,
South Arcot--Audit report 1948-49.

Ref:-G.O.No.2438 Edn. dt. 30/8/50.

With reference to para 9 of audit report I have the honour
to state that as the final adjustment of account for the year
1948-49 has been made in G.O.No.2349 Edn. dt.19/7/49 and that
a sum of Rs.1870-4-0 is reported to have been refunded by the
Board to Government, no further amount has to be recovered
from the District Board, South Arcot.

Yours faithfully,

For Director of Public Instruction.

V.K.18/11/50.

Office of the
Director of Public Instruction,
Madras, Dated 17-11-50.

EDUCATION DEPARTMENT.



31
Memo No. 36813-4/50 - 1 Edu. dated 28.11.50 Edu Dept
(C)

Sub:- Elv. Edu - compulsory - Dt. Bd., South A.M. Col.
Audit report for 1948-49 of the Elv. Edu. fund
Recd:- G.O. No. 2436 Edu. dt. 30.11.50
From the D.P.J. No. 7922/50 dt. 17.11.50

The attention of the D.P.J. is invited to the latter part of ~~para~~ ^{the} ~~the~~ ^{objection} raised in para 9 of the Audit Report of the Elv. Edu. fund of the Dt. Bd., South A.M. Col., for 1948-49 and he is requested to state whether any further amount should be recovered from the Dt. Bd., if the cost is worked out with ref. to the minimum pay of the post and if so, how much.

$\frac{3}{24.11.50}$ $\frac{167}{27/11/50}$ $\frac{OSK}{28/11/50}$

The D.P.J.

