

EDUCATION

(1950) Department.

MS.

SERIES.

G.O. NO. 3346, EDUCATION,

3346

Dated

21ST DECEMBER 1950.

Put away

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29/3

(16)

[Despatch Abstract.]

AUDIT REPORT - Elementary Education Fund - District Board, Chingleput -
1948-49 - Recorded.

Back Papers.

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

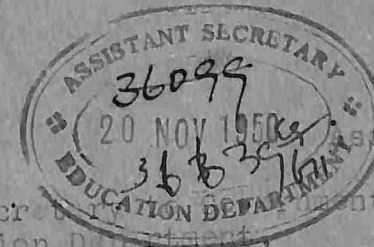
Further Papers.

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

L.F. NO. 7719 Dated 18/11/50 ②
Office of the Examiner of
Local Fund Accounts,
Mount Road, MADRAS. 2.

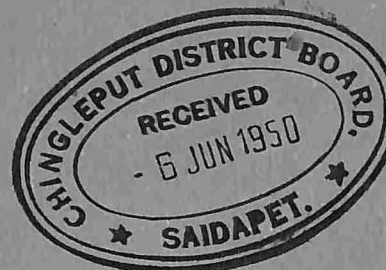
Sub: Audit Report 48-49- E.E. Fund - Chingleput
District Board - replies.

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



To
The Secretary to Government,
Education Department,
MADRAS.

Asst. Examiner of L.F. Accts.



AUDIT REPORT ON THE ELEMENTARY EDUCATION
FUND ACCOUNTS OF THE CHINGLEPUT DISTRICT
BOARD FOR THE YEAR 1948-49.

Name of auditor: Sri. S. S. Subramaniam,
District Inspector.

Time taken for audit: From 15-12-1949 to
17-2-1950.

The office of Special Officer was
held by Sri. S. Venkateswaram, C.I.E., I.C.S.,
from 1-4-48 to 31-5-48, by Sri. N. Subramaniam
I.C.S. from 1-6-48 to 29-6-48, by Khan Sahib
Syed Ahamed Sahib from 30-6-48 to 7-7-48 and
by Khan Sahib G. Abdul Sattar Sahib, B.A. from
8-7-1948 to 31-3-1949.

2. The receipts and payments during
the year are shown in the annual account
appended together with the opening and
closing balances. The opening balance in the
cash book is in agreement with the closing
balance of the previous year. The closing
balance in the cash book viz Rs. 1,07,863-2-0
agrees with the balance in the account for
March 1949 except for a sum of Rs. 13-6-0 as
detailed in item 11 of the annual objection
statement for 1948-49. The sum total of the
cash book relating to General Fund and that
relating to the Elementary Education Fund
is in agreement with the balance in the
Treasury and Bank Pass Books after allowing
for outstanding cheques and unremitted
revenue in hand at the close of the year.

3. The irregularities noticed during
the audit were have been communicated in
objection statements which should be read
as part of this report. Important irregu-

larities are noted below.

4. GENERAL REVIEW:

The total expenditure on Elementary Education both ordinary and capital was Rs.13,78,465-10-9 as against Rs.12,27,586-15-10 in the previous year. The amount of ordinary recurring grants received from Government was Rs.4,83,196/- towards compulsory Education and grant due under section 37 of the Elementary Education Act and the proviso thereunder. The Education Tax and other service receipts amounted to Rs.4,55,582-5-3. The receipts from endowments and contributions were Rs.188-4-0. The sum of Rs.1,47,408/- being the usual contribution was paid from the general funds of the Board. Besides this, as ordered by Government in their Memo. No.81965/48-6-B.2 Eln dated 21-2-49 an additional sum of Rs.1,00,000 was transferred from the General Fund accounts of the Board to make up part of deficit in the Elementary Education Fund account. In addition to this, the District Board was permitted to utilise a sum of Rs.2,04,662-6-0 out of the arrears toll compensation grant, and a further subsidy of Rs.98,000 was also sanctioned by Government, to cover the anticipated deficit, in G.O.No.684 Eln dated 11-3-49. However, the Elementary Education account closed with a surplus balance of Rs.1,08,764-5-6 excluding the balance under endowment account.

