63

Sett. II-27—104,006—4-

Education (1950) Departmen

MS. SERIES.

O.S.

Supdt

G.O. NO. 3136. Edn.

Dated 25. 11. 1950.

29

[Despatch Abstract.]

Elementary Education Local Bodies

Over Drawals in 1947.48 paper

... 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.

B2 2 1

Copy of letter from the Examiner of Local Fund Accounts, Mount Road, Madras No. L.F.6929 dated 10-12-49 addressed to the Secretary to the Govt. of Madras, Education & Public Health Department.

...

Sub: Grants-in-Aid to Local Bodies Audit of 1947-48.

...

97151

With reference to G.O. Ms. No.710, Finance, dated the 8th October 1927, Parts II, III and IV of the statement showing overdrawals of Grants-in-Aid by municipal councils and local boards during the year 1947-48 and other irregularities noticed in the utilisation of such grants are herewith sent.

/True copy/

Original in
96967 W/49
Copies given
to B1, C1 & C2

KK.12.12.

~~SUPERINTENDENT.~~

STATEMENT SHOWING OVERDRAWALS OF GRANTS-IN-AID BY MUNICIPAL COUNCILS AND LOCAL BOARDS DURING 1947–48 AND OTHER IRREGULARITIES IN THE UTILIZATION OF SUCH GRANTS.

PART III.—EDUCATION AND PUBLIC HEALTH DEPARTMENT (EDUCATION).

Serial number of works and purpose for which grant was drawn. (1)	Government Order sanctioning the grant. (2)	Amount of grant sanctioned. (3)	Amount drawn. (4)	Amount admissible. (5)	Amount to be refunded. (6)	Reasons. (7)
				BELLARY MUNICIPAL COUNCIL.		
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1 Subsidy for the purchase of laboratory articles, equipment, etc., to the Muslim High School.	G.O. No. 1122, Education, dated 3rd June 1947.	9,500 0 0	9,500 0 0	7,884 2 0	1,615 14 0	(1) Unspent balance of Rs. 1,610–12–0 not refunded to Government. (2) Excess payment of Rs. 5–2–0 to be recovered and credited to Government.
2 Purchase of books for library and reading room.	G.O. No. 2452, Education, dated 14th November 1947.	180 0 0	180 0 0	..	180 0 0	(1) Approval of the District Educational Officer to the list of books purchased not produced. (2) Want of invoice for three books supplied by Basaveswara Book Depot, Hubli.
				HOSPET MUNICIPAL COUNCIL.		
3 Purchase of books for the municipal public library.	G.O. No. 2452, Education, dated 14th November 1947.	150 0 0	147 11 0	144 12 0	2 15 0	Expenditure incurred on the purchase of book "Important Speeches and Writings" by Subash Bose at a cost of Rs. 5–14–0 not approved by the District Educational Officer.
				NELLORE MUNICIPAL COUNCIL.		
4 Municipal Public library.	G.O. No. 2452, Education, dated 14th November 1947.	175 0 0	171 1 0	..	171 1 0	The stock register of library books was not produced to verify the stock entry of the books purchased. Half grant drawn, Rs. 171–1–0. Rs. a. p. Voucher 2841 .. .. .. 335 4 0 Voucher 2854 .. .. .. 6 14 0 Total .. 342 2 0
5 Secondary education equipment.	G.O. No. 1010, Education, dated 14th May 1947.	1,318 0 0	1,162 1 0	740 0 0	422 1 0	(a) The connected records relating to the quotations called for, and the stock entry for the articles purchased were not produced in the following cases :— Rs. a. p. Voucher 2779 .. .. .. 146 0 0 " 2780 .. .. .. 152 0 0 " 2818 .. .. .. 86 0 0 " 2828 .. .. .. 358 11 0 " 2833 .. .. .. 91 15 0 " 2834 .. .. .. 9 8 0 844 2 0 Half grant drawn, Rs. 422–1–0. (b) Payee's acknowledgments for the amounts of Rs. 91–15–0 and Rs. 9–8–0 paid in Vouchers 2833 and 2834 respectively were also not produced.

PART III.—EDUCATION AND PUBLIC HEALTH DEPARTMENT (EDUCATION)—*cont.*

Serial number of works and purpose for which grant was drawn. (1)	Government Order sanctioning the grant. (2)	Amount of grant sanctioned. (3)	Amount drawn. (4)	Amount admissible. (5)	Amount to be refunded. (6)	Reasons. (7)
SALEM MUNICIPAL COUNCIL.						
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
6 Construction of an additional building for the Ammapet Higher Elementary Boys' School.	G.O. Ms. No. 849, Education and Public Health, dated 22nd April 1946 and G.O. No. 2243, Education, dated 20th October 1947.	2,250 0 0	2,221 0 0	2,045 4 0	175 12 0	(1) The approvalof the Director of Public Instruction to the plans and estimates for the work was not pointed out. (2) (i) Rs. 23–4–0 excess payment due to allowing bad for 1,700 bricks instead of only for 1,240, as per note against schedule item No. 42 on page 14 of the data to the Schedule was pending recovery. (ii) Rs. 225 being the earnest money deposit of the original contractor ordered to be forefeited for default as per Commissioner's letter No. E-1-19154-46, dated 29th January 1947 was pending adjustment from deposits to General Funds. (iii) The loss of Rs. 103–3–0 caused by default of the original contractor who tendered at 2½ per cent less (accepted in C.R. No. 262, dated 17th June 1946) and accepting fresh tender at estimate rate in C.R. No. 1529, dated 13th March 1947 as noted below was pending recovery. Rs. a. p. C.C. 485/5-47 .. .. 1,656 0 0 C.C. 1280/7-47 .. .. 2,471 0 0 4,127 0 0 2½ per cent .. 103 3 0 (iv) As this is a half grant work a sum of Rs. 175–12–0 as noted below would need refund to Government :— Rs. a. p. Item (i) .. .. 23 4 0 ,, (ii) .. .. 225 0 0 ,, (iii) .. .. 103 3 0 351 7 0 Half of this (i.e. Rs. 175–12–0) would need refund to Provincial funds. (v) Grant claimed and adjusted towards cost of tiles used for the work— Rs. 313–14–0. Though Mangalore Tiles and ridge tiles were purchased at different rates, a flat rate of Rs. 20–4–0 was adopted in the estimate and agreement and this rate was taken into account for claiming grant. This would need to be looked into and the cost of the tiles recalculated with reference to the actual amount incurred. Further grant on the cost of tiles should not have been drawn without necessary adjustment being made in the account.
TADPATRI MUNICIPAL COUNCIL.						
7 Purchase of furniture.	G.O. No. 1039, Education and Public Health, dated 25th May 1946.	1,350 0 0	1,350 0 0	..	1,350 0 0	Connected records were not produced to see whether the grant drawn was correct.
ANANTAPUR DISTRICT BOARD.						
8 Equipment grant for purchase of science articles, furntiure, etc., in Secondary Schools.	G.O. No. 1010, Education, dated 14th May 1947.	1,895 0 0	1,982 13 0	1,895 0 0	87 13 0	Grant drawn in excess of the amount sanctioned to the Board High School, Penukonda, needs refund to Government.

BELLARY DISTRICT BOARD.

9	Purchase of books to local fund libraries.	G.O. No. 2452, Education, dated 14th November 1947.	240 0 0	206 0 0	..	206 0 0	(1) Want of approval of the District Educational Officer for the books purchased. (2) Want of stock entry for the books.
10	Supply of midday meals to children.	G.O. No. 2366, Education and Public Health, dated 4th November 1947.	4,204 0 0	4,204 0 0	..	4,204 0 0	In G.O. No. 386, Education and Public Health, dated 3rd March 1947 the Government ordered that the scheme of supplying midday meals should be discontinued from 1st April 1947. As no expenditure was actually incurred under midday meals, the amount of Rs. 4,204 drawn would need refund to Government.

