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No

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(194 5) Department.

MS. SERIES.

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G.O. No.

59

59 Edn.

Dated

15-1-45
~~15.1.44~~

[Despatch Abstract.]

Audit report -- 1943-1944 -- E.E.Fund -- Ml.Cl.Kumbakonam -- 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 Kumbakonam Municipal Council, Tanjore District, for the year 1943-44.

Name of auditor: Sri.P. Katti Krishnan Nair,
District Inspector of Local Fund Accounts.

Time taken for audit: From the 15th July 1944 to the 6th August 1944.

The office of Commissioner was held by Sri. S.R. Sellaraj from 14-4-1943 to 6-3-1944, Dr. A.K. Subbaraman, Health Officer in charge from 7-3-44 to 26-3-44 and by Sri. R. Purushothama Sastri from 27-3-44 to 31-3-44.

2. The opening balance is in agreement with the closing balance of the previous year. The closing balance in the cash book agrees with the consolidated closing balance of the various funds as per abstract attached to the Account for March 1944 and is in agreement with the balance in the treasury pass book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

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

4. Expenditure in excess of budget provision.

(i) Against a sum of Rs.90810 provided for expenditure under ordinary in the Budget Estimate for 1943-44, sanctioned in G.O.415 Education dated 17-3-43 expenditure actually incurred during the year was Rs.92907-14-5.

The sanction of Government for incurring expenditure in excess of the total provision in the sanctioned budget under ^{ordinary} order was not obtained in spite of the orders in para 2 (IV) of G.O. No. Ms.480 E & P.H. dated 28-3-44.

(ii) The approval of the Director of Public Instruction was not also obtained to the reappropriation from one main head to another.

	Expenditure	Budget provision
1. Staff ..	Rs.81,409- 2- 0	Rs.72,700- 0- 0
2. Repairs to Buildings	4,511- 1- 3	1,770- 0- 0
Total ordinary	Rs.92,907-14- 5	Rs.90,810- 0- 0

5. Excess payment of leave salary

(1) Voucher 1460/12-43 Pay bill of Selayappa Street School for November 43.

Sri. T.A. Nagaraja Aiyer, teacher, was granted leave on average pay with medical pay certificate for one month and 17 days from 8-11-43 to 24-12-43

and leave on half average pay for thirteen days from 25-12-43 to 6-1-44.

He rejoined the duty on 7-1-44 and retired on 15-3-44. As a period of three

three months did not interfere between the date of his return to duty from leave on average pay with Medical certificate and the date of retirement, he is entitled for leave on average pay only up to the limit in column 6 of the leave account viz. 12 days. The excess leave salary paid for one month and five days viz. Rs.22-12-0 should be recovered.

(iii) K. Swaminathan Aiyer, Headmaster Kumbeswaran South Street School. The teacher was granted leave on average pay on Medical Certificate for 4 months and 12 days from 6-9-43 to 17-1-44. He joined duty on 18-1-44 and proceeded on leave on average pay from 1-2-44 to 27-2-44 and on half average pay from 28-2-44 to 14-6-44 and retired on 15-6-44 on attaining the age of 55 under note 3 to Fundamental Rule 81 (a) (ii), inserted by G.O.No.104 Finance dated 3-4-41, read with G.O. 2390 L.A. 12-8-42 the excess over half pay for the period of four months and 12 days is inadmissible and would need recovery. The sum of Rs.103-6-0 needs to be recovered.

(iii) S. Sivakami Ammal, Assistant, Thuvanan Kurichi Street School. The teacher was granted leave on average pay on medical certificate for three months from 18-1-44. She rejoined duty on 18-4-44 and retired on 21-4-44 on attaining the age of 55. As she had leave to the extent of 3 days only at her credit in column 6 of the leave account, she should have been granted leave on average pay only for this period. The excess over half pay for the period of two months and 27 days, viz. Rs.50-12-0 would need to be recovered.

6. Arrear claims- Sanction of Director of Public Instruction wanting.

Voucher 460/ 6-43. M. Sengolaswami, teacher, incremental pay for the period from 28-11-41 to 30-4-43 (increment sanctioned on 18-5-43) Rs.16-8-0.

The sanction of the Director of Public Instruction for the investigation and payment of the arrear claim was not pointed out.

