

Edn. P. Lt (1946) Department.

MS SERIES.

G.O. No. 1713 Edn

G.O. 1713 Edn

Dated 5-5-1946.

[Despatch Abstract.]

Audit Report. - 1944-45
Edu. Fund. Municipal
Council, Dhareapuram - 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 DIARPURAM MUNICIPAL COUNCIL, COIMBATORE DISTRICT FOR THE YEAR 1944-45.

Name of auditor: Sri T. Krishna shetty, AUDIT CLERK.

Time taken for audit. From the 20th June 1945 to the 2nd July, 1945.

The office of Executive Authority was held by Sri ~~L.~~ Lakshmana A. yar, Commissioner, during the year.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances. A single cash book was maintained for both the general and the Elementary Education Funds. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance in the cash book viz., Rs. 38,023/15/1 agrees with the sum total of the balances of the several accounts as per the abstract of the accounts for March 1945 and is in agreement with the total of the balances in the sub-treasury and the Madras Provincial Co-operative Bank pass book 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 have been included in the annual objection statement which should be treated as part of this report.

4. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT: (a)

Expenditure was incurred under the following heads of account either in excess of the provision or without allotments in the budget as sanctioned by Government without obtaining the sanction of the Director of Public Instruction as prescribed in G.O.No.139 Edn., dated 29th January, 1942.

HEAD OF ACCOUNT.	BUDGET PROVISION:	ACTUAL EXPENDITURE.
Expenditure - ordinary 1. Staff.	Rs. 20,608	Rs. 24,699 12 0
do. 2. Contingencies and equipment.	1,925	2,520 9 5
do. 4. Repairs to buildings.	nil.	410 1 0

/p.t.o./

reply on page 9 within

not to be

2. (b) The total expenditure under 'ordinary' and the grand total expenditure under 'ordinary' and 'capital' were Rs. 27,630/6/5 and Rs. 29,125/3/5 against the budget provisions of Rs. 22,533/- and Rs. 25,533/- respectively. The sanction of Government required under the Government Order quoted above for the excess expenditure was not also obtained.

5. ILLEGAL LEVY OF EDUCATION TAX ON PROFESSION TAX AND COLLECTION OF EDUCATION TAX ON ARREARS OF PROFESSION TAX:

(a) A sum of Rs.1/8/- was collected during the year as a surcharge on arrears of profession tax relating to the year 1942-43. As the Council is levying the maximum rates of profession tax prescribed in G.O.No.624 L.A., dated 18th February 1942, the levy of education tax in addition as a surcharge on profession tax is illegal. The illegal collection of Rs.1/8/- may, therefore, be taken to deposits for eventual refund to the parties. No equivalent contribution from Government is due on this amount.

(b) A sum of Re.0/4/6 was also collected during the year as education tax on profession tax relating to the year 1941-42. As the compensation for loss of income under education tax on profession tax sanctioned in G.O.No.1266 L.A., dated 7th June 1944 was fixed on the basis that no education tax would be collected on arrears of profession tax after 1-4-1942 the sum of Re.0/4/6 should be refunded out of the compensation of Rs.741/- drawn during the year.

6. APPOINTMENT OF ADDITIONAL TEACHERS IN ELEMENTARY

SCHOOLS-EDUCATIONAL AUTHORITIES NOT CONSULTED: In resolution No.127 dated 30th June 1944, the municipal council sanctioned two additional posts of elementary school teachers, one for the Chitranthampalayam girls school and the other for the west Chayakkara Street boys school. Two teachers were appointed to these posts with effect from 23-6-44 on a monthly pay of Rs.20/- each plus the usual dearness allowance but the Inspector of girls schools and the Deputy Inspector of schools were however, not consulted before the appointments

3. (M) were made, as required by rule 3 of the rules issued with G.O.No.4785 L.A.M., dated 1st December, 1932 as subsequently amended.