KOTTUR PANCHAYAT BOARD (BELLARY DISTRICT).

11	Purchase of books for Panchayat Board library.	G.O. No. 2453, Education, dated 14th November 1947.	65 0 0	65 0 0	..	65 0 0	Invoice of the Sahitya Bandari Company, Hubli, for the books purchased not produced.

RAYADRUG PANCHAYAT BOARD (BELLARY DISTRICT).

12	Library grant—Purchase of books.	G.O. No. 2453, Education, dated 14th November 1947.	65 0 0	65 0 0	..	65 0 0	Vouchers and stock register remained to be produced.

SIRUGUPPA PANCHAYAT BOARD (BELLARY DISTRICT).

13	Purchase of books for Panchayat Board library.	G.O. No. 2453, Education, dated 14th November 1947.	65 0 0	65 0 0	52 8 0	12 8 0	Advance payment made for the " Balaprapancha ," Volume I, would need refund to provincial funds.

COIMBATORE DISTRICT BOARD.

14	Compulsory education and supply of midday meals.	G.Os. No. 2366, Education and Public Health, dated 4th November 1947, and No. 618, Education and Public Health, dated 23rd March 1948.	84,468 0 0	84,468 0 0	..	84,468 0 0	Detailed statement of expenditure with other particulars were not furnished to find out whether the entire amount was spent.
15	Do.	G.O. No. 3326, Education and Public Health, dated 28th December 1948.	11,470 0 0	11,470 0 0	.. ..	401 4 0	
	Equipment grant to—						
16	Board High School, Bhavani for purchase of furniture.	G.O. No. 1010, Education, dated 14th May 1947.	1,500 0 0	1,712 10 0	750 0 0	962 10 0	Grant drawn in excess over actual expenditure needs refund to Government.
17	Board High School, Andhiyur for purchase of furniture.	Do.	750 0 0	450 10 0	375 0 0	75 10 0	
18	Board High School, Dharapuram for purchase of books and maps.	Do.	1,447 0 0	725 4 0	723 8 0	1 12 0	

CUDDAPAH DISTRICT BOARD.

	Equipment grants—Secondary Schools—						
19	Board High School, Jammalamadugu.	G.O. Ms. No. 1010, Education, dated 14th May 1947.	64 0 0	63 7 6	40 10 6	22 13 0	Grant drawn on the cost of additional copies of books in excess of the number sanctioned in the indent approved by the Divisional Inspector of Schools.
20	Board High School, Badvel.	Do.	613 0 0	487 6 6	468 11 6	18 11 0	Vouchers not produced for Rs. 37-5-0 being the cost of books and science articles. Half grant on the sum of Rs. 37-5-0, viz., Rs. 18-10-6 or Rs. 18-11-0 would need refund to Government.
21	Library grant	G.O. No. 2452, Education, dated 14th November 1947.	175 0 0	174 10 3	129 8 3	34 7 0 10 11 0	Grant drawn on cost of books for which approval of the Distric Educational Officer was not obtained. Vouchers not produced.

KURNOOL DISTRICT BOARD.

PART III.—EDUCATION AND PUBLIC HEALTH DEPARTMENT (EDUCATION)—*cont.*

Serial number of works and purpose for which grant was drawn. (1)	Government Order sanctioning the grant. (2)	Amount of grant sanctioned. (3)	Amount drawn. (4)	Amount admissible. (5)	Amount to be refunded. (6)	Reasons. (7)
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
22 Equipment for high schools	G.O. No. 1010, Education, dated 14th May 1947.	3,823 0 0	3,823 0 0	..	718 0 0	Cumbum High School— Rs. a. p. Grant drawn .. .. 1,919 0 0 Cost of equipment purchased rounded to nearest rupee Rs. 2,402 Grant admissible .. .. 1,201 0 0 Excess grant .. 718 0 0
					3,105 0 0	Want of connected records, quotation files and entry in the stock accounts.
RAMNAD DISTRICT BOARD.						
23 Subsidy—Compulsory Elementary Education Grant, 1946–47.	G.O. No. 1511, Education, dated 3rd August 1946, and Government Memo. No. 19637-B-2/48-1, Education, dated 25th March 1948.	52,253 0 0 — 20,182 0 0	52,253 0 0 — 20,182 0 0	.. ..	90 0 0 ..	(1) Subsidy paid for house rent for the Velipatanam Girls' School at Ramnad claimed and drawn at Rs. 30 per mensem for nine months instead of at Rs. 20 per mensem permissible according to G.O. No. 1224, Education, dated 11th August 1945. A sum of Rs. 90 drawn in excess needs refund to Government. (2) Subsidy for fixed contingencies claimed at Rs. 1–8–0 per teacher was sanctioned against actual payment at Re. 0–8–0 for headmaster and Re. 0–4–0 for masters. Excess grant drawn over and above the actual expenditure would need to be worked out and refunded.
24 Subsidy—Compulsory Elementary Education Grant, 1947–48.	G.Os. No. 2366, Education, dated 4th November 1947, No. 618, Education, dated 25th March 1948 and No. 2787, Education, dated 8th November 1948.	59,742 0 0	59,742 0 0	..	288 0 0	(1) Subsidy paid for house rent of Velipatanam Girls, School, Ramnad, for twelve months at Rs. 30 per mensem instead of Rs. 20 per mensem as per G.O. No. 1224, Education, dated 11th August 1945. The difference of Rs. 120 needs refund to Government. (2) Subsidy paid in respect of Thiruppukottai Board Muhammadan Boy's School. The excess subsidy drawn at the rate of Rs. 14 per mensem, viz., Rs. 168, needs refund to Government. (3) Excess subsidy paid towards fixed contingencies for the period prior to 1st October 1947 when payment was made at a lower rate would need to be worked out and refunded to Government.
SALEM DISTRICT BOARD.						
25 Sinking a well in Elementary School, Dharmapuri.	G.Os. No. 2437, Education, dated 12th November 1947, and No. 2908, Education and Public Health, dated 18th November 1948.	631 8 0	631 8 0	622 0 0	9 8 0	Rs. a. p. Total value of work as per the final bill Rs. 1,244 0 0 .. .. 622 0 0 Half-grant admissible .. .. 631 8 0 Grant drawn .. .. Excess .. 9 8 0 This excess grant of Rs. 9-8-0 would need to be refunded in the absence of satisfactory explanation.
SOUTH KANARA DISTRICT BOARD.						
26 Supply of equipment and science articles.	G.O. No. 1010, Education, dated 14th May 1947.	4,814 0 0	4,672 4 6	3,709 13 6	962 7 0	Vouchers wanting.

TIRUCHIRAPPALLI DISTRICT BOARD.

27 Supply of midday meals—District Board.	G.O. No. 2187, Education, dated 14th November 1946 and Memo. No. 46674-B-2/48, Education, dated 14th September 1948.	10,340 1 0	10,340 1 0	9,633 15 0	706 2 0	Grant drawn in excess over actual expenditure.
28 Compulsory Elementary Education.	G.Os. No. 2366, Education, dated 4th November 1947, No. 618, Education, dated 23rd March 1948 and No. 2789, Education, dated 8th November 1948.	*93,255 0 0	93,255 0 0	90,367 9 0	2,887 7 0	* The excess drawal of grant of Rs. 2,887-7-0 (vide details below) would need refund to Government.