5. PENDING OBJECTIONS OF PREVIOUS AUDIT REPORTS

(1) Para 6(4) of the audit report for 47-48

Para 6 of the audit report for 46-47
FEEDING CENTRES ~~ACCOUNTS~~ ACCOUNTS
(a) POONAMALLEE CENTRE:--The balance of Rs.4/- was pending recovery from the President Feeding Committee.

(b) The adjustments of excess payments made to the four centres, Red Hills, Pallavaram, Cheyyur, and Thirupatchur, were not effected.

(2) Para 6(6) of the audit report for 47-48 and para 11 of the audit report for 1946-47

TOOLS AND PLANT REGISTERS:

The omission to maintain tools and plant registers in respect of the several schools detailed in the annual objection statement and to reconcile the discrepancies noticed in the registers maintained, continued even during 1948-49.

(3) Para 6(7) of the audit report for 47-48 and para 12 of the audit report for 46-47.
ESTABLISHMENT AUDIT REGISTERS:--

The registers were not brought upto date and the omissions to note authority for recurring charges, the sanctioned strength for each school, and to attest the entries, continued even during the year 48-49.

(4) Para 6(8) of the audit report for 47-48
Para 13 of the audit report for 46-47.

STAMPED ACKNOWLEDGMENT WANTING:

A stamped receipt for Rs.161-7-0 from the ex. President Feeding Committee Red Hills, was not made available.

(5) Para 9 of the audit report for 1947-48.
INDEPENDENCE DAY CELEBRATION--EXPENDITURE NOT PROPERLY ACCOUNTED FOR.

(a) The amount spent from the Elementary Education Account has not yet been adjusted to the credit of the fund from the general funds of the District Board.

(b) Detailed sub-vouchers for the total expenditure incurred by the Head masters out of the advances for audit. The advances were

-4-
however adjusted without details of expenditure in the Register of Advances Recoverable. This is irregular. Details may be produced for audit.

(c) No records were produced to show how the sum of Rs. 3451-7-0 was claimed from the Provincial Funds, towards the cost incurred for the distribution of sweets to School children.

(6) Para 10 of the audit report for 1947-48.
LAW CHARGES--SANCTION OF GOVERNMENT NOT OBTAINED:

In the two cases referred to, sanction of Government still remained to be obtained.

(7) Para 11 of the audit report.
FEEDING CENTRES--ACCOUNTS:-

The advances in seven centres were still pending final adjustments. The transactions relating to the feeding committees were not tabulated to find out the unspent balances refundable by the Presidents or the amounts due to them. The disposal of utensils & quantities and balance of food stuffs may be stated.

(8) Para 12 of the audit report for 47-48.
VOUCHERS NOT PRODUCED.

Eleven vouchers for sums aggregating Rs. 1720-11-0 still remained to be produced for audit.

(9) Para 13 of the audit report for 47-48.
PURCHASE OF FURNITURE --INVITATION OF TENDERS

(a) Sanction of Government was not applied for, for the non-observance of the condition prescribing the amount of earnest money which should accompany the tender, as laid down in Rule 203(A) of the Local Boards Manual. In the

-5-
absence of orders condoning the irregularity, the loss caused to the board viz Rs. 570-10-0 would need to be made good.

(b) The final action taken on the reports received from the Head Masters of Elementary schools on the condition of the articles of furniture supplied by the company, may be intimated.

(10) Para 14 of the audit report for 47-48
XXXXXXXXX PIECE MEAL PURCHASES WITHOUT INVITATION OF TENDERS:

Sanction of Government for the purchases made without inviting open tenders is awaited.

(11) Para 15 of the audit report for 47-48
PROPORTIONATE DEBIT OF COST OF ESTABLISHMENT.

(a) Action remained to be taken (1) to work out the correct amount of Provident fund contribution (2) contribution for Provident fund bonus during leave and (3) contribution towards leave salary at 12 1/2 % or 11 % of the average pay as the case may be in respect of the actual staff employed and to make necessary adjustments.

(b) As regards the adjustment of Rs. 1068/- being the house rent allowance paid to the staff, specific approval of Government authorising the adjusting was not obtained.

