

Law (Edu) (1926) Department.

Min SERIES.

G.O. No. 1228

DATED 2. 7. 1926.

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[Despatch Abstract.]

Elementary Education Fund -

Corporation of Madras - Audit Report 1924-25

Recorded.

BACK PAPERS.

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REPORT on the Audit of the Elementary Education -
Fund Accounts of the Madras Corporation By Mr.J.M. Hooper,
Examiner of Local Fund Accounts, Madras for the period -
1-4-1924 to 31-3-1925.

1. During the period under audit, the office of President was held by M.R.Ry, Diwan Bahadur V. Tirumalai Pillai, Avargal from 1-4-1924 to 31-10-1924 and by Khan Bahadur Mahomed Usman Sahib Bahadur from 4-11-1924 till 30-3-1925 when he resigned his office. The office of the Commissioner was held by Mr. G.T.Boag, I.C.S. and the office of Superintendent of Schools by M.R.Ry, P. Ekantharanga Naidu, Avl.

2. A statement showing the receipts and charges of the Fund is herewith appended. In para 43(7) of the Administration Report of the Corporation for 1924-25 under the head "Revenue Account" it is stated that a sum of Rs 4,962/- was received as a grant from Government. The credit for the amount is not traceable in the statement of Receipts and Charges for the year 1924-25.

3. The general result is fairly satisfactory.

4. Illegal expenditure. In G.O.No. 1890, Law (Education), dated 3-12-1924, the President was informed that no expenditure should thereafter be incurred from Elementary Education Funds on the feeding of pupils in the Elementary schools of the Corporation. Nevertheless, the Corporation continued to incur expenditure on this account from Elementary Education Fund under its control till the close of the year under audit. The payments made in contravention of the Government Order aggregating to Rs 3,534-10-6 are not admissible in audit and should be regularised by obtaining the sanction of Government or recovered from the persons responsible; as otherwise they are liable to be surcharged.

5. Permanent Advance not accounted for:- A sum of Rs 4/- being a permanent advance held by the two headmasters of the Corporation schools at Malayappan Street, and Vasap-

Vasapmodu at Rs 2/- each, was not accounted for. It was stated that the headmasters died without handing over the amounts to their successors. The amounts are pending recovery.

6. Stock books of stores, tools and plant etc:-

Many instances were noticed in which credit for materials issued from the General Stores to the Corporation Schools were not traceable in the stock books of the schools.

7. From the stock books of some of the schools, it was noticed that some articles such as a stationery case, a chair, a table, an almyrah, etc, were sent from the schools to the office of the Superintendent of Schools. It was

stated that no stock book was being maintained in his office to account for them. It is desirable that such a book should be maintained.

8. Defects in stock verification:- The stock books

of Tools and Plant and miscellaneous stores of many of the schools did not bear evidence of stock having been verified either quarterly or at the close of the year. From the quarterly verification reports it was noticed that the verification was conducted in many of the schools by the Headmasters of the respective schools but the fact of verification was not noted in the registers. The importance of the Annual Verification of the stock of Tools and Plant as also of the miscellaneous stores by a responsible officer cannot be over-estimated.

The audit report for the year ending 31-3-1924 was despatched from this office on the 28th October 1924. It has not yet been received back with replies, duly approved of by the Council for transmission to Government.

Examiner of Local Fund Accounts.

3.11.25

CORPORATION OF MADRAS.

STATEMENT I—1924-25.

Elementary Education.

RECEIPTS.

Items.	Estimate for 1924-25.		Receipts from April 1924 to March 1925		Total Receipts.	
	Details of minor heads	Totals of major heads				
Ordinary		Rs.	Rs.	Rs.	A. P.	Rs. A. P.
1. Opening Balance	...	2,635	...	...	...	2,634 13 9
2. Education tax at $\frac{2}{3}$ per cent on the annual value of buildings and lands	...	...	...	...	...	...
3. Fines and penalties under Education Act.	...	...	...	...	...	...
4. Income from Investments and other properties	...	...	...	...	...	...
5. School fees.	...	...	...	...	...	...
6. Other receipts.	...	220	...	173 2 0	...	173 2 0
7. Appropriation from Government Grant	...	4,960	...	...	...	...
8. Appropriation from Endowments & Contributions...	...	...	...	...	...	...
9. Contribution from revenue	...	2,38,800	...	2,38,800 0 0	...	2,33,800 0 0
10. Advances Recovered	...	...	...	900 0 0	...	...
Permanent...	...	...	...	3,184 0 0	...	4,034 0 0
do others	...	3,600	...	35,000 0 0	...	35,000 0 0
Transfer from Capital Account	...	35,000	...	...	...	...
Total, Ordinary receipts	...	...	2,85,215	...	...	2,80,691 15 9
Capital						
1. Opening Balance	...	12,524	...	...	...	12,523 10 0
2. Capital receipts	...	...	...	...	...	...
3. Contribution from private individuals	...	...	...	...	...	...
4. Appropriation from loans	...	2,00,000	...	35,000 0 0	...	35,000 0 0
Total, Capital receipts	...	...	2,12,524	...	...	47,523 10 0
Grand Total	...	...	4,97,739	...	...	3,28,215 9 9

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STATEMENT II—1924-25.
ELEMENTARY EDUCATION.