7. PAYMENT OF ENHANCED HOUSE RENT: The house rent on the buildings noted below were enhanced during the year on the application of the owners that the rent should be increased as there were other ^{offices} for higher rent and rent at the increased rate was paid to 30th November, 1944. On an objection taken in audit that the house owners are not entitled to higher rent except in cases and to the extent covered by the Madras house rent control order, 1942, the Rent Controller (The Revenue Divisional Officer, Erode) was addressed on 29th May 1945 and 30th May 1945 to fix the fair rent for these buildings. The orders of the Rent Controller are awaited.

NAME OF SCHOOL.	Original rent.	Revised rent and date from which given.	TOTAL EXCESS PAID.
			Rs. as. ps.
1. Islamia Girls school.	15	Rs.20 from 1-1-44.	55 0 0
2. Hindu Girls School. Valayakkara St.	35	60 from 1-4-44.	200 0 0
		Total.	255 0 0

8. PAYEES' ACQUITTANCES NOT TAKEN ON THE GROSS AMOUNT: Inspite of objections taken in previous audits, payees' acquittances were continued to be taken on the net amount disbursed. According to the correction issued to the stamp set with G.O.No.1619 Rev. dated 24th July 1942, payees' acquittances should be taken on the gross amount and should be stamped when the gross amount exceeds Rs.20/-.

9. SERVICE REGISTERS: (a) Service registers were not maintained for the following employees:

1. Kaleel Mulk, teacher, Islamia Boys' school.
2. Abdul wahab. do.
3. Ismail, peon. do.
4. R. Subramanyam, teacher, Mixed school, Kolipijuvadi.
5. D.S. Hanumantha Rao, Valayakkara St., Boys' school.
6. D.S. Ramaswamy. do.
7. A. Nagarathnam, teacher, Chitranthampalayam girls school.
8. J. Maria Selvan, teacher, Valayakkara St., Boys School.

(b) The services of J. Maria Selvan, teacher, Valayakkara St., Boys School were not verified for the calendar year 1944.

and the fact of such verification recorded in the service register.

10. The result of audit may be considered satisfactory.

11. The gross receipts and charges of the year were Rs. 29,723/15/6 and Rs. 2,9125/3/5 respectively.

12. Twenty-nine items of objections involving a sum of Rs. 613/1/8 as detailed below were pending settlement at the close of audit.

YEAR.	NO.	AMOUNT.
		Rs. P. Ps.
1943 - 1944	1	1 0 0
1944 - 1945,	28	612 1 8
	29	613 1 8

T.K. SRINIVASAN,

Assistant Examiner of Local Fund Accounts, WESTERN CIRCLE, SALEM.

Forwarded to Executive Authority, Dharapuram 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, Coimbatore 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 the Dharapuram Municipal Council for the year ended 31st March 1945 is herewith forwarded to the Secretary to Government, Education and Public Health Department, MADRAS with reference to G.O. rule 58 (a) of schedule I of the Madras District Municipalities Act, 1930. The original was forwarded to the Executive Authority, Dharapuram in L.F.No. dated 1945.

/True copy/

Examiner's Office,

Myl. 18.7.45.

Superintendent.

PC to go ²/₄ From the ^(✓) T.M. 5 Exp. H (C-1)
 Asst. Secretary to Govt
 Exp. H. Dept
 To the Dy Exr of L.F.A.

Sub: Audit Report - 1944-45 -
 E.E. fund - Rel. d. Dharapuram.
 Ref: Your L.F. No. 3310, d/1-8-46

Please furnish a copy of the
~~audited statement of annual~~
 account of receipts and charges of
 the E.E. fund of the Dharapuram
 Rel. d. for 1944-45.