2593.9

	Grant drawn.	Grant admissible.	Excess.	Shortage.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	
(1) Pay and dearness allowance of teachers.	64,052 9 0	61,520 5 0	2,532 4 0	..
(2) Contingencies	2,517 4 0	2,040 13 0	476 7 0	..
(3) Pay and dearness allowance of menials.	700 2 0	680 7 0	19 11 0	..
(4) House rent	1,695 0 0	1,434 15 0	260 1 0	..
(5) Equipment	20,175 0 9	20,088 10 7	86 6 2	..
(6) Construction of sheds	3,875 9 0	4,555 9 0	192 15 0	680 0 0
			3,567 12 2	680 0 0
			680 0 0	
		Net excess ..	2,887 12 2 or	
			2,887 12 0	
		Deduct amount ignored by rounding in the Government Order sanctioning the grant.	0 5 0	
		Net excess to be refunded ..	2,887 7 0	

29 Equipment grant. Half-grant sanctioned to Musiri High School for buying books.	G.O. No. 1010, Education, dated 14th May 1947.	495 0 0	179 7 6	107 10 0	71 13 6	Grant drawn on the cost of maps, viz., Rs. 143-11-0 not admissible as grant was sanctioned for the purchase of books only.
30 Equipment grant sanctioned to Lalgudi High School for buying books and furniture.	Do.	3,183 0 0	2,717 1 6	499 4 6	43 7 0	Grant drawn on cost of maps, viz., Rs. 86-14-0 is not admissible as grant was sanctioned for buying books and furniture only.
					2,174 6 0	(i) Tenders not invited for the purchase of furniture for Rs. 4,348-12-0. (ii) Condonation by Government is necessary. (iii) Want of payee's receipt for Rs. 4,348-12-0.
31 Grant sanctioned to Ariyalur High School for books and Science articles.	Do.	2,038 0 0	1,356 1 6	131 8 6	1,012 8 0 212 1 0	Tenders not invited for purchase of furniture for Rs. 2,025-0-0. Science articles bought for Rs. 424-2-0. Want of comparative quotations to see if the lowest was accepted.
32 Constructing additional accommodation to the Board Girls' School, Ariyalur.	G.Os. No. 2366, Education, dated 4th November 1947, No. 6618, Education, dated 23rd March 1948 and No. 2789, Education, dated 8th November 1948.	1,192 15 0	1,192 15 0	..	1,192 15 0	(1) Estimate and plan for the work not approved by the Director of Public Instruction. (2) Want of original estimate, tender papers and measurement book. (3) Want of vouchers in support of payments made.

80

PART III.—EDUCATION AND PUBLIC HEALTH DEPARTMENT (EDUCATION)—*cont.*

TIRUNELVELI DISTRICT BOARD.

Serial number of works and purpose for which grant was drawn. (1)	Government Order sanctioning the grant. (2)	Amount of grant sanctioned. (2)	Amount drawn. (4)	Amount admissible. (5)	Amount to be refunded. (6)	Reasons. (7)
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
33 Compulsory education and supply of midday meals.	G.Os. Ms. No. 2366, Education, dated 4th November 1947, No. 618, Education, dated 23rd March 1948 and No. 2797, Education, dated 9th November 1948.	93,232 0 0	93,232 0 0	77,898 12 6	15,333 3 6	(i) Rs. 1,161-0-0.—(*a*) Grant drawn in excess of actual expenditure on salary, etc., of teachers. (b) Want of particulars regarding sanction to post, etc., in the grant statement for verification of admissibility of grant. (ii) Rs. 576-0-0.—Authority wanting for the debit to Government grant of the increased house rent paid after the introduction of compulsory education. (iii) Rs. 1,154-0-0.—Supply of books and slates to schools—Details of books and information regarding the names of schools to which they were supplied were wanting. (iv) Rs. 593-7-0.—Want of authority for the debit to Government grant of the increase in pay of peons and conductresses. (v) Rs. 120-0-0.—Want of stock entry for ten sitting planks. (vi) Rs. 127-4-0.—Want of stock entry for furniture purchased. (vii) Rs. 184-2-0.—Expenditure on clerical staff in excess of the permissible limit. (viii) Rs. 165-9-0.—(*a*) Expenditure in excess of the admissible rate. (*b*) Rs. 3,668-13-6.—Vouchers and subvouchers not made available. (*c*) One hundred and sixty-one empty gunny bags were not sold and the sale-proceeds not credited to Government. (ix) Rs. 7,583.—Full particulars for the grant of Rs. 7,583 drawn for construction of sheds for locating schools and the approval of the Director of Public Instructions for plans and estimates not produced.
34 Introduction of prevocational training in Higher Elementary Schools.	G.O. No. 365, Education, dated 25th February 1948.	450 0 0	450 0 0	..	450 0 0	Details of expenditure wanting.

Stet

~~50~~ 51 gunny bags not accounted for.

2 Drafts

Draft I

Edn. & P.H.(B2) Deptt.

Memorandum No. 97151 B2/49-1 Edn, dated, 14.12.49

Exy-1 d/16/1/50

p.p.3-8 cb

Sub:- OVER DRAWALS OF GRANT-IN-AID BY THE THE DISTRICT BOARDS DURING 1947-'48

Ref:- From the Examiner of Local Funds Accts. No., 6929, dated, 10-12-'49.

9

117-48
15/12

J.V.
16.12

An extract from the statement of overdrawals of Grants-in.Aid received from the Examiner of Local ~~Funds~~ Funds Accts. ~~in~~ with his letter read above is forwarded to the D.P.I. He is requested to report whether any further action is called for in respect of item~~s~~ Nos. 10,14,15,23,24,27,28 and 33 especially in view of the fact that final adjustments ~~in respect~~ of subsidies paid during 1947-'48 in respect of the schemes of Compulsory Ele. Edn. and ~~the~~ supply of mid-day meals have been made in 1948-'49.

To
The D.P.I. (with encl.)
Copy to the Examiner of Local Funds Accts.(
~~W.r.t. his letter No. 6929, dated 10-12-'49)~~

14.12.49 14/12/49 14/12/49

Draft II

Edn. & P.H.(B2) Deptt.

Memorandum No. 97151 B2/49-2 Edn, dated, 14.12.49

Exy-1 d/16.1.50.

p.p. 1 & cb

SUB:- OVER DRAWALS OF GRANTS-IN-AID BY THE Tirunelveli DISTRICT BOARD~~S~~ During 1947-48.

REF:- From the Examiner of Local Funds Accts., No.,6929, dated,10-12-'49.

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pp cb.

An extract ~~xxxxx~~ of item 34. from the statement of overdrawals of Grants-in-Aid received from the Examiner of Local Funds Accts. ~~in~~ with his letter read above is forwarded to the P.D.B.,Tinnevelly and he is requested to furnish the auditor with details & expenditure for the subsidy of Rs.450/- drawn towards the introduction of prevocational training in 1947-'48, if ~~it has~~ these have not already been made available to the Auditor.

To
The P.D.B.,
Tinnevelly. (with encl.)

Copy to the Examiner of L.F.Accts

14.12.4 14/12 14/12/49

B2

10/B1

19 JAN 1950
ATION AND PUBLIC HEALTH

POST COPY OF TELEPHONE MESSAGE NO. 2300 B1/49 dated 17-1-50.

From

The Director of Public Instruction,
Madras.

To

The Secretary to Government,
Education and Public Health Department.

4461

Subject:-- Elementary Education Subsidy--District Boards--Over drawal of grant-in-aid by the District Boards during 1947-48.

Ref:-- Government Memorandum No. 97151 B2/49-1 Education, dated 14-12-49.

Please furnish a copy of Government Memorandum No. 46674 B2/48 Education, dated 14-9-48 for examining the particulars called for in the above memorandum.

Director of Public Instruction.

S.P. 17-1.