(12) Para 17 of the audit report for 1947-48
ESTABLISHMENT AUDIT REGISTER MAINTENANCE DEFECTS.

The entries in the Register were not attested by any responsible officer. The sanctioned scale and the cost of establishment were not worked out.

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-6-
(13) Para 19 of the audit report for 1947-48.

TOOLS AND PLANT REGISTERS:--

The defects pointed out in item 47 of the Annual objection statement still remained to be rectified. Registers for all the schools were not yet opened even during 1948-49.

(14) Para 21 of the audit report for 1947-48.

REGISTER OF BILLS PASSED FOR PAYMENT.

The omission to reconcile the figures with those in the annual ~~acc~~ account still continued.

6. FIXATION OF PAY IN REVISED SCALES
ELEMENTARY SCHOOL TEACHERS--IRREGULARITIES.

The fixation of pay of Elementary school ~~teachers~~ teachers in the revised scales, which were given effect to the statement containing particulars of service prepared for each taluk. The defects noticed in audit have been detailed in the annual objection statement volume 2. Some of the important irregularities are detailed below.

(1) While reckoning total service for the purpose of determining advance increments, periods of service which were not verified and certified to by the President and recorded in the service books, were taken into account. In the absence of established service, either the amount of advance increment granted should be reduced to the appropriate amount due, based on the length of approved service or the previous service got verified by competent authority and entries made in the service books, where

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the certificates were improved to higher grades, the dates from which the higher grades were given were not recorded. Instances, noticed are given in items 2, 56, 60, 61, 77, 78, 79, 81, 89, 103, 105, 108, 115, 124, 143, 164, 189, and 216 of Annual objection statement Volume 2.

(2) The advance increments granted in the cases detailed in items 5, 32, 47, 49, 52, 53, 72, 83, 98, 125, 135, 141, 150, 153, 172, 181, of Annual objection statement volume 2, were in excess of the scale prescribed in Rule 3 of the rules issued in G.O. No. 1428 L.A. dated 19-8-1947. The pay may be refixed in these cases and excess amount paid recovered.

(3) In the case of teachers who were on leave at the time of introduction of revised scales of pay, the new scales have to be given effect to from the dates of return from leave and the enhanced rate in the revised scale granted from that date the revised scale granted from that date vide Government Memorandum No. 25501 -2-Spl. L.A. dated 13-8-47. The excess leave salary drawn during the intervening period may be calculated and recovered. Details are given in items 21, 35, 68, 70, 73, 88, 94, 111, 127, 135, 158, 162, 211, 214, 215, 219, of the Annual objection statement Volume 2.

(4) Where teachers were granted punishment such as with-holding of increments for specified periods either with or without cumulative effect and if the punishment was in force at the time of introduction of revised scales of pay, the latter scales

have to be given effect to only after the expiry of the period of punishment vide instructions in G.O.No.607 Finance dated 9-8-47 which are held to be applicable to local bodies vide Government Memorandum No.036 C/50-6 Edn dated 29-4-1950. Further in computing the period of punishment spells of leave which occur during the period have to be excluded vide instruction under Fundamental Rule 29. These principles were not observed and instances noticed are detailed in items 4,10,11,25,26, 30,31,33,36,39,43 44,51,54,71,75,76,90,92,97,119,122,129,140, 145,148,160,167,168,169,170,171,176,177,178 180, 183,184,185,186,190,204,224 of Annual objection statement Volume 2.

(5) In the cases detailed in items 45, ¹⁰¹~~101~~ 110,137, of annual objection statement volume 2, the approval of the Examiner was not obtained for refixation of pay in excess over the minimum in the revised scale as required by Government Memo.No. ²²⁵⁶⁷~~22567~~ C/48 -5. Edn dated 29-10-48.

(6) Several service registers were not made available for check in the seven taluks and these are detailed in items 8,66,84, 154,173,188,230, of annual objection statement Volume 2. These registers may be arranged to be produced for audit without delay.