Impd
 2/8/46

3/8/46/100
 2/8/46

all
 3/8/46

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND
OF THE *Shamshuram Municipality* FOR THE YEAR 1944-1945

Receipts.	Actuals, 1944	Total	Final Budget appropriation
	Rs. A P	Rs. A P	Rs. A P
OPENING BALANCE.	2178-15-2		768-00
Receipts—Ordinary.			2900-00
(1) Education tax	2754-11-6		
(2) Fees and penalties under the Elementary Education Act.			
(3) Income from investments etc.			
(4) School Fees			
(5) Endowments.			
(6) Contributions.			
(7) Other Receipts.	18-6-6		
(8) Government grant—			
(i) Under section 37 of the Elementary Education Act.	2778-13-0		2770-00
(ii) Under proviso to section 37 of the Elementary Education Act. <i>Compensation for loss of income under edu. tax on prof. temp.</i>	3001-00		3001-00
(9) Contribution from the General Account.	741-00		741-00
(a) For payment of temporary allowance of Rs.4.			
(b) For other purposes. <i>Govt. grant towards D.A.</i>	19100-00		12330-00
(10) Investments realised.	1757-00		
(11) Advances recovered.			
Deduct ---Refunds.	426-15-6		
Deduct---Amount transferred to capital.	1494-13-0		
Total	28229-2-6		21772-00
Receipts—Capital.			
(1) Government grants.			
(2) Endowments & Contributions.			
(3) Loans.			
(4) Contribution from General Account—ordinary.			3000-00
(5) Investments realised.			
Add—amount transferred from ordinary.	1494-13-0		
Total	1494-13-0		3000-00
Total Ordinary & Capital	29723-15-6		24772-00
Grand Total, including opening balance.	31902-3-8		25540-00

Particulars.	Actuals, 1944-45	Total	Final Budget Appropriation
Rs. A P	Rs. A P	Rs. A P	Rs. A P
Expenditure-Ordinary.			
1. Staff- Salaries and allowances.			
Posters.	23104-12-0		19008-00
Clarks and servants.			
Education tax-collection charges.	869-00		450-00
Contribution to Provident Fund.	726-00		1150-00
Travelling allowances			
stipend of 100 are sent for training.			
2. Contingencies and equipment- Contingencies.			
House-rent.	1079-80		900-00
Other items.	1196-12-5		600-00
Equipment- Furniture and apparatus.	244-50		
Literary books and maps.			400-00
Other items.			2500-00
3. Prizes and Scholarships.			
4. Repairs to buildings.	4101-00		
5. Contribution to Experiments.			
6. Interest on repayment of loan.			
7. Investments made.			
8. Advances recoverable.			
Total	27630-65		22533-00
Expenditure-Capital.			
1. Loans and buildings.	1494-13-0		3000-00
2. Equipment- (1) Furniture and apparatus.			
(2) Literary books and maps			
(3) Investments made.			
(4) Other items.			
Total	1494-13-0		3000-00
Total expenditure-Ordinary and capital	29125-3-5		25533-00
Total closing balance	2777-0-3		700
Grand total closing balance	31902-3-8		25540-00
194.			

J. P. Mohan Rao
District Inspector of L.F. Accounts, Salem

Local Administration Department.

From
Sri. K. Raghuthama Rao,
Commissioner Delegate,
Dhara puram Municipality,
Dhara puram.



To
The District Inspector of
Local Fund Accounts,
Salem.

A.O. No. 41/3137/45

D / 8-7-1946.

Sir,

Audit- Elementary Education Funds- Dhara puram Municipality-
1944-45- Replies furnished.

42809

Ref: Your L.F. 2602/dated 19 7-1945.

The replies to the audit report Elementary education funds
for the year 1944-45 are given below:-

Paragraph 4. The orders of the Director of Public Instruction ~~examined~~
~~examined~~. This has since been sanctioned in Memorandum No. 593574/45-1
Education dated 9-1-1946.

Paragraph 5 (a) Noted.

