

Education and Public Health

(194⁵) Department.

Miscellaneous **SERIES.**

G.O. No. 161.Education.

Dated 31st January 1945.

(8)

[Despatch Abstract.]

Audit Report - 1943-44 - Elementary Education Fund - Municipal Council, Saidapet - 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.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE SAIDAPET MUNICIPAL COUNCIL, CHENNAI DISTRICT FOR THE YEAR 1943-44.

Name of auditor: Sri M. Marayana Iyer, District Inspector of Local Fund Accounts.

Time taken for audit: From 1st July 1944 to 19th July 1944.

The Office of the Executive authority was held by

- (i) Sri A.R. Raghavan, from 1-4-43 to 14-12-1943.
- (ii) Sri R.V. Sureswami Chetty, Chairman, and Executive Authority from 15-12-1943 to 21-1-1944.
- (iii) Sri S. Sivakolunthu Mudaliar, from 22-1-1944 to 31-3-1944.

2. The receipts and the 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. A single cash book was maintained for both the general and the elementary education funds. The closing balance according to this cash book viz., Rs. 1175-15-10 accords with the consolidated closing balance of the various funds as per the abstract attached to the Account for March 1944 and is in agreement with the balances 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 more important irregularities are detailed below. Irregularities of a minor nature are detailed in the Objection Statement which should be treated as part of the report.

4. PENDING OBJECTIONS OF PREVIOUS AUDIT REPORTS. Para 4(2) of the audit report for 1942-43.

The sanction of the Director of Public Instruction to the appropriation of funds is awaited.

5. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT. In the following cases, the expenditure exceeded the budget allotment. The sanction of the Council, the Director of Public Instruction or Government as the case may be was not obtained as required under G.O. 139 Edn. dated 29th January 1942.

Head of account.	Actual expenditure. Rs.	Budget allotment. Rs.	Sanction of competent authority to be obtained.
1. Staff.			
Contribution to Provident Fund.	809 0 0	800	Council.
2. Contingencies.			
House rent.	378 13 0	350	Director of Pub Instruction.
Other items	2319 11 5	1800	
Furniture & apparatus.	343 6 0	200	

4. Repairs to building. Rs. 1147 4 0 500 Director of Public Instruction.

Total expenditure under Elementary Education Fund. Rs. 22938 1 5 21880. Government.

6. COMPENSATION FOR LOSS OF INCOME UNDER EDUCATION TAX LEVIED AS A SURCHARGE ON PROFESSION TAX.

(a) In G.O.No.1266 L.A., dated 7th June 1944, sums of Rs.1-11-0 for each of the years 1942-43 and 1943-44 were sanctioned as balance of compensation due to Municipality. The amounts were pending recovery.

(b) TAX - EDUCATION - LOSS - COMPENSATION FOR ~~1942-43~~ 1942-43 and 1943-44.

The gross proceeds of Education Tax realised in 1942-43 and 1943-44 included the following amounts representing arrears of Education Tax on Profession Tax for the year 1941-42 and previous years.

Year of account.	Amount of Arrears of Education Tax on Profession Tax.
1942-43.	Rs. 202 13 3
1943-44.	Rs. 137 10 9

As the payment of subsidy equivalent to the collection of Education Tax is a Statutory obligation, the drawal of subsidy on this amount for 1942-43 in 1943-44 sanctioned in G.O.No.1370 Edn., dated 11th October 1943 was in order. The amount of Rs.202-13-3 drawn for 1942-43 would, however, require refund with reference to Para 4 of G.O.No.1266 L.A., dated 7th June 1944.

With regard to the arrear amount of Rs. 137-10-9 collected in 1943-44 the amount would need to be short drawn from the compensation due for the year.

7. SERVICE REGISTERS - DEFECTS. Several instances were noticed where leave granted to employees was not noted in the Service Registers. All the entries were made during audit. The service registers were not also verified.

A register of service registers was not maintained.