RRK
17/1

11

Edn. & P.H.(B2) Deptt

Endt. No. 97151 B2/49-3, Edn. dated 28.1.50.

SR 28/1

JV 28.1

A copy of Memorandum No. 46674 B2/48 Edn. dated 14.9.48 as required is furnished herewith.

W.B. 24.1.50

25/1/50

O/C

To The D.P.I. (with encl.)

31/1/50

Copy to p 1/06 (S).

12

8

B2

L.Dis. 38909/49.

Tirunelveli District Board Office,
Dated the 18th January 1950.

25 JAN 1950

From
Sri D.S.Authimoolam.
President, District Board,
TIRUNELVELI.

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

Sir,

6204

Sub:- District Board - Tirunelveli - Education - Higher Ele. Prevocational subject - overdrawal of grants - in- aid - Statement - Called for.

Ref:- Your memorandum No. 97151-B2/49-2 Edn. dated 14-11-49.

The details of expenditure for the subsidy of Rs. 450/- drawn towards the introduction of prevocational training in 1947-48 have since been shown to the Auditor. The objection has been admitted by the audit Department.

D S Authimoolam
20/1
President.

Copy to the Examiner of Local Fund Accounts, Madras.
Sgr/19.1.

13

AB

G or B1

C.F. 98.

Edn. & P.H. DEPARTMENT.

REMINDER. B2 *Branch.*

18 JAN 1950

To The Director of Public Instruction

R.C. No. 2300 B1/49.

I ~~have the honour to invite~~ am directed to invite ~~invite~~ attention to

PICF

No. 97151B2/49-1, dated 14.12.49 and to request that the reply to it may be expedited ~~request that this reminder may be returned at once with information as to—~~

~~(1) the stage at which the matter now is,~~

~~(2) the date by which a reply may be expected, and~~

~~(3) the circumstances which have caused the delay.~~

Office E & P.H. Sectt.

Station Fort St. George

Dated 16.1.50.

Signature.

Designation. Superintendent.

SUBJECT. W.R. 16.1.50

Over Drawals of Grant-in-Aid by the Dt. Bds. during 1947-48.

[P.T.O.

A 15

C.F. 98.

B2

REPLY:

To The Secy to Govt-
Edn & Public Health,
Fort. St George.

P10 a/de

J.D.

Re-Submitted

2) Kind attention of Govt is invited to Ds T.M. no. 2300 B/49 d/16.1.50 ~~calling for~~ requesting to furnish a copy of Govt memo: no 46674 B2/48 Edn; d/14.9.48.

P7 CF

for Director of Public Instn,
Madras.

24/1.

ASST. SEC. GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT.
27 JAN 1950

6398

E & P.H (B2)

May l.o. till
1.3.50.

W.I.
1.2.50

1/2

2/2/50

B2 10 16

No. G-1/49
Enc:
From

Tirunelveli District Board Office,
Dated the 30th January 1950.

Sri D.S. Authimoolam,
President, District Board,
Tirunelveli.

To

The Secretary to Government of Madras,
Education and Public Health Department,
M A D R A S.

3 - FEB 1950

Sir,

8835

Sub:- Overdrawals of grant-in-aid by the District Board, Tirunelveli - During 1947-48.

Ref:- Your Reminder No.9715-1-B-2/49-2 dated 16-1-50.

Please let me have a copy of your above cited reference, as the same has not been received in this office.

D S Authimoolam
President. for

Tsc/31.1.

~~Edn & P.H. (B2) Deptt~~

~~Endt. No. 97151 B2/49 - 4. Edn. dated~~

~~Sub:- As on p 16 ante~~

~~Ref:- From the P.D.B., Tirunelveli No. G 1/49 dated 30.1.50.~~

p 16 ante

~~A copy of Memorandum No. 97151 B2/49-2, Edn. dated 14-12-49 as required is furnished herewith.~~

p 9 ante

W.L. 8.2.50

8/2

O/C

~~Dr. H.P.H. Deptt~~

The President's reply has been recd. on p 12 ante. No reminder is called for.

8/2/50

8/2

To
The P.D.B
(Tirunelveli
(with a copy of memo. at the bottom of page 9 ante)

p 9 ante

B2

EDUCATION DEPARTMENT.

From
The Director of Public Instruction,
Madras.
To
The Secretary to Government,
Education and Public Health Department.

Rc.No.2300 B1/49 dated 10-2-50.

14 FEB 1950

11526

Adm. cl. Ro 2.3.50.

Sir,

Sub: Elementary Education - subsidy - District Boards - over drawal of grant in aid by the District Board - during 1947-48.
Ref: Govt. Memo.No.97151 B2/49-1 Education, dated 14th December 1949.

p 9 ante

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With reference to Governmant Memo. cited above, I submit the following remarks for the undermentioned items:-

p A ante

District Board, Bellary: Item X: Adjustment of account has been made in G.O.Ms.1034 Education dated 7-4-49.

at (L)

Coimbatore District Board; Item XIV and XV: The sum of Rs.84468/- drawn by the District Board was adjusted in G.O. 3326 Education dated 28-12-48. The sum of Rs.11,470 sanctioned in G.O.No.3326 Education dated 28-12-48 was an admitted item of expenditure under midday meals and sanctioned by Government.

at (R)

Ramnad District Board: Item XXIII and XXIV: The District Board may be asked to refund the excess amount as per remarks in consultation with the audit.

A

Tiruchirapalli District Board: Item XXVII: The District Board has nothing to refund as final adjustment has been made in Government Memo.No.46674 B2/48-2 dated 14-9-1948.

at (S)

Item XXVIII

The District Board need not refund the amount specified in Column 6 as this has been admitted by Government in their order No.2789 Education dated 8-11-48.

at (N)

Tirunelveli District Board: Item XXXIII: The ~~additional~~ advance subsidy drawn by the District Boarad was finally adjusted in G.O.No.2797 Education dated 9-11-48. As regards the defects pointed out by the audit the District Board may be asked to rectify them. Attention of Government is in this connexion invited to my letter Roc.No.1999 B1/48 dated 4-10-48 to Government. A copy of my remarks on the defects has already been

at (K)

'B'

r/f (K)

(P.T.O.)

19

communicated to the President, District Board, in G.O.No. 2797 Education dated 9-11-1948.

Yours faithfully,

13.

for Director of Public Instruction.

MB 11/2.

11/2

20

Education Department(C)

Exr - 3-5-50

Memorandum No. 97151 C/49-4, Edn, dated 28.3.50

12

Sub:- Elementary Education - Over drawals of Grants-in-Aid by District Bds. during 1947-48.

Ref:- From the Examiner of Local Fund Accounts ~~No.~~ n, ~~404-1~~ 6929, dated ~~24-3-'50~~ 10.12.49

pp 3-8 cf

*****

An extract (items 24 / 27 and 28 / 33) from the statements of over drawals of grants-in-aid by Local Bodies during 1947-48 is forwarded to the P.D.B., Ramnad / Tiruchirappalli / Tirunelveli and he is requested to rectify the defects pointed out in audit or to refund the amounts held under objection. A report as to the action taken should be submitted to Government before 21st ~~Apri~~ May 1950.

29/3

28/3/50

1/4/50

To the P.D.B., Ramnad (with encl.)
" " " Tiruchirappalle (with encl.)
" " " Tirunelveli. (with encl.)
Copy to the D.P.I.
" " " Examiner of Local Fund Accounts.

WL. 27.3.50

27/3

2/s.c.

C 22

C.F. 32.

In reply, please quote number, date and short title.*

LOCAL ADMINISTRATION DEPARTMENT.

Received 13 Registered

From (Name) SRI S.O.SP.ODAYAPPA,
PRESIDENT DISTRICT BOARD
(Designation) RAMNAD AT MATHURAI.