7. Plans and Estimates- Director of Public Instruction's sanction wanting.

In Municipal Council Resolution No.35 dated 22-4-43 the council accepted the gift of a building by Sri.R.P. Krishanayar and resolved to carry out certain improvements to the same to accommodate the Silk Weaver Street School therein.

In pursuance of ^{this} resolutions expenditure to the extent of Rs.983-15-3

was incurred as indicated below, on the purchase of materials. An estimate for the repairs to the ^{school} building for Rs.1800 was sanctioned in Municipal

Council Resolution No.686 dated 11-5-44, long after the work was put on hand.

The commencement of the work before a regular estimate was prepared and get

sanctioned by the competent authority was irregular. The authority under which

which the work was ordered to be done departmentally and tenders dispensed with was not printed out. Tenders were not invited for the supply of materials like timber.

The sanction of the Director of Public Instruction for the estimate was not also obtained.

		Rs.	as.	ps.
Voucher.2281/3-44	Nominal muster roll for labour	110	7	0
.. 2284 2010	Cost of Bamboos	118	12	0
.. 2284	Nominal muster roll for labour	60	0	0
.. 2276	Cost of timber	156	3	0
.. 2275	Cost of nails	0	10	0
.. 2274	..	9	9	6
.. 2272	..	14	6	3
.. 2273	.. and reds	10	3	3
.. 2271	..	19	9	0
.. 2240	Lime	28	0	0
.. 2239	Bamboos	45	0	0
.. 2268	Timber	71	14	3
.. 2270	Iron articles	18	3	0
.. 2266	Timber	321	2	0
		983	15	3

8. Collection charges - Excess debit.

A sum of Rs.1149 was debited to the fund towards collection charges as per T.E. Vrs.2317 and 2318 for Rs.1103 and 46 respectively. As a sum of Rs.1098 only is chargeable as per correct calculation, the difference of Rs.51 would need to be credited to the Elementary Education Fund.

9. Defects in Registers.

The establishment audit register was not properly maintained. The changes in the sanctioned scale of pay consequent on transfer, grant of leave etc., were not noted and the sanctioned scale corrected from time to time. The variations between the sanctioned scale and the amounts paid were not explained.

The register did not bear any evidence of verification by the Commissioner.

10. The General result of audit may be considered not satisfactory.

11. The gross receipts and charges of the year were Rs.90848-2-1 and

Rs.103566-2-5 respectively.

12. Pending objections.

Twenty three objections involving Rs.1308-14-3 were pending settlement

Annual Account of Receipts and Charges of the Elementary Education Fund
of the *Kumbakonam* for the year 1943-1944..

Municipal Council

(4)

at the close of audit.

from m. Amt.
1942-43 1 1302-14-3
1943-44 22 23 1302-14-3

P.V. Anandhanarayana Aiyer,
Assistant Examiner of Local Fund Accounts.
Southern Circle, Tanjore.
Trichinopoly.

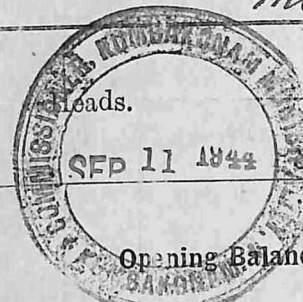
Forwarded to the Executive Authority of Municipal Council in duplicate
with the request that the report may kindly be returned within
2 months to the District Inspector of Local Fund Accounts
Tanjore, with your reply in triplicate duly approved by the
Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education
Fund Accounts of Kumbakonam 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 58(d) of schedule IV of the Madras District
Municipalities Act 1930. The original was forwarded to the
Executive Authority in L.F. No. 4618 Dated. 9.9.44.

