

Education and Public Health

(1945) Department.

Mis.

SERIES.

G.O. No. 1847 Education.

Dated 9th November, 1945.

[Despatch Abstract.]

Audit Report - 1944-45 - Elementary Education Fund - Municipal
Council, Devacottai - 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 MUNICIPAL COUNCIL, DEVAKOTTA, RANMAD DISTRICT, FOR THE YEAR 1944-45.

14 JUL 1945

4773

L.F. 2410
13.7.45

Name of auditor: Sri A.V. Sabesa Ayyar, District Inspector of Local Fund Accounts.

Time taken for audit: From the 9th to the 20th June 1945.

The Office of Executive Authority was held by Sri A.C. Kandappa Pillai, Commissioner from the 1st April 1944 to the 22nd June 1944, by Sri V. Subba Rao, Commissioner from the 23rd June 1944 to the 10th December 1944 and by Sri P. Sundararajulu Naidu, the Commissioner, from the 11th December 1944 to the 31st March 1945.

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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 was in agreement of the closing balance of the previous year. The account for the year closed with a nil balance.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the Annual Objection Statement for the year which should be read as part of the report.

PENDING OBJECTIONS OF THE PREVIOUS YEARS.

4. Para 4 of the audit report for 1942-43 and para 4 of the audit report for 1943-44 regarding leave salary of teachers transferred from the service of the District Board.

The question of acceptance by the District Board, Ranmad of the liability to pay the leave salaries of the teachers mentioned below, for the periods of leave at credit at the time of their transfer to the service of the Municipal Council is still pending settlement. Report regarding the acceptance by the District Board of the liability promised in the D.O. letter dated the 16th May 1945 of the President, District Board is awaited. The amount of leave salaries recoverable from the funds of the District Board to date may also be worked out and got adjusted early.

Name of teachers.

1. Sri J. Narayanan.
2. " B.V. Srinivasa Ayyangar.
3. " B. Subramania Ayyar.
4. " C. Somasundara Ayyar.
5. " S. Gurusamba Ayyar.
6. " D.R. Packiammal.
7. " K. Saraswathi Ammal.
8. " Gnanammal Paulraj.
9. " N. Subramanian.
10. " Janab M. Mohammed Sahul Nameed.

5. APPOINTMENT OF AN ADDITIONAL TEACHER - SANCTION OF COMPETENT AUTHORITIES NOT OBTAINED.

A new school was opened in Ward II with provision for a single teacher after obtaining the recognition of the District Educational Officer. His approval and the sanction of the Municipal Council were however not obtained in respect of the additional teacher appointed with effect from the 1st November 1944. The payments made for the additional teacher aggregating Rs.154-12-0 as detailed in the margin

Voucher No. and date.	Amount.	Rs.	A.	P.	
867/12-44.	37	12	0		may therefore be got regularized by obtaining the sanction of the Municipal Council and the approval of the District Educational Officer.
945/1-45.	39	0	0		
1031/2-45.	39	0	0		
1103/3-45.	39	0	0		
Total.	154	12	0		

6. Irregularities in the grant of increments to certain teachers.

The following teachers were granted increments from the dates noted against each without verifying the admissibility of the same with reference to the relevant rules in the Fundamental Rules:-

(i) Brimathi M. Alangaram was appointed as an officiating teacher on Rs.23/- per mensem with effect from the 8th October 1942. Her service was interrupted by maternity leave for a period of 18 days from the 1st June 1943. Nevertheless she was granted the first increment of Rs.2/- with effect from 8th October 1944 instead of from 26th October 1944 - vide Vr.740 of 11-44. The sum of Rs.1-3-0 paid to her in excess may be recovered and the fact intimated.

(ii) The increment due to Sri N. Somanatha Ayyar, Assistant Teacher Higher Elementary School for boys, would accrue in the usual course on the 1st September 1944. He was however on leave on loss of pay from the 15th February 1943 to the 22nd March 1943 and the date of next increment would therefore stand postponed to the 9th October 44. Nevertheless, the increment was allowed to him with effect from the 7th October 1944. The sum of annas three paid to him in excess for the 2 days at Rs.3/- per mensem may be recovered and the fact intimated.