Post Box , (Station)

Telegraphic Address

ASSISTANT SECRETARY
10 MAY 1950
60888
EDUCATION DEPARTMENT

To

The Secretary to Government,
Education Department,Madras.

D.Dis. No. 26388/49, dated 2----5---50.

Sir,

Sub:--ELEMENTARY EDUCATION-Compulsion-Audit report for 47-48 Ramnad District-Excess amount of subsidy-refunded-

p20 ante

Enclosures

Ref:-- Government Memo.No.97151 C/49-4 Education dated 28-3-50.

Spare Copies

With reference to the above Government Memo, I have to inform you that the amount of excess grants referred to have since been refunded to Government (as per appendix enclosed) and the fact has also been intimated to the Director of Public Instruction,Madras on 14-4-1950.

S.O.Sp. Odayappa
PRESIDENT.

msa.4/5. 4/5

APPENDIX.

Audit report para.	Details of excess grant.	Amount.	Remitted in Imperial Bank of India at Mathurai.,on
21 of 1946-47.	Excess grant for mid-day meals sanctioned in G.O.No.2787 Edn., dated 8-4-48.	Rs 41-0-0	Rs 41- was remitted in the Imperial Bank Mathurai to Provincial Funds on 14-3-50.
14(a) of 1947-48.	Excess subsidy for house rent for Velipatnam School drawn during 1946-47	Rs 90-0-0	Rs 378/- was remitted in the Imperial Bank at Mathurai to the credit of Provincial funds on 9-12-1949.
14(b)of 1947-48	Excess subsidy for house rent for Velipatnam school drawn during 1947-48.	Rs120-0-0	
14(c)of 1947-48.	Excess subsidy for house rent for Tiruppuvanam school for 1947-48.	Rs 168-0-0	
14(e)of 1947-48.	Excess subsidy for ~~a~~ fixed contingency for the period for 1-4-47 to 30-9-47.	Rs 573-8-0	Rs 573/8/0 was remitted in the Imperial Bank of India,Mathurai to Provincial funds on 29-3-50.

4/5

G.O. No. 338 Edn. 8.2.50

110
57
161

16

24

No.R.F.G.1.10609/50
Enc: one
From

Tirunelveli District Board Office,
Dated the 16th May **1950.**

Sri D.S. Authimoolam,
President, District Board,
Tirunelveli.

To

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

Sir,

Sub: Over drawals of grants-in-aid by District Boards - Elementary Education Fund - During 1947-48 -

Ref: Memorandum No. 97151 C/49-4 Edn. dated 28-3-50.

p 20 ante

Replies to the Audit Objections referred to in your letter are furnished hereunder.

A

Para 16. Audit Report 1947-48:

There were only 110 gunny bags. 56 bags were sold for Rs. 14-12-0 at one time in public auction and 54 bags were sold for Rs. 15-2-0 at another time in public auction and the total amount of Rs. 29-14-0 has been credited to Provincial Funds in chalan No. 359 dated 26-7-49 and the same has also been verified by the Audit Department and the objection may be waived.

Para 10-D. Though a sum of Rs. 15,861-3-0 was applied for by this District Board as Government Grant for the construction of temporary sheds in compulsory area during 1947-48 the Government has sanctioned only a lump sum of Rs. 7,583/- for all the schools in compulsory

p.t.o

-2-

25

area. The data required by the audit department for the amount drawn from Government towards the work ~~in~~ is not possible to furnish clearly as the Government has sanctioned only a small sum of Rs. 7,583/- towards all the schools in compulsory areas in this District. On the whole only a very small amount is sanctioned for each school in compulsory areas. The approval of the Director of Public Instruction is not necessary in respect of works costing not more than Rs. 5,000/- each as per G.O.No. 44 Edn. dated 5-1-50 (copy enclosed) in which it is clearly stated that for plans and estimates prepared by the Technical Engineer, the approval of the Director of Public Instruction, Madras is not necessary. Hence this objection may kindly be waived.

p 26 infra

D S Arthur 17/5
President.

Copy to the Examiner of L.F.Accounts, Madras.
" " the District Inspector of L.F.Accounts, Tirunelveli.

r.v.17.5.

Edn (C) Deptt

The reply from the P.D.B., Tiruchirappalli may be awaited. He ~~is~~ was ~~being~~ reminded ~~separately~~ on 3.5.50. He may again be reminded on 3.6.50 if necy

Wb, 24.5.50

25/5

27/5/50

15

Government of Madras.
Education & Public Health Department
(Education)

ASSISTANT SECRETARY
21 MAY 1950
EDUCATION DEPARTMENT

G.O. No. 44/5th January 1949.

Schools - Local bodies - Buildings - Construction - Administrative approval by the Director of Public Instruction - Instructions issued.

12316

ORDER NO. 44, dated 5th Jaunary 1949.

According to existing rules, plans and estimates of works relating to construction of school buildings or involving structural alterations have to be approved by the Director of Public Instruction. It has been pointed out that, owing to this, local bodies are not able to proceed expeditiously even with small works of construction. The Government therefore direct that, in respect of works costing not more than Rs. 5,000 each, local bodies need not obtain the administrative approval of the Director of Public Instruction, provided the plans and estimates are prepared by qualified engineers. But local bodies should invariably consult the District Educational Officer or the Inspectress as the case may be, in regard to the suitability of the plans and the adequacy of the proposed construction from the Educational point of view before the work is commenced.

2. As regards construction of thatched sheds, the Government in G.O.No. 1717, Education dated 8th July 1948, ordered that it would be sufficient if the plans alone were sent to the Director of Public Instruction for approval. They now direct that it will be sufficient if the plans are approved by the District Education Officer or the Inspectress, as the case may be. The orders in G.O.No. 1717, Education dated 8th July 1948, will continue to be in force in regard to repairs for school buildings.

3. The orders above will be incorporated in the Local Boards Manual, the Municipal Code and the Madras Educational Rules. Meantime local bodies are apprized of the decisions so that they may be followed in all future cases.

4. The Director of Public Instruction is requested to suggest necessary amendment to the Madras Educational Rule.

(By order of His Excellency the Governor).

M.V.SUBRAMANIAM,
Secretary to Government.

/True Copy/

D S Arthur 17/5
President,
District Board, Tirunelveli.

r.v.17.5.

16

28/

Education Deptt (C)

Memo. No. 97151 C/49 - 5, Edn., dated 7.6.50.

5/8/6.

Sub:- Ele. Edn. - overdrawals of Grants-in-Aid by Dt. Bds. during 1947-48.

Ref:- Govt. Memo. No. 97151 C/49 - A. Edn., dated 28-3-50

— : —

p 20 cf

The attention of the P.D.B., Tiruchirappalli is invited to the Govt. memorandum cited & he is requested to expedite the reply called for. It is desirable that the objection should be settled as early as possible.

9/6

To
The P.D.B.,
Tiruchirappalli

7.6.50

7/6

7/6/50

17/29

Education Department (C)

Memorandum No.97151 C/49-6, Edn.dated 21.7.50

Sub:- Ele.Edn. - Overdrawals of Grants-in-Aid by District Boards during 1947-'48.

Ref:- Government Memorandum No.97151 C/49-4, Edn. dated28-3-'50
Govt.Memo.No.97151 C/49-5, Edn. dated 7-6-'50.

b20 cr
b22 cr

***

The attention of the President, District Bd.,Tiruchirappalli is invited to the Government Memo. cited and he is requested to state when his reply to it may be expected.

20/21/7

21/7

To the P.D.B.,
Tiruchirappalli.

