

M. H.
E + P. H (1945) Department.

M. L. SERIES.

G.O. No.

222 E. H.

Dated

13.2.45

10

[Despatch Abstract.]

Audit Report — 1943-44-

E. E. Fund — M. L. cl.

Madura - 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.

1.C. 4350
19/9/44

Audit Report on the Elementary Education Fund accounts of the Madra Municipality, Madra District for the year 1943-44.

Name of auditor Mr. M. Mariasainathan

Dt. Inspector of L.F. Accounts, Madra.

Time taken for audit. 1-8-44 to 7-9-44.

The office of Executive Authority was held by C.O. Coorey Esq. I.C.S. from the 18-4-43 to the 31-3-44.

2. The receipts and payments during the year are shown in the annual account appended. The opening balance in the account is in agreement with the closing balance of the previous year. The closing balance agrees with the details in the consolidated closing balance of the various funds as per abstract attached to the account for March 44 and is in agreement with the balance in the Bank and Treasury Pass Books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The more important irregularities are noted below. Irregularities of a minor nature are detailed in the annual objection statement which should be treated as part of the report.

4. Pending objections of previous audit reports paragraph 10 of the A.R. 42-43.

(1) The acknowledgements in the two cases referred to in item 36 of the A.O.S. for 1942-43 still remained to be obtained and produced. They may be produced without further delays.

Paragraph 13 of the A.R. 42-43.

(2) Wastage in spinning materials. Definite action in the matter of recovery due for 1942-43 was not taken.

till close of audit. Speedy action would need to be taken to effect the recovery.

5. Expenditure in excess of budget appropriation.

Expenditure in excess of the provision in the budget sanctioned in G.O. ^{Edu} 970 dated 16-7-43 was incurred during the year under the following heads of account.

Head of account.	Budget appropriation.	Actual expenditure.
Staff- salaries and allowances Masters (including pre-vocational ~~instructors~~ instructors)	Rs. 209854	Rs. 221718 5 1 Rs. 3237 6 10
Clerks and servants.	Rs. 1994	Rs. 2282 3 0
Main head 1 staff	Rs. 227993	Rs. 242789 10 11
Contingencies and Equipment House rent.	Rs. 15320	Rs. 15685 11 3
Repairs to Buildings	Rs. 3000	Rs. 3654 10 0
Total Exre-Ordinary & Capital	Rs. 257287	Rs. 271503 3 0

The excess expenditure should be regularised with the sanction of the Council for the reappropriation ~~of the~~ within a main head-- ^{Contingencies} contingencies and Equipment, of the D.P.I. for reappropriation from one main head to ~~xxx~~ another and with the sanction of Govt. for the expenditure in excess of the total provision in the approved budget.

6. Equivalent grant under sec 37 of the Elementary education Act, not drawn.

The ducation tax collected during the year 1943.44 amounted to Rs. 96747-6-0 and the equivalent grant due on this amount was ^{Rs 96409. in 2- Rs 44000 was} not drawn in 1944-45 till the end of August 44.

7- Sanction of the D.P.I. wanting.

About thirteen reading rooms maintained by ~~xxxxxx~~ ^{and one of the teachers of each of the schools is} of Council are located in the elementary schools in additional charge of the reading rooms. He is paid an additional remuneration of Rs. 3/- p.m. But the sanction of the D.P.I. for the payment ^{of} such additional ~~xxxxxx~~ remuneration was not obtained.

8. Excess payments due to irregular grant of increment and leave

Seven cases of excess payments involving an amount of Rs. 11-10-0 due to irregular grant of increments and leave were noticed during the year. These have been detailed in the objection statements for April 43 to March 44, particulars of which are given below.

Serial No.	Item No.	Month of objn. att.	Amount.
1.	6.	April 43 to June 43.	1--4--0
2.	5.	July 43 to Sept. 43.	1-11-0
3.	9.	October 43 to Dec. 43.	2--0--0 0--8--0
4.	1.	Jan. 44 to March 44.	1--2--0
5.	6.	" "	0-14--0
6.	8.	" "	3--2--0
7.	13.	" "	xxxxxx 1--1--0 ----- 11-10--0
Total			----- 11-10--0 -----

Of these items 1 and 2 have been recovered and the remaining items are pending recovery. Early steps would need to be taken for the recovery.

9. Irregular grant of quarantine leave.

Mrs. Edwards, one of the mistresses of the Municipal elementary schools was granted maternity leave from the 3-1-44 and quarantine leave from the 4-3-44 to the 21-3-44 for measles. Measles is not one of the diseases ^{leave} declared to be infectious and the grant of quarantine leave

is therefore not regular. A reference is invited to ~~XXXX~~ G.O. 86 Finance dated 18-2-44. Again when the municipal servant himself catches the infection regular leave should be granted for the period of absence. The quarantine leave may be converted in to regular leave to which the teacher was eligible and excess payment if any, recovered.