7. APPOINTMENT MADE WITHOUT OBTAINING CERTIFICATE OF PHYSICAL FITNESS.

Sri T.J. Venkataraman was appointed in the leave vacancy of

Sri Doraisami Thevar for the period from the 1st to the 15th February 1945 - vide Commissioner's proceedings Roc.D.1.No.367 of 45 dated 26th January 1945. There was however nothing on record to show that the teacher was appointed temporarily under rule 7-A of the rules issued with G.O.No.2342 L.S.G. dated 2nd June 1936, as amended. A certificate of physical fitness, age and vaccination should therefore have been obtained on his first appointment and a service register also opened immediately. As these formalities were not duly observed, the payment of Rs.17-11-0 made to him on voucher No.1101 of 3-45 is irregular and may be got regularized.

8. ~~XXXXXXXX~~ WEAVING SECTION - IRREGULARITIES CONNECTED WITH STOCK ACCOUNTS.

A weaving section was attached to the Higher Elementary schools for boys in the 6th ward and a sum of Rs.34-6-0 was realized on the 12th December 1944 by the sale of cloths woven by the section. The stock accounts maintained in the section were however not verified by the Executive Authority at any time in the year. The stock account of ~~xxxx~~ yarn alone was found to have been verified by the Headmaster of the institution. As the weaving section is stated to have been since closed after the end of the year under report, the balance of yarn on hand may be disposed of by sale.

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

**Annual Account of Receipts and Charges of the Elementary Education Fund
of the Devakotta Municipality for the year 1944-1945.**

Heads.	Actuals, 194 -4 .		Total.		Final Budget Appropriation.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Opening Balance ..	485	2	-	-	-	-
<i>Receipts—Ordinary.</i>						
(1) Education tax						
(2) Fees and penalties under the Elementary Education Act						
(3) Income from investments, etc.						
(4) School fees						
(5) Endowments						
(6) Contributions						
(7) Other receipts	141	7	6			
(8) Government grant— (i) Under section 37 of the Elementary Education Act.	2922	-	-		2920	-
(ii) Under proviso to section 37 of the Elementary Education Act.						
(9) Contribution from the General Account— (a) For payment of temporary allowance of Rs. 4.						
(b) For other purposes	13910	4	9		8920	-
(10) Investments realized						
(11) Advances recovered						
Deduct—Refunds						
Deduct—Amount transferred to Capital.					900	-
Total ..	16,973	12	3		10940	-
<i>Receipts—Capital.</i>						
1. Government grants						
2. Endowments and contributions						
3. Loans						
4. Contribution from General Account—Ordinary						
5. Investments realized						
Add—Amount transferred from Ordinary ..					900	-
Total ..					900	-
Total, Ordinary and Capital ..	16973	12	3		11840	-
Grand total, including opening balance ..	17458	14	3		11840	-

-4-

10. RECEIPTS AND CHARGES. The gross receipts and charges for the year were Rs.16,973-12-3 and Rs.17,458-14-3 respectively.

11. OBJECTIONS PENDING CLEARANCE. Nine items of objections involving a sum of Rs.173-13-0 were pending clearance at the close of audit for details vide annual objection statement.

Year..	No. of items.	Amount.		
		Rs.	A.	P.
1942-43.	1	...	...	...
1943-44.	1	...	...	...
1944-45.	7	173	13	0
	9	173	13	0

P.V. Ananthanarayana Ayyar,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

Forwarded to the Executive Authority Devakottai 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 Ramned 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 Devakottai Municipal Council (for the year ended 31st March 1945) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Fort St. George, Madras with reference to rule 58(d) of Schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.No. Dated:

/TRUE COPY/

[Signature]
SUPERINTENDENT,
Office of the Examiner of Local Fund
Accounts, Kilpauk P.O., M A D R A S.

S.S./12-7.