7. NEED TENDERS--INVITATION OF IRREGULARITIES. : (1) Supply of furniture:

Tenders for the supply of furniture to Elementary Schools were invited in Roc 1342/43 -A3 dated 3-8-48 by advertisement in the newspaper. The lowest rates offered by the tenderers as recommended by the Special

officer were approved in Proceedings 138 dated 26-8-1948. The District Board Educational Officer who inspected the specimens of furniture manufactured by one of the accepted tenderers, Sri. P.R. Damodara Naicker, suggested that the specifications originally given for armless chairs and benches were not quite suitable for the purpose and that a revised specification would be necessary. Fresh tenders were called for by the Special officer in Roc.No.16843/43 -C.12 dated 22-10-48 from certain firms for the supply of articles according to the revised specifications and the lowest rates offered by Sri. Damodara Naicker were approved in Special Officers Proceedings 113 dated 23-2-49. As the cost of furniture for the supply of which fresh tenders were called for exceeded Rs.1000/- in value, the tender notice should have been published in a newspaper as laid down in Rule 203 A of the Local Boards Manual as amended. The omission has to be condoned by Government.

condonable
granted

Cost of Purchase	
Vr. 6313/3-49. Cost of 45 T.W. Benches.	Rs. 1181-4-0
Vrs. 5130/1-49. Cost of 140 chairs.	Rs. 1890/-
and 5695/2-49. Cost of 160 benches.	Rs. 4200/-
Total Rs. 7271-4-0	

2) SUPPLY OF BUCKETS--CROWBARS, SPADES ETC. APPROXIMATE COST RS6,030/-

Sealed tenders were invited for supply of buckets, crowbars, spades etc as per tender notice dated 21-2-1949. This was advertised in the newspaper on 20-2-49 (both in the Hindu and the Indian Express) specifying the last date for the receipt of tenders as 28-2-49. There was no clear notice of ten days from the date of first advertisement

as laid down in Rule 203 A of the Local Boards Manual, as amended. Further in the tender notice, there was no mention regarding the deposit of earnest money which should accompany the tender. There was a stipulation in the notice that if permits for iron sheets and rods were obtained and given to purchase them at controlled rates, the charges for making spades and crowbars should be quoted separately. The rates tendered by Sri. Krishna Company were accepted by the Special Officer on 3-3-1949, which are given below, subject to the approved of samples.

Sri. Krishna Co. : Crowbars, (4' 6" length
1 1/8" round) Rs. 4/- each.
Buckets, Rs. 2-5-6. each.

In letter ref. No. 610/48 dated 11-3-49, Sri. Krishna Co., expressed that they could make the crowbars of the size required, only if permit was obtained for the purchase of round bars and in letter ref. No. 623/48 dated 22-3-49 agreed to supply buckets of different sizes at different rates as the buckets of required specification (670 in number of 10" Diameter) were not available with them. The Special Officer in No. No. 16348/48-49 dated 16-3-49 cancelled the order for the supply of crowbars and ordered the company to supply the buckets before 25-3-49. As the buckets were not supplied before the prescribed dates, this order was also cancelled in No. No. 13628/48 dated 25-3-49.

The other tenderers who quoted rates for the 31

the supply of buckets were addressed, but they expressed their inability, for want of sufficient time. Thereupon, as ready made crowbars and buckets were available with M/s A.M. Coolamally & Co., Hardware merchants, Madras, the purchases were made from the latter company as follows at the rates which were approved by the Special Officer in his Proceedings 190 dated 31-3-49.

Vr. 6441/3-49. 670 Crowbars at Rs. 3-2-0	
each. (size 3' X 1") Rs. 2093-12-0	
SALES TAX.	32-11-6
	2126--7-6

Vr. 6610/3-49. 670 buckets at Rs. 2-12-0	
each. Rs. 1842-8-0	
Sales-tax.	28-12-9
	1871--4-9

No fresh tenders were called for though the cost of purchase exceeded Rs. 1000/-

It may be stated how the loss caused to the board on account of excess payment for buckets purchased over the tendered rate is proposed to be made good. The forfeiture of deposit money for the failure to comply with the order for the supply of crowbars is also for consideration.

The irregularities noticed above for the omission to observe the tender rules *for* require condonation by Government.