10. Stamped acknowledgements wanting.

Payees stamped acknowledgements or money order acknowledgements as the case may be in respect of payments were not obtained in seven cases as detailed in the objection statements for the year. Particulars of the ~~objection~~ objection statement with item numbers and amounts are given below:-

Serial No.	Item No.	Month of objn. stt.	Amount.
1.	9,10	April 43 to June 43.	Rs. 80-0-0
2.	13	October 43 to Dec. 43.	Rs. 81-0-0
3.	3	January 44 to March 44	Rs. 28-8-0
4.	7		Rs. 25-3-0
5.	14		Rs. 15-8-0
6.	26		Rs. 33-0-0
7.	27		Rs. 35-0-0
Total			Rs. 318-3-0

11. Tools and Plant register.

The consolidated register of tools and Plant of all the elementary boys' schools maintained by the Supervisor of Boys' schools was not produced for audit.

12. Annual verification of service registers.

In several cases the annual verification *Certificates* were not recorded in the service registers. Instances are furnished in item 30 of the objection statement for January 44 to March 44. The omission would need to be rectified.

13. Wastage in spinning materials. The report of the spinning supervisor showing the amounts recoverable from the Headmasters or Headmistresses on account of the wastage of cotton supplied to them during 43-44 for spinning in excess of the prescribed limit was not produced for audit.

14. Result of audit.

The gernal result of audit may be considered satisfactory.

15. Receipts and Charges.

The gross receipts and Charges of the fund for the year were Rs. 275549. 5. 5 and Rs. 271503. 3. 0 respectively.

16. Sixtyone items of objections involving Rs. 635-3-0 were pending clearance at the close of audit as detailed below.

Year.	No of items.	Amount.
1942-43	7	Nil.
1943-44	54	635-3-0
	61	635-3-0

P.V. Ananthanarayana Ayyar,
Assistant Examiner of Local Fund
Accounts,
Southern circle, Trichy.

Forwarded to the Executive Authority of Madura 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 Madura 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 Madura Municipality Council for the year ended 31st March 1944 is herewith forwarded to secretary to Government Educational Public Health Department 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. 4350 dated. 19.3.44

/True Co y/

L. Shankar
Superintendent

Office of the Examiner of Local Fund
Accounts, Kilpauk P.O. M.A.M.A.S.

18.9.44

Revised

Annual Account of the Receipts and Charges of the Elementary Education

Fund of the *Madura Municipality* for the year 1943 1944

Head.	Actuals 194-4 T o u s 1	Final Budget Appropriation.
Opening Balance.		
Receipts - Ordinary.	6520 11 3.	1096 ..
1. Education tax	95288 11	90335 ..
2. Fees and penalties under the Elementary Education Act.		
3. Income from investment etc.		
4. School fees.		
5. Endowments.		
6. Contributions.		
7. Other receipts.	640 8 3.	1600 ..
8. Government grant:-		
(i) Under section 37 of the Elementary Education Act.	67469 8.	64275 ...
(ii) Under proviso to section 37 of the Elementary Education Act.	12826 ..	12826 ..
Deduct Refunds.		
9. Contribution from the General Account:-		
(a) For payment of temporary allowance of Rs.4.		98283 ..
(b) For other purposes.	98123 ..	
10. Investments realized.		
11. ~~Advances recovered.~~ <i>Spinning</i>	101 2 5.	35 ..
Deduct - Refunds.	358 3 3.	
Deduct - Amount transferred to Capital.		
	274090 10 5	257284 ..

Grand total including opening balance.

(P.T.O)

Final Budget
Actuals 194-45 to 1 Appropriation.

Receipts

- Receipts - Capital.
1. Government Grants
 2. Endowments and contributions
 3. Sale proceeds of school buildings and books.
 4. Contribution from General Account - Ordinary.
 5. Investments realized.

Add - Amount transferred from Ordinary.

Total, ordinary and capital

Grand total, including opening balance.

Rs. P. Rs. P. Rs. P. Rs. P. Rs. P. Rs. P.

27490 10 5 257284 ..

28061 5 8 258380 ..

28061 5 8

Copy of M.C.R.894/28-11-44.

SUBJECT: Replies to the Audit Report on the Elementary Education Fund Accounts of this Municipality for the year 1943-44.

RESOLUTION: Recorded.

Sd./ P.Rangaswami Naidu,
CHAIRMAN.

(True copy)
5-12-44 R. Kuttalunjan

Replies to paras in Audit Report on Elementary Education Funds
Accounts for xx 43-44.