/TRUE COPY/

K. Prabhakaran
SUPERINTENDENT,
Office of the Examiner of Local Fund
Accounts, Kilpauk, P.O. Madras.

W.R.
7.9.44



Heads.	Actuals, 1943-44.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Opening Balance ..									
Receipts—Ordinary.	24460	4	1				24460		
Education tax ..	2425	1	123				25600		
Less of Rs. 2000 for 1-4-42 collected ..	31	15							
Fees and penalties under the Elementary Education Act ..	105	12					100		
(3) Income from investments, etc. ..	193	8					500		
(4) School fees ..	126	8	10				1500		
(5) Endowments ..									
(6) Contributions ..	462	9					300		
(7) Other receipts ..									
(8) Government grant—									
(i) Under section 37 of the Elementary Education Act.	25000						25600		
(ii) Under proviso to section 37 of the Elementary Education Act.	14082						14080		
(9) Contribution from the General Account—									
(a) For payment of temporary allowance of Rs. 4.	11320						12670		
(b) For other purposes ..	4845						4840		
(10) Investments realized ..									
(11) Advances recovered ..									
Deduct—Refunds ..	1124	16					1500		
Deduct—Amount transferred to Capital.	336	8					700		
Total ..	80140	89		80110	89		82990		
Receipts—Capital.									
1. Government grants ..							300		
2. Endowments and contributions ..	401	14							
3. Loans ..									
4. Contribution from General Account—Ordinary ..									
5. Investments realized ..	10000						10000		
Add—Amount transferred from Ordinary ..	336	8					700		
Total ..							10737	94	11000
Total, Ordinary and Capital ..							90848	21	93990
Grand total, including opening balance ..	115308	62		115308	62		118450		

Heads.	Actuals, 1943-44.			Total.			Final Appro
	RS.	A.	P.	RS.	A.	P.	RS.
<i>Expenditure—Ordinary.</i>							
1. Staff—							
Salaries and allowances							
Masters	74168	4					0
Clerks and servants	2654	14					74500
Education Tax—Collection Charges	1149						2850
Contribution to Provident Fund	3437						1300
Travelling allowances							3500
Stipend of teachers sent for training							
2. Contingencies and equipment—							
Contingencies							
House-rent	2972	11	2				3250
Other items	2119	4					3300
Equipment—							
Furniture and apparatus							350
Library books and maps	206	6					800
Other items	347	6					500
3. Prizes and scholarships							1340
4. Repairs to buildings	4511	13					
5. Contribution to panchayats							
6. Interest on and repayment of debt	1342						
7. Investments made							
8. Advances recoverable							
Total	92907	145		92907	145		96190
<i>Expenditure—Capital.</i>							
1. Lands and buildings	658	4					1000
2. Equipment—							
(1) Furniture and apparatus							
(2) Library books and maps							
(3) Investments made	10000						
(4) Other items							
Total	10658	4		10658	4		1000
Total, Expenditure (Ordinary and Capital)	103566	25		103566	25		97190
Total, closing balance	11742	39		11742	39		23260
Grand total, including closing balance	115308	62		115308	62		118450

The office of Commissioner was held by Sri S.R. Sellaraj, B.A., from 1943 to 6-3-1944, Dr. A.K. Subbaraman, Health Officer in charge from 7-3-44 to 26-3-44 and by Sri P. Purushothama Sastri, from 27-3-44 to 31-3-1944.

2. The opening balance is in agreement with the closing balance of the previous year. The closing balance in the cash book agrees with the consolidated closing balance of the various funds as per abstract attached to the Account for March 1944 and is in agreement with the balance in the treasury pass book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The more important irregularities noticed during audit are detailed below. Irregularities of a minor nature are detailed in the objection statement ~~xxxxxx~~ which should be treated as part of this audit report.

para 4. Expenditure in excess of budget provision.

4(1) Against a sum of Rs. 90810 provided for expenditure under ordinary in the Budget Estimate for 1943-44, sanctioned in G.O. 415 Education, dated 17-3-43 expenditure actually incurred during the year was Rs. 92907-14-5. The sanction of Government for incurring expenditure in excess of the total provision in the sanctioned budget under ordinary was not obtained in spite of the orders in para 2(IV) of G.O. No. Ms. 430 S.A.P.H., dated 23-3-1944.

The sanction of Government will be obtained and shown at the next inspection.

4(ii)

The approval of the Director of Public Instruction was not also obtained to the reappropriation from one main head to another.

	Expenditure.			Budget provision.		
1. Staff ..	Rs.	81,409	2 0	Rs.	79,700	0 0
2. Repairs to buildings ..	4,511	1 3		1,770	0 0	
Total ordinary ..	Rs. 92,907	14 5		Rs. 90,810	0 0	

As the Director of Public Instruction replied that the sanction of Government should be obtained, the Government have been addressed in the matter on 24-10-1944.

para 5. Excess payment of leave salary.