8. SANCTION - WANTING. Sri P. Balasundaram was paid arrears of pay amounting to Rs.69-8-0 Vr.725/10-43 - for the period from 4th

June

4th June 1940 to 31st July 1941, at the rate of Rs.5/- per mensem. The sanction of the Director of Public Instruction was not obtained for the payment of the arrears.

9. TOOLS AND PLANT REPAIRS. MISSING ARTICLES. The Engineer had reported on verification of the Tools and Plant of the Elementary schools that the tools and plant detailed in Item 1 of the Annual objection Statement were missing. Action proposed to be taken in the matter may be stated.

10. RESULT OF AUDIT. The general result of audit may be considered as satisfactory.

11. The gross receipts and charges of the year were Rs. 23,476-5-6 and Rs.22,983-1-5 respectively.

12. Objections outstanding. Nineteen items of Objections involving Rs.217-6-6 were pending settlement at the close of audit as detailed in the annual objection statement.

T.K. Srinivasan,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

(P.T.O.)

Includes Prof. Tax on Profession Tax in respect of arrears collected in 1943-44. Rs 137-10-9.

R.F. XXXVIII-9-416-8-8-29

Annual Account of Receipts and Charges of the Elementary Education Fund of the

Heads.	Actuals, 1943-44		Total.	Revised Estimate for 19	
	RS.	A. P.	RS.	A. P.	
Opening Balance ..	688	119			1,455
RECEIPTS—ORDINARY.					
1. Education tax ..	5199	93			4,770
2. Fines and penalties under the Elementary Education Act.	5022	93			2,312
3. Income from investments, etc ..	2312	-			
4. School fees ..	533	15			900
5. Endowments ..					
6. Contributions ..	6	-			10
7. Other receipts ..					
8. Government grant—	4573	-			4,660
(i) Under section 37 of the Elementary Education Act.	3899	-			3,900
(ii) Under the proviso to section 37 of the Act.	11	-			
9. Contribution from the General Account ..	7000	-			7,000
10. Investments realized ..	59	29			200
Deduct Refunds.					
Total ..	23298	56	23,475	56	23,352
RECEIPTS—CAPITAL.					
1. Government grants ..					
2. Endowments and contributions ..					
3. Loans ..					
4. Contribution from General Account—Ordinary.					
5. Investments realized ..					
Total ..	23,475	56			
Grand Total, Receipts (Ordinary and Capital) ..	23298	56	23,475	56	23,352
Grand Total, including opening balance ..	24,164	13	24,164	13	24,807
EXPENDITURE—ORDINARY.					
1. Staff—					
Salaries and allowances—					
Masters ..	17623	150			17,700
Clerks and servants ..	194	-			230
Capitation allowances ..	809	-			800
Contribution to Provident Fund ..					
Travelling allowance ..	177	-			300
Stipends of teachers sent for training ..					
Carried over ..	18626	150			19,030

Forwarded to the Executive Authority of Saidapet Municipal Council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts for Chennai, Saidapet, with your reply in triplicate duly approved by the Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of Saidapet Municipal Council for the year ended 31st March 1944 is herewith forwarded to the Secretary to Government, Education and Public Health Department, with reference to Rule 52(d) of Schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.P.No.

Dated: 9.9.44

/TRUE COPY/

E. Hankiker
SUPERINTENDENT

Office of the Examiner of Local Fund Accounts, Kilbuck P.O., Madras.