Paragraph 5(b) This was refunded into the Sub treasury, Dhara puram
in chalan No. 861 dated 25-1-1946

Paragraph 6. Copies of orders appointing the teachers were duly sent
to the Inspecting Officers and there was no ~~objection~~ objection till now. Hence
this objection may be dropped. The posts continue even now.

~~Paragraph 7~~

Paragraph 7 The enhanced rent has been approved by the Rent Controller.

Paragraph 8 ~~This~~ This is being done now.

Paragraph 9 The service registers will be shown during the local audit.

Copy of the Municipal Council's resolution No. 15 dated 16-5-1946
Draft replies to the audit report Elementary ~~and~~ education funds of the
Dhara puram Municipality for the year 1944-45.

Resolution No. 15

Approved.

(Sd) K. Muthukrishna Naidu,
Chairman

/True copy/

Commissioner Delegate.

L.F. No 3310
1-8-46

EXAMINER'S OFFICE:

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

The Audit Report issued in July 1945 was returned with replies
only in July 1946, after reminders and a special letter, though the
time allowed is only two months.

Asst. Examiner of L.F. Accounts.

Local Administration Department.

To The District Inspector of Local Fund Accounts, Salem.

D \ 8-7-1946.



Commissioner Delegate, Salem District, Salem.

Audit - Elementary Education Fund - Dharapuram Municipality - 1944-45 - replies furnished.

Ref: Your L.F. No. 3808 dated 19-7-1945.

42809

The replies to the audit report elementary education funds for the year 1944-45 are given below:-

Paragraph 1. The accounts of the elementary education funds for the year 1944-45 have been audited and found correct. This has since been mentioned in Memorandum No. 5257-V-1-1 dated 9-1-1946. Paragraph 2 (a) Noted.

Paragraph 2 (b) This was referred into the sub treasury, Dharapuram in October 1945. Paragraph 3. Copies of orders appointing the teachers were only sent to the inspecting officers and there was no objection till now. This objection may be dropped. The posts continue even now.

Paragraph 4. The enhanced rent has been approved by the District Controller. Paragraph 5. This is being done now. Paragraph 6. The service registers will be shown during the local audit.

Copy of the Municipal Council's resolution No. 15 dated 16-5-1946 relating to the audit report elementary education funds of the Dharapuram Municipality for the year 1944-45.

Resolution No. 15. Approved. (2d) K. R. Srinivasan, Chairman.

True copy. Commissioner Delegate.

Forwarded to the Department of Education, Salem District, with copies of the Commissioner's report and the resolution of the Council.

The audit report issued in July 1945 was returned with corrections in July 1946. After perusing and a special letter, the time allowed is only two months.

Best, Examiner of L.F. Accounts.

L.F. No. 3808

16-8-46

EXAMINER'S OFFICE.

Subject: Audit Report - 1944-45 - Elementary Education Fund - Municipal Council, Dharapuram.
Reference: Your telephonic message dated 7th August 1946.

46970



A copy of the annual account of receipts and charges of the Education Fund of the Dharapuram Municipality for 1944-45 is enclosed.

Deputy Examiner of Local Fund Accounts.
The Assistant Secretary to Government,
Education and Public Health Department,
Fort St. George, MADRAS.

(2) A cash book showing in separate columns every receipt and Rules payment through the office and every receipt and payment through the Bank of Madras, the dates of receipt and payment and the voucher number of each payment as well as the particular amount of all securities framed by Government.

CHAP. IV] ACCOUNTS OF THE OFFICIAL TRUSTEE, MADRAS

Edn and P. H Dept
Audit Report - 1944-5 - Ely. Edn Fund - 21.
Municipal Council, Dharapuram - Recorded

From the Examiner of F A & F No: 3310.
D. 1. 8. 46.

- G. a No ms. 1713 Edn 25-26

Recorded

To the Officer, Dharapuram

Municipality (this copy)

11. J. P. S. (with copy of the report)

Examiner of F A.

11/8/46.

4/8/46