5(1) Voucher 1460/12-43 pay bill of Solayapa St. School for November 1943.

Sri T.A. Nagaraja Aiyer, teacher, was granted leave on average pay with medical certificate for one month and 17 days from 8-11-1943 to 24-12-1943 and leave on half average pay for thirteen days from 25-12-1943 to 6-1-1944. He rejoined the duty on 7-1-1944 and retired on 15-3-44. As a period three months did not intervene between the date of his return to duty from leave on average pay with medical certificate and the date of retirement, he is entitled for leave on average pay only to the limit in column 6 of the leave account viz. 12 days. The excess leave salary paid for one month and five days viz. Rs. 22-12-0/- should be recovered.

A miscellaneous bill has been issued against the concerned under Section 344 as he did not refund the amount. Further action will be taken by the issue of a warrant, if he still persists in non payment.

Para 5(ii)

K. Swaminatha Iyer, Headmaster, Kumbeswaran South Street School. The teacher was granted leave on average pay on Medical

medical certificate for 4 months and 12 days from 16-9-1943 to 17-1-44. He joined duty on 18-1-44 and proceeded on leave on average pay from 1-2-44 to 27-2-44 and on half average pay from 28-2-44 to 14-6-44 and retired on 15-6-1944 on attaining the age of 55 under note 3 to Fundamental Rule 81(5) (ii), inserted by G.O.No.104 Finance dated 3-4-41, read with G.O.2390 L.A., 12-8-1942 the excess over half pay for the period of four months and 12 days in inadmissible and would need recovery. The sum of Rs. 103-6-0/- needs to be recovered.

The sum of Rs. 103-6-0/- was recovered in Vr.No.853/11-8-44.

para 5 (iii)

S. Sivakami ammal, Assistant, Thuvareankurichi St. School., The teacher was granted leave on average pay on medical certificate for three months from 18-1-44. She rejoined duty on 18-4-44 and retired on 21-4-44 on attaining the age of 55. As she had leave to the extent of 3 days only at her credit in column 6 of the leave account, she should have been granted leave on average pay only for this period. The excess over half pay for the period of two months and 27 days, viz. Rs.50-12-0/- would need to be recovered.

The sum of Rs.50-12-0/- was recovered in Vr.No.857/11-8-44.

para 6: Arrear claims - Sanction of Director of Public Instruction wanting-

Voucher 460/6-43. M. Sengolaswamy, teacher, incremental pay for the period from 28-11-1941 to 30-4-43 (increment sanctioned on 18-5-43) Rs.16-8-0/-.

The sanction of the Director of Public Instruction for the investigation and payment of the arrear claim was not pointed out.

The sanction of the Director of Public Instruction has already been obtained in his proceedings L.Dis.No.2977-B/44 dated 25-8-1944.

para 7: Plans and Estimates - Director of Public Instruction's sanction wanting.

In Municipal Council Resolution No.35 dated 22-4-43 the council accepted the gift of a building by Sri R.P. Krishna Iyer and resolved to carry out certain improvements to the same to accommodate the Silk Weaver Street School therein. In pursuance of this resolution expenditure to the extent of Rs.983-15-3/- was incurred as indicated below, on the purchase of materials. An estimate for repairs to the school building for Rs.1800 was sanctioned in Municipal Council Resolution No.686 dated 11-5-44, long after the work was on hand. The commencement of the work before a regular estimate was prepared and got sanctioned by the competent authority was irregular. The authority under which the work was ordered to be done departmentally and tenders dispensed with was not printed out. Tenders were not invited for the supply of materials like timber.

The sanction of the Director of Public Instruction for estimate was not also obtained.