20.7.50

20/7

21/7/50

Edn (C.) Dept

Memo No. 97151 C-6 Edn ~~3~~ dated 5.10.50.

Sub: Dt. Board. Thiruchirapalli – overdrawals of grants-in-aid.

A

17
6/10

18

In Memo No 97151 C.6.49-4, dated 20.3.50 the P.D.B. Thiruchirapalli, ~~it~~ was asked to take steps for ~~this~~ the settlement of objection raised in audit regarding the overdrawals of grants-in-aid relating to Ele. Education or to refund the amount held under objection. It is observed that no action has so far been taken for the settlement of the audit objection or for the refund of the amount. The Government therefore direct that the subsidy of Rs ~~25,9399~~ 3593-9-0 reported to have been overdrawn be recovered from the Dt Board. The A.G. is requested to recover

~~recover~~ the amount by adjustment against the subsidy payable to the Dt. Board from ~~the~~ Govt. ~~Council~~ Funds.

To the A.
P. D. Board
Thiruchirapalli

Copy to the Examiner of L.F. Accts

4/10/50

8/10

7/10

C.

33

19

Very Emergent.

RC.E5/8099/50 dated -10-50.
District Board Office,
Tiruchirappalli.

From Sri P.B.K. Raja Chidambaram.
President, District Board,
Tiruchirappalli.

To The Secretary to Government,
Education Department,
Fort Saint George,
Madras.

ASSISTANT S... EDUCATION DEPARTMENT
14 OCT 1950
32062

97151

Sir,

Subject: Grants- District Board- Tiruchirappalli- Overdrawals of grants in aid.-- Recovery-

Reference: Government memorandum No.97151/C/49-~~ax~~7 Edn. dated 5/10/50.

C/R.31-32 CF

The Government in their memorandum cited above have issued instructions to the Accountant-General, Madras to recover the amount of Rs.3593-9-0 by adjustment against the subsidy payable to the District Board, from state~~m~~ funds. The paid vouchers for the amount referred to above, have since been traced out and are kept ready for being produced to Audit at the time of local audit. I request that you will be good enough to obtain the orders of Government for keeping the orders of recovery in abeyance, till the vouchers are produced to the Audit department.

2. Further report will be sent to Government after the vouchers are perused by the audit.

12-10-50
For President.

sc. 12/10/50.p. 12/x/50

Copy to the Accountant-General, Madras for favour of information with reference to Government memorandum quoted above.

21 Dept

The main file was sent on.. to the Examiner of Local Fund Accounts. This may lie over till the return of the file

17/10/50

16/10

Grant - Dt. Board, Tiruchirapalli - Overdrawals of grants in aid - Recovery

Ref: Govt. Memo No. 97151/C/49-7 Edn dt 5/10/50
From the P.D.B, Tiruchirapalli Rc. E5/8099/50 dt October, 1950

Endt No. 32062-C/50-1 Edn dt 28.11.50.
Referred to the Exmr of L.F. Accounts for early remarks.

C/pp 31-32 cf

4
29.11

30/11

Examiner of LFA

C with a copy of C.F.

27/11/50.

27/11/50.

28/11/50

C 37

RC.E8/ 8099/50 dated 4/12/1950. District Board office,
Tiruchirappalli.

From Sri P.B.K.Raja Chidambaram,
President,District Board,Tiruchirappalli.

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

21

ASSISTANT SECRETARY
39269
7 DEC 1950
EDUCATION DEPARTMENT

Sir,

Education-Elementary - Overdrawals of Grants-in-aid by the District Board,Tiruchirappalli- 1947--48 - Production of Vouchers.

Refce-Government Memorandum No.97151.C/49-4 Education dated 28/3/50 and 5/10/50. —c/p20cf c/pp31-32cf

2. From the ~~Ex~~ Accountant-General, Madras, letter No.T9/ Edn.1-366 dated 10/11/1950. —c/p20cf

----

In Government Memorandum No. 97151.C/49-4 Education dated 28/3/50, orders were passed either to rectify the defects pointed out in audit or to refund the amounts held under objection. Vouchers for a sum of ₨ 2887--7--0 under Compulsory ~~Ed~~ Elementary Education had to be produced to audit. The connected Vouchers were traced out and produced for audit for a sum of ₨ 3413/5/0 and the expenditure was also admitted by them- Thus a sum of ₨ 525/14/0 (₨ 3413--5--0 minus ₨ 2887--7--0) is due to this Board and this amount will be claimed after orders are passed by Government.

2. As regards the sum of ₨ 706/2/0, being the grant drawn in excess over actual expenditure, orders of Government admitting an expenditure of ₨ 80/8/6 being the cost of the leaves purchased for supply of mid-day meals, have since been obtained in their Memorandum No. 23981/C-50-1 Education dated 22/8/50 and it has also been verified by the audit. The balance of ₨ 625/9/0 has to be refunded to Government and the amount will be refunded. (9)

3. In the circumstances mentioned above, I request that you will be good enough to obtain the orders of Government cancelling the recovery of the subsidy of ₨ 3593/9/0 ordered in Memorandum No. 97151-C/6 ~~H 9 dated 7~~ Education dated 5/10/1950. c/pp31-32 CF

4. Early orders are solicited.

K A Kunjithapatham
For President.

asv..5/12/50.p

5-12-50

Copy to the Accountant-General, Madras, with reference to his letter No.T.9.Edn.1- 366/50 dated 10/11/50.

--

Edn(C)

The Examiner's reply to the Endt on P.grant may be awaited till 20-12-50

11/12/50.

11/12/50

11/12/50

RC. E8/ 8099/50 dated 18/1/1951. District Board office,
Tiruchirappalli.

Encl: one (typed below).

From SRI P.B.K. RAJA CHIDAMBARAM,
PRESIDENT DISTRICT BOARD TIRUCHIRAPPALLI.

ASSISTANT SECRETARY
24 JAN 1951
3048
EDUCATION DEPARTMENT

To:
THE SECRETARY TO GOVERNMENT,
EDUCATION DEPARTMENT,
FORT SAINT GEORGE, MADRAS.

D2

Sir,

Education- Elementary -Tiruchirappalli District Board- Overdrawals of Grant-in-aid -Audit Report for the year 1947-48 - paragraphs 7 and 8 -- Sanction of Government -Requested .

In continuation of this office letter RC.E8/8099/50 dated 6/12/1950, I enclose herein a copy of letter L.F.903 dated 6/12/50,.from the District Inspector of Local Fund Accounts,Tiruchirappalli and have to state that the sum of ₨ 625/9/0 has been remitted into the Imperial Bank of India, Tiruchirappalli, to the credit of Provincial Funds, on 15/12/50. The difference of anna one is due to the rounding off, of the amount and it may be ignored.

As stated by the District Inspector of Local Fund Accounts, Tiruchirappalli, a sum of ₨ 563--6--0 is due to this Board as balance of grant and I request that you will be good enough to obtain the orders of Government and communicate the same to this Office early.

K.A. Kunjithapatham
For President.

asv..19/1/51.p

ENCLOSURE. 20.1.51

Copy of letter L.F.903 d/ 6/12/50 of the District Inspector of Local Fund Accounts,Tiruchirappalli to the President, District Board, Tiruchirappalli.

Tiruchirappalli District Board-Elementary education funds - Audit report 1947--48- paras 7 and 8 - overdrawals of grants
Ref-Your letter RC.E5/ 8099/50 dated 30/10/50.