[Signature]
12/7/45

Heads.				Actuals, 194 -4 .			Total.			Final Budget Appropriation.		
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
<i>Expenditure—Ordinary.</i>												
1. Staff—												
Salaries and allowances				10648	3	—	—	—	—	13710	—	—
Masters												
Clerks and servants												
Education Tax—Collection Charges ..										{ 500	—	—
Contribution to Provident Fund ..				534	—	—						
Travelling allowances												
Stipend of teachers sent for training ..												
2. Contingencies and equipment—												
Contingencies												
House-rent				1149	76					1150	—	—
Other items				521	—	9	{			850	—	{
Equipment—				544	10	—				220	—	
Furniture and apparatus				158	7	—				160	—	
Library books and maps				115	5	—				50	—	
Other items										70	—	
3. Prizes and scholarships				10	—	—				10	—	
4. Repairs to buildings				227	6	—				200	—	
5. Contribution to panchayats										30	—	
6. Interest on and repayment of debt ..												
7. Investments made												
8. Advances recoverable												
Total ..							17458	14	3	17490	—	—
<i>Expenditure—Capital.</i>												
1. Lands and buildings												
2. Equipment—												
(1) Furniture and apparatus												
(2) Library books and maps												
(3) Investments made												
(4) Other items												
Total ..							17458	14	3	17490	—	—
Total, Expenditure (Ordinary and Capital) ..							17458	14	3	17490	—	—
Total, closing balance ..												
Grand total, including closing balance ..							17458	14	3			

Extract from the proceedings of the Municipal Council Resolution
No. 264 dated 29-9-45.

Sub:- Audit report on the Elementary Education Account of 1944-45 and replies thereon.

Resolution:-

Read and passed.

/True copy/

R. Subbarayan ambalam.
Chairman.

Accepted
Commissioner
29.10.45

(Camp) Kani Kudi
29.6.1945.

J. V. Sahasran
29.6.45
Local Fund Accounts.

REPLIES TO THE AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND
ACCOUNTS OF THE MUNICIPAL COUNCIL, DEYAKOTTAI, RAMNAD DISTRICT,
FOR THE YEAR 1944-45.

Para 1 to 3 Noted.

Para 4. The President District Board, Ramnad at Madura has since been reminded in the matter to expedite early action.

Para 5. The sanction of the Council has been obtained in C.R. 211 dated 30-8-45 and the District Educational Officer, Ramnad has been addressed for approval.

Para 6. 1) The sum of Rs. 1-3-0 objected to in audit has been recovered and credited to municipal funds in Miscellaneous receipt No. 199 dated 1-9-45.
2) The sum of annas three objected to in audit has been recovered and credited to municipal funds in Miscellaneous receipt No. 181 dated 18-8-45.

Para 7. The appointment order has since been revised under Rule 7-A of the Rules issued in G.O. No. 2342, L.S.G., dated 2-6-36 as amended.

Para 8. The balance of yarn on hand will be disposed of by sale.

Accepted
Commissioner.
Deyakottai Municipality.

28/8/45
D. S. K. S. 65

10 L.F. 5723
5-11-45

Examiner's Office.
Subject:- Audit Report- Elementary Education Funds-
1944-45- Devacottai Municipality- Replies.

Forwarded to the Secretary to Government, Education
and P.H. Department, with copies of the Commissioner's
replies and the resolution of the Municipal Council.

K. Manthir
Assistant Examiner of L.F.
Accounts.

9/11/52
9/11

7/11 E.P.H (A)
Audit Report - 1944-45- E.E. fund -
M.C., Devacottai - Recorded.

C. No. 50364A/45 From the Exr of L.F.A., L.F. 5723, 5.11.45.
Plief G.O. (Ms) 1847 Edw., 9.11.45
Recorded.

To the Commissioner,
Devacottai Repy
(thru the C.M.C.)
" " D.P.I.
(with copy of
audit report)
" " Exr of L.F.A.

7.11.45
7.11.45
Depd
with Encls
K.T.
12-11-45

one
8/11/45

No. 35224

Form A-2.

This copy to be preserved at F.A.P.

CASUALTY BOOK.

F.A. Post No.
Town and District
Date and time of arrival
Name
Father's or Husband's name
Community
Occupation
Address
By whom brought
Nature and cause of injury
(Note if gassed)
Treatment
A.T. Serum
Morphia, dose and time
Disposal

Age

Sex

Caste

If C.D.V. on duty
off duty

Medical Officer-in-charge.

When an injured person is sent home after treatment this form should be completed before he leaves the F.A. Post and he should be given a casualty label on which should be entered the casualty book number.

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