Voucher No.	2291/3-44	Nominal muster roll for labour	Rs. A.
"	2010	Cost of bamboos	110 7
"	2284	Nominalmusterroll for labour	118 12
"	2276	Cost of timber	60
"	2274	Cost of nails	156
"	2272	Do	9
"	2275	Do	14
"	2273	Do and rods	0 13
"	2271	Do	10 3
"	2240	Lime	12 9
"	2239	Bamboos	28 0
"	2263	Timber	45 0
			71 1

Vr.No. 2270 Iron articles
" 2263 Timber

15 3 0
321 22 0

Total Rs. 983 15 3

The Councils in its resolution No.35 dated 22-4-43 sanctioned the necessary alterations to the buildings. In pursuance of the resolution a regular estimate for Rs.1800/- was prepared and placed before the council on 16-2-44. But the subject was not disposed of by the council till 11-5-44. In the meanwhile the rented buildings in which the school had been housed was declared by the educational authorities for the school purposes, and no other rented buildings was available in the locality for shifting the school temporarily. These facts were reported to the council informally by the Commissioner at one of its meeting held in March 44 and the council expressed that the work might immediately be taken up departmentally and completed in anticipation of sanction of the council. On the strength of the oral assurance of the council the work was executed departmentally and it was since approved by the council in its resolution No.686 dated 11-5-44.

On account of the war condition the timber market was fluctuating day by day and as such no body was willing to submit tender for the supply of timber and further no time could be lost in inviting tenders for the supply of the materials. Before purchasing the materials, the Municipal Engineer himself went and enquired their prices and purchased them from the cheapest supplier to the best advantage of the council and he has also certified in the bills 'that the rates charged do not exceed the local current rates'.

Under the circumstances, stated above, the irregularity noted may be condoned.

As the nature of the work was only repairs to the existing building, the sanction of the Director of Public Instruction was not obtained.

Para 8. Collection charges - Excess debit.

A sum of Rs.1149 was debited to the fund towards collection charges as per T.E.Vrs.2317 and 2318 for Rs.1103 and 46 respectively. As a sum of Rs.1098 only is chargeable as per correct calculation, the difference of Rs.51 would need to be credited to the Elementary Education Fund.

The difference of Rs.51/- has been credited to the Elementary Education Fund through a transfer entry voucher No.1318/2-11-1944.

Para 9: Defects in registers.

The establishment audit register was not properly maintained. Changes in the sanctioned scale of pay consequent on transfer, grant of leave, etc., were not noted and the sanctioned scale of pay deducted from time to time. The variation between the sanctioned scale and the amounts paid were not explained. The register did not bear any evidence of verification by the Commissioner.

The instructions are being carried out and they are noted for future guidance.

(2nd City)

P.O.

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13
Extract from the Proceedings of the Municipal Council, Kumbakonam,
passed at its meeting held on 9-12-1944.

M. C. R. No. 430

Subject:— Audit Report on the ~~General~~ Funds Elementary Edu-
cation Funds of the Council for the year 1943-44 and
the draft replies thereto for approval.

Draft replies approved.

(True extract)

Rhe...
MANAGER.

d
15/11/44

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LF.8088/5.1.45

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Examiner's Office.

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

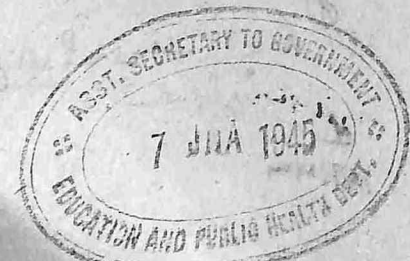
01104

P 44/D

Para 4:- Orders were issued in Memo.No. 51504-A/44-1, dated
4-11-44

Para 7:- The sanction of the Director of Public Instruction
should have been obtained as the cost of repairs exceeded
Rs. 1000/-.

[Signature]
Assistant Examiner of Local Fund
Accounts.



A.S.I.

cm. 1104/45.

65/191
✓

112-3, 4+11+14CF

9

E.P.H. Dept.
Audit Report. 1943-44. Ely. Edn. Fund -

M. cl. Kumbakonam - Recorded -

Ans/Ms. NO. 59 Edn. dates. 15.1.45.

Recorded.
2/ para 72 in audit Report - Plans & estimates. D.P. [unclear]
The Commissioner, Kumbakonam

Municipality is informed that the sanction

10

of the D.P.J. should have been obtained
as the cost of repairs exceeded Rs. 1000/-

11.1.45
12.1.45

13.1.45

AS
16.1.

To the Commr. Kumbakonam
Plly. Thos. the C.M.C.
D.P.J. (with a copy of report)
Exy. L.F.A.