--

Para 7. Midday meals:- Since Government have sanctioned the expenditure of ₨ 80/8/6 incurred towards the supply of leaves the net excess of ₨ 625/9/6 or ₨ 625/10/0 will have to be refunded.

para 8 -COMPULSORY EDUCATION. -Vouchers were produced as promised and it was found, that expenditure to the extent of of ₨ 3450/13/0 can be admitted for purpose of grant. Vouchers to the extent of ₨ 280/14/0 are yet to be produced. Hence the grant that can be claimed will work out to ₨ 3450/13/0 minus ₨ 2887--7--0 is equal to ₨ 563--6--0. If this is set off against this excess refund to in para 7, the ~~m~~ net excess to be refunded will be ₨ 62/4/0 only.

/true copy/-

C 9

L.F.No. 10127
29/1/51.

Office of the Examiner of Local Fund
Accounts, Madras.

27

ASST. SECRETARY
30 JAN 1951
380
EDUCATION DEPARTMENT

Subject:- Grants- District Board Tiruchirappalle overdrawal of grants in aid- recovery of-

P3 [illegible]

Reference:- Endorsement No.32062-C 50-// Edn dated 28.11.1950 of the Education Department.

The total excess subsidy drawn was Rs. 3,593.9 .0 as per details below;-

Paragraph 7 of audit report	Rs.706.2.0
Paragraph 8 ..	2,887.7.0
	3,593.9.0.

Paragraph 7 of audit report. Since Government have sanctioned the expenditure of Rs.80.8.6 incurred towards the supply of leaves in memorandum No.23981-C 50 I Edn dated 22.8.1950, the net excess to be refunded to State funds works out to Rs.625.10.0 only.

9

Paragraph 8 of audit report. The total expenditure for which vouchers were to be produced, was Rs.3,959.5.0. Vouchers for Rs.3,702.0.0 were produced and the amount found admissible for purposes of grant was only Rs.3,450.13.0. Allowing for the excess subsidy of Rs.2,887.7.0 referred to in paragraph 8 (a), the grant which can be claimed comes to Rs.563.6.0 (Rs.3,450.13.0 less 2,887.7.0.) If this is set off against the excess grant referred to in paragraph 7 above viz Rs.625.10.0 the net excess to be refunded to the State funds will be Rs.62.4.0 only as worked out below:-

Paragraph 8	Vouchers have since been produced and on which grant is admissible	Rs.3,450.13.0
	Deduct inadmissible excess subsidy referred to in paragraph 8 (a)	2,887.7.0
	Net amount admissible which can be claimed now	563.6.0
Paragraph 7	Excess to be refunded is	625.10.0
	Hence the net amount to be refunded is	62.4.0

Edu(C)

The P.D.B, Tiruchirapalli has refunded a sum of Rs 625-9-0 due to Govt. No further action seems called for. The papers may be filed with G.O.No. 5136 Edn dated 25-11-50

Bank

C

1/2/51

2/2/51

1/2/51

Already refunded to Govt vide P7 CF

Assistant Examiner of Local Fund
Accounts

To, the Secretary to Government
Education department, Madras.

62

C.No. 97151/49

Sub:- OVER DRAWALS OF GRANTS- IN-AID BY ~~THE~~ DISTRICT BOARDS DURING 1947-'48.

Ref:- From the Examiner of Local Funds accounts No., 6929 dated, 10-12-'49.

p. 1 cf.

p. 3-8 cf.

The Examiner Alt Sedi has forwarded a statement of overdrawals of Grants-in-Aid by Local bodies during 1947-'48. Part III of the statement relates to Edn. Of the 34 items in the statement 9 items relate to this section. (Copies of the statement have been given to other educational sections also for necessary action Of these 9 items 8 relate to the objection connected with the scheme of Compulsory Ele. Edn. and ~~the~~ supply of mid-day meals. Particulars of actual expenditure connected with these schemes have been obtained by the D.P.I. from the various Dt. Bds. and their accounts settled finally during 1948-'49. In the circumstances no action seems called for on the objection noticed in Audit. The D.P.I. may however be consulted. A draft Memo. is submitted for approval.

Draft I

p. 8 cf.

2. The ninth item relate to the subsidy paid for prevocational training. The nature of objectio raised in Audit is that details have not been given for the expenditure in question. The President Dt. Bd., Tinnevelly may be asked to furnish the details now, if it has not already been done. Another draft Memo. is submitted for approval.

Draft II

14.12.49

14/12/49

BM 14/12/49

p. 9 cf. (Issued as Memo. 97151 B2/49-1, d/ 14.12.49.)

p. 18 cf. [From the D.P.I. No. 2300 B1/49 dated 10/2/50]

Please see the remarks of the D.P.I. at page 18 cf. As regards 'A' & 'B' on page 18 cf. the P.D.B's Ramnad & Tirunelveli may be asked to rectify the defects pointed out

2

in audit or to refund the amount held under objection. A draft Memo is submitted for approval. No [illegible] is called for in respect of other items. May be sent to Examiner U.O. prior to issue of the draft Memo.

24.2.50

25/2/50

Examiner of LF Accts.

EXAMINER OF LOCAL FUND ACCOUNTS
494
27 1950
MADRAS

Edn. dept. U.O.
97151 B2/49-3
25.2.50

EXAMINER'S OFFICE.

DISTRICT BOARD, BELLARY: ITEM 10: No remarks.

COIMBATORE DISTRICT BOARD: ITEMS 14 and 15: No remarks.

RAMNAD DISTRICT BOARD: ITEMS 23 and 24: Item 23 has since been admitted. Item 24 is still pending.

TIRUCHIRAPALLI DISTRICT BOARD: ITEM 27: The amount of Rs.10,340/1/- represents grant drawn in excess for the year 1946-47. This excess grant should normally have been refunded to Government by the District Board. But, in memorandum No.46674 -B.2-48/2 dated 14th September 1948, Government have sanctioned the amount to be adjusted towards the grant due for 1947 - 48. The expenditure for 1947-48 admitted in audit being only Rs.9,633/15/-, the excess of Rs.706/2/- was required to be refunded to Government. The refund would ~~not~~ therefore still appear to be due.

706-2
2887-7

ITEM 28: In G.O.No.2789, Edn., d. 8.11.48, Government sanctioned the subsidy based on the expenditure reported by the President, District Board. As vouchers to the extent of Rs.3,959/5/- were not produced, the amount of Rs.2,887/7/- can be admitted only on the production of the vouchers referred to in paragraph 8 (b) of the audit report for 1947-48.

TIRUNELVELI DISTRICT BOARD: ITEM 33: Only items (viii) (b) and (c) were outstanding. Item (viii)(b) relating to Rs.3,668/13/6 has since been admitted during the annual audit for 1948-49. Only item (viii)(c) relating to the balance of 51 gunny bags not accounted for is pending settlement.

24.3.50.

Edn, Deptt. U.O.

Exam No. 494-1
24-3-50

4435

(P.T.O.)

Education Deptt (C).

(Fair copy)

The draft Memo. has been amplified with reference to the U.O. Note from the Examiner of Local Fund Accounts. The draft may now issue;

27.3.50 27/3

28/3/50

ASSISTANT SECRETARY
1 NOV 1950
33995
EDUCATION DEPARTMENT

The P.D.B has not so far taken steps for the settlement of the audit objection for the overdrawals in spite of reminders. For orders whether the A.G may be asked to recover the amount objected to by adjustment against the subsidy payable to the Dt. Board. The draft below is for approval.

3/10

4/10/50

Issued as Memo No. 97151 C/50 of 5-10-50

The papers may now be recorded after perusal by the Examiner of Local Fund Accounts.

6/10/50

Exr of LF Accts

9/10/50

EXAMINER OF LOCAL FUND ACCOUNTS
349
17 OCT 1950
MADRAS

Edn. No. 97151 C/50-8
12.10.50.

Examiner's office.

SEEN.

25/10

Edn Deptt U.O. 28/10

Exam No. 349-1
31-10-50.