8. LORRY HIRE CHARGES.

It was observed that lorries were engaged for conveyance of furniture to Elementary Schools in the district, from the District Board Office and payment was made to the Madras Motor Transport Cooperative Society Ltd. -- Vide Vr. 6598/3-49. Hire charges

Motor Transport cooperative society Ltd.

Rs.1107-7-0.

As the payment exceeds Rs.1000 tenders should have been called for as laid down in Rule 203 A of the Local Boards Manual as amended. The omission required condonation by Government.

9. PROPORTIONATE DEBIT OF COST OF ESTABLISHMENT:

In respect of pay and other charges of the ministerial establishment for the year 1948-49, a sum of Rs.21144-15-0 was debited to Elementary Education Funds in voucher No.6609/3-49 and by credit to general funds

(1) The above sum includes a sum of Rs.1371-12-0 being the house allowance paid to the staff. The authority for the adjustment of this compensatory allowance was not pointed out.

(2) Two sums of Rs.26-4-0 and Rs.2-3-0 being the contribution for Provident fund bonus and contribution for Provident fund bonus during leave in respect of one attender who was not subscribing to Provident fund were also adjusted. This is irregular. Necessary readjustment may now be made to the credit Elementary Education funds.

10. EDUCATION CESS GRANT UNDER SECTION 37 OF THE ELEMENTARY EDUCATION ACT 1920--
EXCESS CLAIM: 1948-49.

A sum of Rs.4,57,485/- was adjusted to Elementary Education fund during 1948-49 on account of the gross proceeds of Education tax for the last three months of Fasli 1357

and nine months of Fasli 1358.

Out of this amount, a sum of Rs.3628/- was ordered to be refunded by the Collector being the excess cess adjusted to the District Board for Fasli 1356. As the district board was levying education cess at 4 1/2 pies per rupee prior to July 41, and enhanced the rates subsequently from 1-7-45, 1-7-46 and 1-7-47, the net amount of Education cess credited to Elementary Education fund during the year, on which equivalent contribution is due from Government was Rs.75,081-5-9 as worked out below.

Contributions on the gross amount of cess adjusted in 1948-49 calculated at 4 1/2 pies rate on Rs.457,485 (collected at 27 pies rate) Rs. 76,247-8-0

DEDUCT contribution received in excess for Fasli 1356 at 4 1/2 pies rate on Rs.3628 (collected at 14 pies rate). .. 1,166-2-3

Net contribution due for 1948-49 75,081-5-9

As however a grant of Rs.75,642-13-0 was sanctioned by Government in G.O.No. 1399 Edm dated 6-5-49 and drawn by the board in May 1949 a sum of Rs.561-7-3 being the excess grant drawn would need refund to Government.

PART III ACCOUNTS.

11. REGISTERS NOT PROPERLY MAINTAINED.

(1) Establishment Audit Register:

The Register continues to be in an imperfect state. The orders sanctioning posts, the number of posts sanctioned, the total cost of establishment etc were not noted and the entries attested by any responsible officer.

2. REGISTER OF INCREMENT CERTIFICATES

The names of teachers are noted schoolwise irrespective of the months when their increments fall due. The instructions regarding the maintenance of the register were not observed. Sets of pages should be set apart for the twelve months of the year and the names of teachers whose increments fall due in a particular month should be noted in the pages set apart for that month. The registers have to be rewritten to serve the purpose for which they were prescribed.

3) REGISTER OF PROBATIONERS:

A manuscript register was maintained instead of the prescribed register in a printed form available with the Central Press. The register does not evidence any scrutiny having been exercised by the District Board Educational Officer. No orders regarding completion of probation were noted even in cases where teachers were entertained in 1947. The register was not therefore made proper use of.

4) TOOLS AND PLANT REGISTERS ETC

Tools and Plant registers were not maintained for any of the schools during the year under review. The registers, opened newly for 1949-50, were produced for audit and in respect of 134 schools, registers remained yet to be opened. The opening balances for the year 1949-50 were adopted from the extracts received from the Head masters of schools.