Paras 2 and 3: Noted.

Para 4: 1. Acknowledgement is ready and will be produced.
2. Recovery had to be made verifying wastage from 39-40. This has to be made by verifying several stock works, framing charges on the teachers and then ordering recovery. Recovery will be effected and shown to audit shortly.

Para 5: Necessary action is being taken.

Para 6: The contribution due for 44-45 has been claimed and sanctioned by Government in their order No.MS.1575, Edn. P.H., dated 25-10-44.

Para 7: The Director of Public Instruction has been addressed. He has informed that the matter is pending correspondence with the District Educational Officer. Sanction will be shown as soon as it is received.

Para 8: Replies have been given to the original objection that there was no mistake in the calculation of leave and that therefore no recovery need be made. Further remarks are awaited.

Para 9: Quarantine leave will be converted into regular leave to which she is eligible and the Service Register will be produced.

Para 10: Acknowledgements are ready for production in audit.

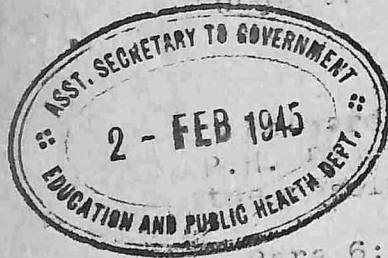
Para 11: Registers are ready for audit.

Para 12: Service books with annual verification will be shown for audit.

Para 13: Will be produced.

Para 14 and 15: Noted.

(Sd.) K.K.Dass,
COMMISSIONER.



Examiner's Office.

Subject:- Audit Report - Elementary Education Funds for 1943-44 -
Madura Municipal Council - Replies.

Forwarded to the Secretary to Government, Education and
Public Health with copies of Commissioner's replies and
the resolution of the Council approving the same.

Para 6:- The correct amount of equivalent contribution due
from Government is Rs. 69,506-0-4 only against Rs. 70,471-15-0
shown by the Commissioner. The Commissioner has been request-
ed to refund the excess grant drawn viz., Rs. 965-8-0.

The total education tax collected during the year was
Rs. 35,888-11-0 only and not Rs. 36,747-0-0 as noted in the
original account forwarded to Government. A revised
account is herewith attached.

[Signature]
Assistant Examiner of L.A. Accounts.

669046
1.2.45

2/13/45

Audit Report - 1943-44. Ely. Edu. Fund -
M.C. Madura - Recorded -

Ord. No. 222 Epr. dtd. 13.2.45.

Records.

To the Commr. Madura M.C. his
the C.S. C. I with the exhibit
3 remarks
To the S.D. (with a copy of report)
Rev. L.P.A.

An extract of the remarks of the ^{audited} ~~Examiner~~
is communicated to the Commissioner,
Madura Municipality for immediate action and
reply.

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34.

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Depd
2/4.

To the Commr. Madura M.C.
Thru the C.S. C.

Memo. m. 12870 A-1 d 2/4/45

Audit Report - 1943-44. Ely. Edu. Fund - 6

M.C. Council Madura - ~~Recorded~~
Repa. G.O. 222 Epr. 13.2.1945.

The Commissioner, Madura M.C.

is requested to expedite the report called for in para 2,

of the G.O. ^{mentioned} ~~referred to~~ above.

27/3/45. k.
27.3.45

28.3.45

No.B6-7766/45.

Municipal Office, Madura,
Dated 9-4-1945.

From

K.K.Dass Esq., I.C.S.,
Commissioner, Madura Municipality,
M A D U R A.



To
Secretary to Government,
Education & Public Health Department,
M A D R A S.

14481

Through

The Chairman, Municipal Council, Madura.

Sir,

Sub.: Audit Report - 1943-44 - Elementary Education Fund -
Subsidy - Excess drawn - Refund of.

Ref.: Memorandum No.12870-11 dated 2-4-45.

The sum of Rs.965-9-0 drawn in excess as education subsidy
was remitted into the Huzur Treasury, Madura on 28-2-45 and on
21-3-45 (Rs.965-8-0 on 28-2-45 and 0-1-0 on 21-3-45) and the fact
was reported to Government in this office reference No.B6-5950/45
dated 22-3-45.

A copy of my above reference is however enclosed for reference.

R.K.9.4.A.

Forwarded
K.K.Dass Esq.
9/4/45

Under
a/c
Commissioner.

(P.T.O.)

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(K)

A/⑤

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~~24~~
14/11

ЭДР. Н. Дефи.

$$\frac{m/s}{144/45} \cdot \frac{hr}{144/45}$$

2/1/12 18.4.

To the Ex. L.D.
 Den Pl ✓ L.D.
 K.M.
 20-4-25
 Time
 City
 'A'