Subsidy - Ely Edn - Local Bodies - Overdrawal in 1947-48 - Papers recorded.

22/11/50.

May be ~~order~~ recorded
MS.

Edn Dept
C

No. 3136 Edn dated 25-11-50
Recorded

24/11/50

Rc.E.5-13763/50.

District Board,Tiruchi
dated 9-8-50.

26

ASSISTANT SECRETARY
EDUCATION DEPARTMENT
16 AUG 1950
23981

AUG 1950

From

Sri.P.B.K.Raja Chidambaram,
President-District Board
Tiruchirapalli.

To

The Secretary to Government
Education and Public Health Department
Fort St George,
MADRAS.

Sir,

Sub: Elementary education- Audit report for the year 47-48- Elementary education- Fund accounts- Expenditure of Rs.80-8-6 on midday meals- Objected to by the Audit as inadmissible payment-Sanction of Government- requested.

I herein enclose a copy of para 9 of the Audit report, on the elementary education fund accounts for the year 1947-48, for favour of information of Government. An expenditure of Rs.80-8-6 was spent for the purchase of leaves for distribution of meals to the poor pupils, who studied in the compulsory areas. This expenditure is objected to in audit as an inadmissible item in the absence of specified sanction of Government, for debiting the same to elementary education funds. The purchase of leaves was made not for packing the food, but for distribution of the cooked meals to the poor pupils, who could not afford to bring plates. Hence the expenditure was an unavoidable one.

In the circumstances stated above, I request you to be good enough to obtain the sanction of Government for debiting the expenditure to Elementary education funds and to allow subsidy for the same.

Early orders are solicited.

M. Manickam
12-8-50
For President

s.11-8.

11/8/50

Enclosure.

Copy of Audit report on the elementary education fund accounts of the Tiruchirapalli District Board for the year 1947-48 L.Dis.1565/13-6-49.

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Para 9 INADMISSIBLE DEBIT:--

pto)

Para 9- INADMISSIBLE DEBIT.

As per statement of expenditure on Midday meals, a sum of Rs.80-8-6 was spent for the purchase of leaves for distribution of meals. This expenditure is not only inadmissible for purpose of subsidy for Midday meals, but also from Elementary education funds with reference to orders in G.O.No.1676, Edn dated 31-8-46. In the absence of specific sanction of Government for debiting the same, to Elementary education funds, the amount would need recovery.

ⓐ

Reply.

Government will be addressed to admit the expenditure of Rs.80-8-6 spent for the purchase of leaves for use in midday meals centre.

(True Copy)

3

27

Edn (C)

2/2718

Memo No. 23981 – C/50-1 Edn. dated 22.8.50.

Sub :- Ele. Edn - Dt. Bd., Tiruchirapalli – Supply of midday meals to children in schools in compulsory areas ~~during 1947-48~~ – Purchase of leaves for distribution of meals – ~~Expenditure incurred~~ – Approved.

Read :- From the P.D.B., Tiruchirapalli No. E5 – 13763/50 dated 9.8.50.

p10 r

In the circumstances stated by the P.D.B., Tiruchirapalli in his letter cited above, the Govt. approve his action in having incurred an expenditure of Rs. 80-8-6, ~~on the for~~ during ~~1947-48~~, on the purchase of leaves

(Or) to orders in G.O.No.1676. Edn dated

~~2~~ 4

for distribution of meals to the poor ~~pub~~ pupils in ele. schools in compulsory areas. The expenditure should be debited to the E. E. fund.

~~The~~

2
17.8.50

18/8

21/8/50

To

The President,
Dt. Bd,
Tiruchirapalli.

25/8

Extract from L. A.

L.Dis.6040/51 dated 15-3-1951.District Board Office,
Tiruchirappalli.

Encl: Copy of letter(typed below)

From Sri P.B.K.Raja Chidambaram, President,District Board, Tiruchirappalli to the Secretary to Government Local Administration Department, Fort St.George, Madras.

Sub: Tax -Entertainment Tax-Adjustment of net proceeds to Tiruchirappalli Dt.Board for quarter ended 30/9/50-Delay in adjustment to District Board -

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With reference to the Government Memorandum cited above, a copy of this office letter Rc.E8/8099/5 dated 6-12-50 regarding the refund of the excess grant is sent herewith.

(Sd) ....
For President

Copy to the Accountant-General, Madras with a copy of this office RC.E8/8099/50 d.6.12.50.
~~to the~~ Copy to the Treasury Dy.Collector, Tiruchirappal

Enclsoure

Copy of letter RC.E8/8099/50 dated 6-12-50 from the President, Dt.Board, Tiruchi to the Secretary to Government, Education Department, Fort St.George Madras.

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Elementary Education - Overdrawals of grants-in-aid by the Dt.Board, Tiruchirappalli-1947-48-Production of vouchers

Ref: Government Memorandum No.~~9747-49~~ 97151-C/49-4 Education dated 28-3-50, 5-10-50.

2.From the Accountant General,Madras, letter No.T.9. Edn.1-366 dated 10-11-50.

Not put up

In Government Memorandum No.97151.C.49/4 Education dated 28-3-1950, orders were passed either to rectify the defects pointed out in audit or to refund the amounts held under objection. Vouchers for a sum of Rs.2887/7/0 under compulsory elementary education had to be produced to audit. The connected vouchers were traced out and produced to audit for a sum of Rs.3413/5/0 and the expenditure was also admitte by them. Thus a sum of Rs.525/14/0 (Rs.3413/5/0 minus Rs.2887-7-0) is due to this Board and this amount will b claimed, after orders are passed by Government.

2.As regards the sum of Rs.706/2/0, being the grant drawn in excess over actual expenditure,orders of Government admitting an expenditure of Rs.80-8-6 bein the cost of the leaves purchased for supply of midday meals, have since been obtained in their Memorandum No.23981/C/50-1 Education dated 22/8/50 and it has also been verified by the audit. The balance of Rs.625/9/0 has to be refunded to Govt. and the amount will be refunded.

PP 3-4 (A)

3.In the circumstances mentioned above, I request that you will be good enough to obtain the ers of Government cancelling the recovery of the ubsidy of Rs.3593/9/0, ordered in Memorandum No.97151/C. 49/7 Education dated 5/10/1950.

4.Early orders are solicited.

Edn. Deptt.,
(C)

24/7/5

Endt. no. 11992(A). C/51-1 Edn., dated 16/5/51

Referred to the Examiner of Local Fund Accounts for urgent remarks.

14/5/51
15/5/51
16/5/51

To,
The Exr. of L.F. Accounts
(with a copy of pp 1-2 above)

L.F.No.2323
9/6/51

C 29

Examiner's office.

Subject:- Elementary Education--Tiruchirapalli District Board--Overdrawal of Grants in aid--1947-48.

Reference:- Government endorsement No. 11992(a) C/51-1 Education dated 16th May 1951..

ASSISTANT SECRETARY
22573
11 JUN 1951
EDUCATION DEPARTMENT

P2 ante

The excess subsidy towards Mid-day meals, of Rs.625/9 drawn in 1947-48, has been refunded to State Funds on 15-12-50 and the objection has since been admitted. As regards compulsory Education, the vouchers have since been produced and it is found, that there was a short drawal of subsidy for which Government have been addressed ~~separate~~ separately for sanction by the President, District Board, on 18-1-51.

P39 (D)

Krishna Rao
4/6. Asst.Exr. of L.F.Accounts

To
The Secretary to Government,
Education Deapartment,Madras.

Edn. Deptt.,
(C)

No further action seems called for. May be filed with G.O. no. 3136 Edn., dated 25-11-50. (D)

(H) will also be stitched [illegible] (D)

16/6/51
16/6/51
18/6/51