The entries in these lists were not verified by a responsible officer of the District Board. A standard list of 19 items were adopted for writing up the stock account irrespective of the articles reported to be available in the schools. In the circumstances, the accounts are not stock accounts. The stock registers of books and Science appliances were not written up. The defects noticed in the check of these registers are detailed in items 1 to 9 of the Annual objection statement for 1948-49.

PART IV RESULT OF AUDIT

12. The result of audit may be considered as fairly satisfactory.

13) RECEIPTS AND CHARGES:

The gross receipts and charges for the year were Rs.13,650-11-15-3 and Rs.13,78,465-10-9 respectively.

OUTSTANDING OBJECTIONS

14. Seven hundred and fourteen objections involving Rs.30,219-2-7 were pending settlement at the close of audit as noted below and as detailed in the Annual Objection statement.

YEAR.	NO. OF ITEMS	AMOUNT. RS.
1945-46	37	
1946-47	27	1,543-10-4
47-48	64	9,773-11-0
48-49	586	18,901-13-3
Total	714	30,219-2-7

R. Copala Ayyangar,
Assistant Examiner of Local Fund
Accounts, Western Circle, Salem.

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

16 Roc No 13392/50 C10 17
14-6-50
-16

by the District Board for submission
to Government.

/ True copy/

J. Sreenivasan
Superintendent,
Office of the Examiner of Local
Fund Accounts, Mount Road, Madras-2.

ms/30-5

RR
11/4/50

and a c.

Actuals.

Total.

Budget estimate
for 1948-49
after reappor-
portion.

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
OPENING BALANCE.				121330	3	0	610	-	-
RECEIPTS - CAPITAL.									
1. Education Tax	4,53,857	-	-				393070	-	-
2. Fines and penalties under the elementary Education Act.							100	-	-
3. Income from investment etc.									
4. School fees.							10	-	-
5. Contributions.							600	-	-
6. Other receipts.	675	5	3						
7. Government Grants:									
(i) under Sec. 37 of the Ele. Edu. Act.	74585	-	-				68700	-	-
(ii) Under the proviso to Sec. 37 of the Act.	235640	-	-				235640	-	-
(iii) Government grant for Teacher's Allowance	73075	-	-						
(iv) subsidy for compul- sory Education.	172071	0	-				266280	-	-
(v) Arrear Toll compensa- tion grant.	204662	0	-				150000	-	-
8. Contribution from the General Account.	147400	-	-				47410	-	-
9. Advances recovered.	1050	-	-						
10. Investments realised.									
11. Deduct amount transferred to Capital.	-43638	-	-				-21000	-	-
12. Add amount relating to Endowments.	180	4	4				210	-	-
TOTAL				1321373	15	5	1149080	-	-
RECEIPTS - CAPITAL.									
1. Government Grants Equipment.							17300	-	-
Books & maps							15000	-	-
2. Endowments and contributions.							3000	-	-
3. Loans.									
4. Contribution from General Account - Ordinary.									
5. Investment realised.									
Add amount transferred from ordinary.	43638	-	-				21000	-	-
TOTAL				43638	15	5	56300	-	-
Grand total, Receipts (ordi- nary and Capital				1365011	15	3	1205380	-	-
Grand total including opening balance.				1406342	2	0	1205390	-	-