Don
7.9.44

Heads.	Actuals, 1943-44			Total.			Revised Estimate for 19		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	18626	150					19,030	0	0
EXPENDITURE—ORDINARY--cont.	+ 177	00							
2. Contingencies and equipment--									
Contingencies--									
House-rent	373	130					350	0	0
Other items	2319	115					1,800	0	0
Equipment--									
Furniture and apparatus	343	60					200	0	0
Library books and maps									
Other items									
3. Prizes and scholarships									
4. Repairs to buildings									
5. Interest on and repayment of debt ..	1147	40					500	0	0
6. Investments made									
Total ..	22811	15		22,988	15		21,880	0	0
	+ 177								
EXPENDITURE—CAPITAL.									
1. Land and buildings									
2. Equipment--									
(1) Furniture and apparatus									
(2) Library books and maps									
(3) Other items									
3. Investments made									
Total ..									
Grand Total, Expenditure (Ordinary and Capital)	22811	15		22,988	15		21,880	0	0
	+ 177								
Total, Closing balance ..	1175	1510		1,175	1510		2,927	0	0
Grand Total, including closing balance ..	23987	13		24,164	13		24,807	0	0
	+ 177	00							

Saidapet
24th July 1944.

M. Manasa
District Inspector of Local Fund Accounts.

Replies to the Audit Report on the Elementary Education Funds for the year 1943-44.

Paras 1 and 2. Do not call for any reply.

Para 3. Replies to the objection statement is furnished separately.

Para 4. Sanction of Director of Public Instruction has been obtained in his Rc.No.4315/B/43 dated 1-11-44.

Para 5. The respective authorities are addressed for necessary sanction.

Para 6(a). The balance of compensation due for 1942-43 and 1943-44 amounting to Rs.3-6-0 has been adjusted to the credit of the Municipal Funds in the Treasury along with the compensation for the current year in Chalan No.917 dated 19-8-44.

(b). The amounts Rs.202-13-3 and Rs.137-10-9 have been refunded in Chalan No.361 dated 5-10-44 in the Sub-Treasury, Saidapet.

Para 7. The service registers will be verified and shown during next audit.

A register of service registers is maintained and it will be shown during next audit.

Para 8. The Director of Public Instruction, Madras has accorded his sanction for the investigation and payment of the arrear claims to the teacher in his L.Dis.2996-B-43 dated 25-9-43 which will be shown during next audit.

Para 9. Please vide reply to para 1 of the annual objection statement.

Paras 10 & 11. Do not call for any reply.

Para 12. The objections will be settled separately.

S. Siva Ollu
Commissioner,
Saidapet Municipality.

H.K.4-1-45.

Resolution:- Approved.

Sd. R.V.Ramaswami Chettiar,
Chairman.

(True Extract)

Commissioner.

M.K.4-1.

Extract from the Proceedings of the Municipal Council
Saidapet, passed at a meeting held on
the 29th day of December, 1944 .

No. 17.

READ:-

Audit Report on Elementary Education Funds for
1943-44 and replies thereon for the approval of the
Council.

RESOLUTION:-

Approved.

Sd. R.V.Ramaswami Chettiar,
Chairman.

(True Extract)

S. Siva Chelvanathan
Commissioner.

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17-8585 19.1.45 Examiner's Office.
Sub: Audit Report - Elementary Education Funds -
Saidapet Municipality - 1943-44.
02856
Forwarded to the Secretary to Government, Education
and Public Health Department, Madras, with copies of the
Commissioner's replies and the resolution of the Municipal
Council.
2. Para 9 of the Report: The Annual Objection Statement
for 1943-44 has not yet been returned with replies.
20 JAN 1945
Assistant Examiner.
To The Secretary to Government, Education and Public Health
Department, Madras.

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31/1 G. 21/1 Edn. H. H. Bept.
Audit Report - 1943-44 - Edn. H. H. Bept.
Ml. cl. Saidapet - Records -

GR/MS No. 161 Edn. dates. 31.1.45.

Recorded.

2. para 9 of the Audit Report - Tools & Plant
Register - Missing articles. The

Commissioning Saidapet Mty. is requested to submit
to the Audit Dept. at an early date the annual
annual objection statement for 1943-44
with replies thereto without further delay.

4/1/45
24.1.45

30.1.45

In Docket

Dep. Mty.
1/2/45

To the Commr.
Saidapet Mty. thro
the C.T.C.
The D.P.D. (in a
copy of report)
to the Etr. L.R. B.