EXPENDITURE.

Items.	Estimate for 1924-25.		Charges from April 1924 to March 1925		Total Charges.	
	Details of minor heads.	Totals of major heads.				
Ordinary.	Rs.	Rs.	Rs.	A	P.	Rs. A. P.
Staff—						
1. Salaries and allowances...	1,59,500		1,42,804	9	7	
2. Contingencies and equipment renewals	57,340		41,268	13	3	
3. Prizes and scholarships ...	200		...	...	...	
4. Repairs to buildings ...	7,000		3,770	3	0	
5. Interest on and repayment of debts	32,980		32,986	0	0	
6. Advances Recoverable (Permanent)	926		921	0	0	
Do. Others	900		1,365	0	0	
7. Pensions Superior Grade...	810		360	0	0	
Total Ordinary charges ...	...	2,59,656	2,23,475	9	10	2,23,475 9 10
Closing balance ...	...	25,559	...	...	...	57,216 5 11
Total ...	...	2,85,215	...	...	...	2,80,691 15 9
Capital						
1. Lands and buildings ...	77,524		1,707	12	11	
2. Equipment ...	35,000		10,799	4	0	
Furniture and apparatus ...						
Library books and maps...						
Transfer to Revenue Account	35,000		35,000	0	0	
Total, Capital charges...	...	1,47,524	47,507	0	11	47,507 0 11
Closing balance...	...	65,000	...	...	...	16 9 1
Total ...	...	2,12,524	...	...	...	47,523 10 0
Grand Total ...	...	4,97,739	...	...	...	3,28,215 9 9

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Replied to the report on the audit of the Elementary Education Fund Accounts of the Madras Corporation for the period 1st April 1924 to 31st March 1925.

Para 2. The grant from Government for the year 1924-25 was received only in April 1925. The omission of its reference in the Statement of Receipts and Expenditures for 1924-25 was correct and the reference to its receipt in para 43 (7) of the Report was an error.

Para 4. The supply of midday meals to poor pupils of Corporation schools was discontinued from 1-4-25, with reference to the proceedings of Joint Conference of Standing Committee (T & F) and (Education) dated 11-3-1925. The sanction of Government will be obtained for the expenditure incurred for the purpose from the date of the Government Order up to 31-3-1925.

Para 5. The permanent advance of Rs2/- due from the late Headmaster, Corporation School, Malayappen Street, will be deducted from the amount of gratuity sanctioned by the Council and the permanent advance of Rs2/- due from the late Headmaster, Corporation School, Vasapmode, will also be adjusted from the arrears of salary due to the late Headmaster.

Para 6. Specific instances have not ^{been} given. The auditors may be asked to quote specific cases for taking necessary action.

Para 7. Noted for future guidance.

Para 8. The quarterly and annual verification reports are submitted by the Headmasters of Corporation Schools only after verification. The Headmasters will in future be instructed to note in the registers the fact of having verified the stock. The Educational Officer will in future check a certain percentage of stock in each school as suggested.

The ^{audit} ~~annual~~ report of the Elementary Education Fund Accounts for the year ending 31-3-1924 is pending consideration by the Council.

Ganardharan.

9. 6. 26.

7th COMMISSIONER.

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Extract from the Minutes of the Proceedings of an adjourned
General Meeting of the Council held on 11th May 1926.

STANDING COMMITTEE (T & F) dated 15th February 1926.

Sp 1-4
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Item 34. Placing before the Council the report on the Audit
of the Elementary Education Fund accounts of the Corporation for
the period from 1st April 1924 to 31st March 1925.

The President put to the meeting the following resolution:-

p s-aut
"That this Council approves the draft reply to the Audit
Report on the Elementary Education Fund Accounts for the
period from 1st April 1924 to 31st March 1925."

C a r r i e d .

Sd/- A. N. Dharmalingam,
Manager on Duty.

(True Extract)

R. Janardhanam
9.6.26.
Educational Officer.

Audit Report on the Elementary Education Fund
Accounts of the Madras Corporation for the
year 1924-25.

Forwarded to the Secretary to the Government of
Madras, Law (Education) Department, with the following
remarks together with copies of the Commissioner's
reply and the resolution of the Council.

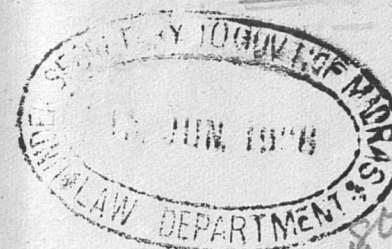
Item 4. The Government have sanctioned the ex-
penditure from General Funds in G.O.No. 955 Mis, L & M
dated 5-3-1926 and the necessary adjustment was made in
March 1926.

Item 6. Specific instances have been given in
para 150 of the Annual Audit Notes for 1924-25.

Examiner of Local Fund Accounts.

pp 1-4 ante

pp 5-6 ante



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