1	2	3
EXPENDITURE--ORDINARY.	Rs. A. P.	Rs. A. P.
1. Staff:		
Salaries and allowances.	1047 - -	1050 - -
D.B.E.O. Dearness Allowance.	224 1 4	230 - -
House Rent allowance	76 10 8	80 - -
Contribution from pension and leave allowance.	278 13 8	280 - -
Travelling Allowance.	449 7 4	450 - -
Masters.	620890 1 -	626900 - -
Compulsory Education.	57478 - -	57478 - -
Dearness allowance.	387292 2 -	387300 - -
Compulsory Education	40258 15 -	40260 - -
Clerks and servants salaries	14723 2 -	14730 - -
Dearness allowance	4299 1 -	4300 - -
api- (Provident Fund) ~~Presiding Allowance~~	1385 12 -	1390 - -
also (Travelling Allowance	20 8 -	30 - -
also (Provident Fund	1106 7 -	1110 - -
also Contribution to P.F.	34638 - -	34640 - -
Travelling allowance. ~~Compulsory Education~~	1804 6 -	1810 - -
Compulsory Education.	45 - -	50 - -
Gratuity	668 4 -	670 - -
Stipends of teachers for training		
2. Contingencies and equipment.		
Contingencies		
House rent.	41606 5 -	41610 - -
Comply. Education	2675 13 -	2680 - -
Other items	50703 2 -	50710 - -
Comply. Education	3583 1 -	3590 - -
Equipment		
Furniture and apparatus	38976 7 9	38980 - -
Library books and maps	1007 12 -	1010 - -
Other items		
Compulsory Education		
Feeding of children	2088 11 -	2090 - -
3. Prizes and scholarships		
4. Repairs to buildings.	20182 8 -	20190 - -
5. Interest on and repayment of debt		
6. Advance recoverable	1318 4 -	1320 - -
6. Investment made.		
Amount relating to Endowment-		
TOTAL	1334827 10 9	1334940 - -
EXPENDITURE - CAPITAL.		
1. Land and buildings.	43638	43640 - -
2. Equipment.		
(1) Furniture, and apparatus		
(ii) Library books and maps.		
(iii) Other items.		
3. Investments made.		
TOTAL	43638 - -	43640 - -
Grand Total - Expenditure (Ordinary and capital.)	1378465 10 9	1378580 - -
Total Closing Balance	107876 8 -	-172590 - -
Grand total including closing balance.	1486342 2 9	1205990 - -

No Recovery is necessary in this case. Vouchers for the expenditure of Rs. 4/- will be produced at the local audit.

S. S. Subramanian
DISTRICT INSPECTOR OF LOCAL FUND ACCOUNTS
SAILAPET.

Station: Saidapet
Date.

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5 (2) Arrangements are made to rewrite the stock registers of Tools and Plant for the year 1946-47 and have the stock verified by the officers of the District Board delegating the powers to them and to accord their verification certificates and produce them to auditor.

5 (3) The registers are brought upto date now. They will be produced at the next local audit. The authority will be noted from the current year.

5 (4) The stamped receipt for Rs. 161-7-0 is not traceable. So the receipt of the amount noted in the cash book of the feeding committee will be produced at the next local audit.

5 (5) The advance of Rs. 2810 received from General funds will be readjusted to General funds. The entire expenditure incurred viz 3451-7-0 was got from provincial funds in cheque No.2099 (H) dated 30.3-48. The records were already produced to the auditor. The sub-vouchers could not be produced ~~xxxxxx~~ at this distance of time. However certificate of expenditure will be called for and produce.

5 (6) Para 10 (i) of the A.R. for 47-48. The Government in their Memorandum No.20721/48-1A dated 29-5-49 have stated that the District Board is competent to sanction the payment. Para 10 (ii) of the Audit report for 47-48. The Government are being addressed for sanction and one receipt of orders the same will be produced for audit.

5 (7) The advances could not be adjusted for want of sub-vouchers. The Government will be addressed to accept the accounts rendered by the Feeding committee as sub-vouchers could not be produced now. *as per* The tabulations will be made and produced. The ~~stencils~~ *stencils* were handed over at the District Educational Officer's office. The file will be produced in the next audit. The food stuffs were sanctioned and the rationed articles handed over to the Ration shops.

5 (8) The vouchers will be ~~gix~~ again produced during the next local audit.

5 (9) (a) The government will be addressed.

5 (9) (b) Will be intimated.

5 (10) Will be obtained.

5 (11) (a) Necessary adjustments will be made.

5 (11) (b) Government will be addressed.

5 (12) The defects will be rectified.

5 (13) Vide reply to para 5 (2) above.

5 (14) *Re*conciliations will be done in future.

entirely in accordance with the provisions of the Audit Act. The vouchers will be produced at the next local audit.

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3 (2) Arrangements are made to rewrite the stock registers of food and plant for the year 1948-49 and have the stock verified by the officers of the District Board delegating the powers to them and to record their verification certificates and produce them to auditor.

3 (3) The registers are brought up to date now. They will be produced at the next local audit. The authority will be noted from the current year.

3 (4) The stamped receipt for Rs. 161-7-0 is not traceable. As the receipt of the amount noted in the cash book of the feeding committee will be produced at the next local audit.

3 (5) The advance of Rs. 2810 received from General Fund will be re-adjusted to General Fund. The entire expenditure incurred via 3451-7-0 was got from provincial funds in cheque No. 2099 (N) dated 30.3.48. The records were already produced to the auditor. The sub-vouchers could not be produced at this distance of time. However certificate of expenditure will be called for and produced.

3 (6) Para 10 (i) of the A.R. for 47-48. The Government in their Memo-gram No. 20781/48-49 dated 29-5-49 have stated that the District Board is competent to sanction the payment. Para 10 (ii) of the Audit report for 47-48. The Government are being addressed for sanction and one receipt of order the same will be produced for audit.

3 (7) The advances could not be adjusted for want of sub-vouchers. The Government will be addressed to accept the accounts rendered by the feeding committee as sub-vouchers could not be produced now. The tabulations will be made and produced. The accounts were handed over to the District Educational Officer's office. The file will be produced in the next audit. The food stores were sanctioned and the rationed articles handed over to the ration shops.

3 (8) The vouchers will be again produced during the next local audit.

3 (9) (a) The Government will be addressed.

3 (9) (b) Will be intimated.

3 (10) Will be obtained.

3 (11) (a) Necessary adjustments will be made.

3 (11) (b) Government will be addressed.

3 (12) The defects will be rectified.

3 (13) Vide reply to para 3 (2) above.

3 (14) Resolutions will be made in future.

Contd.

6 (1) Noted.

6 (2) Will be recovered.

6 (3) Will be recovered.

6 (4) These cases will be examined and action taken will be intimated.

6 (5) The examiner will be addressed.

6 (6) Will be produced during next local audit.

7 (1) Government will be addressed.

7 (2) Government will be addressed.

8. Government will be addressed.

9 (1) Government will be addressed.

9 (2) Necessary adjustments will be made.

10. Will be refunded.

11 (1) The defects will be rectified.

11 (2) The increment registers will be maintained as per instructions given from the current year.

11 (3) Prescribed register is now being maintained. The instructions given are noted.

11 (4) Vide reply to para 5 (2)

12. Noted.

13. Action is being taken to clear off all the objections as early as possible.

AC.30/8.

G.V. Dura
For President District Board.

No. XXII of 1950 - 1951

Extract from the proceedings of the Chingleput District Board passed at a meeting held on 12-9-50x

No. 19. Read the following:-

(i) Audit report ~~for~~ of the Elementary Education Fund Accounts of the Chingleput District Board for the year 1948-49 received from the Examiner of Local Fund Accounts, Madras.

(ii) Replies dated 24-8-50 to the above report.

Resolution- Approved.

VxK. Ramaswami Mudaliar
President

(True Extract)

S. V. Duraim
9/10
For President District Board.

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21.12

Audit Report - E.E. Fund - Dr. Board,
Beltingepul - 1948-49 - Recorded

From the Exm. of L.F. Accounts No. 77/9 dt 18-11-50

Order (MS) No 3346 Edu dt 21-12-50

Recorded

2. Para 11(3) of the Audit Report: Register of Probationers

The Dr. Board must maintain the presented register in a printed form instead of a manuscript register. The D.B.E.O. should be instructed to exercise proper scrutiny in the maintenance of the register

He has 26/12/50
2. The P.D.B. Beltingepul
The Exm. of L.F. Accounts
The D.P.D. (with enclosure)
25.12.

CS
17/12/50

19/12/50

19/12/50

Arctic Report - E. E. Hunt - Dr. Board
Schindler - 94-4-4 - Records

From the Spring of - 5 Accounts Nov 1907 8-10

Order 14010 8-10-07

Records

2. For (13) of the last year, again of records
The Dr. Board must maintain the present
register in a printed form instead of a
manuscript register. On 1-8-08
he insisted to exercise proper authority
the maintenance of the register.

25
1-10-07

950 Schindler
The Spring of 1907
On 1-8-08 the enclosure
220