

Put away
✓

Genl. II-27-57,001-12-18-57

Edw Rk (1946) Department.

Ins SERIES.

G.O. No.

304

Edw

Dated

12.2.46

[Despatch Abstract.]

Audit Report —

1944-45 — E. E. Fund —

M. L. C. L. Madura —

Recorded

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	

Farther Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE MADURA MUNICIPALITY, MADURA DISTRICT, FOR THE YEAR 1944-45.

Name of auditor: Sri D. Rajendran, District Inspector of Local Fund Accounts, Madura.

Time taken for audit: 5th August 1945 to 6th September 1945.



7512

The Office of Executive Authority was held by K.V. Doss Esq., I.C.S. during the year under report.

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 1945 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 this report.

4. PENDING OBJECTIONS OF PREVIOUS AUDIT REPORTS.

(1) Para 10 of the audit report for 1942-43 and para 4(1) of the audit report for 1943-44.

The money order acknowledgment for its 17 referred to in item 3c of the annual objection statement for 1942-43 was not produced. If it is not possible to trace it out, a certificate to the effect that the amount was actually disbursed to the proper person and that a second claim on the same account will not be entertained may be furnished.

(2) Para 13 of the audit report for 1942-43 - para 4(2) of the audit report for 1943-44 - Wastage in spinning materials.

The recovery of the amount of Rs. 9-10-2 due for 1942-43 was not effected till the close of audit. It may be expedited.

(3) Para 8 of the audit report for 1943-44 - Excess payment to irregular grant of leave.

A balance of Rs. 1-2-0 remained to be recovered.

(4) Para 10 of the audit report for 1943-44 - Acknowledgments not produced.

Payees' acknowledgments remained to be produced in 4 cases. They may be produced without further delay.

(5) para 13 of the audit report for 1943-44 - Wastage in spinning materials.

According to the report of the spinning Supervisor a sum of Rs.37-13-9 was to be recovered from the teachers responsible. The recovery was not made till the close of audit.

5. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT. Expenditure in excess of the budget allotments sanctioned in G.O.No.191, E. & P.W., dated 9th February 1944, was incurred during the year under the following heads of account. The excess expenditure would need to be regularised with the sanction of the Council in the first two cases and of the Director of Public Instruction in the third case (7. spinning) as required by G.O.139, Edn., dated 29th January 1942.

Head of account.	Budget allotment. Rs.	Actuals. Rs. A. P.		
1. Staff - collection charges.	5,630	7,248	2	0
2. Contingencies & Equipment - House rent.	15,685	17,290	3	7
7. Spinning.	nil	4,290	12	0

6. GOVERNMENT CONTRIBUTION NOT CLAIMED. The Government grant under Section 37 of the Elementary Education Act 1920 due for 1944-45 was not claimed till the close of audit.

7. PURCHASE OF COTTON - IRREGULARITIES. A sum of Rs.1603-5-0 was paid on Voucher No.3014 of October 1944 at the cost of 8,000 lbs. of cotton purchased for the use of spinning section in Elementary schools. The spinning Supervisor was asked to purchase cotton after obtaining quotations locally and he purchased it from a village near Koilpatti. It is not clear as to why cotton was not purchased from the cotton centres at Virudhunagar or Thani which are nearer to Madurai than Koilpatti.

Tenders were not invited for the purchase of cotton as required by G.O.No.24492 L.A., dated 11th September 1941 as amended. The omission would need to be condoned by Government.

A copy of the notice inviting quotations was not made available. The quotation of Thavasi Perumal Nadar from whom cotton was purchased was not produced. Only an agreement obtained from the supplier was shown.

A sum of Rs.160 was paid as cart hire for carrying the cotton to

to Madurai. The acknowledgment of the cartman was not produced. Information was wanting whether the transport charges paid did not exceed the Railway freight payable if the cotton had been brought by rail.

8. FIXATION OF PAY OF CERTAIN SECONDARY GRADE TEACHERS IN ELEMENTARY SCHOOLS.

The pay of 13 teachers noted below was fixed in the secondary grade scale of pay from 1st July 1942. In this department letter L.F.944, dated 7th September 1944, the Commissioner was requested to obtain the approval of the Director of Public Instruction for having applied that scale only to a limited number of teachers instead of to all secondary grade teacher acting as Head Masters or Head Mistresses and who teach English and for having given effect to the Secondary Grade scale from 1st July 1942 instead of from 1st April 1935. It was not clear whether the Secondary Grade scale of pay should be given from 1st July 1942 to all teachers possessing secondary grade qualification or only to the holders of a specified number of posts. In the latter case the number of such posts should have been specified together with the names of schools to which they were attached. Neither the approval of the Director of Public Instruction for fixing the pay of only 13 teachers in the Secondary grade scale of pay was obtained nor was the number of secondary grade teachers' posts fixed by the Council. However the sanction of the Director of Public Instruction was obtained for the payment of the arrear claim of the 13 teachers referred to. The Director of Public Instruction was not appraised of the above said facts and his specific approval was not obtained for fixing the pay of 13 teachers only in the secondary grade scale of pay.

1. Pandian Anari, N.
2. D. Madhava Iyer.
3. A. Doraisami Naidu.
4. D.W. Arumugam.
5. S. Rama Iyer.
6. D. Jayappa.
7. K. Brahmaranyan.
8. N. Jayappa.
9. Daisy Paul.
10. A.L. Chelliah.
11. J. Peters.
12. J. Subapathi.
13. Syed Abdul Aziz.

9. BONUS - IRREGULAR PAYMENT OF. Zulaiika R1, teacher, had Rs.239/- (Rs.119 Bonus plus Rs.120/- subscription) to ^{her} credit in the provident fund when she was removed from service due to her inefficiency. A sum of Rs.214/- was refunded to her withholding a sum of Rs.25/- from the subscription account. The opinion of the Municipal Council was not obtained under Rule 22 of the Provident Fund Rules whether all or any part of the Municipal contribution account should be withheld. This should now be done.

10. ACKNOWLEDGMENTS WAITING. Payees' acknowledgments were not produced in 6 cases involving a sum of Rs.319-10-0 as detailed in item 3 of the annual objection statement.

11. WASTAGE IN COTTON. The spinning Supervisor reported that a sum of Rs.41/- being the cost of excess wastage in cotton in 1944-45 should be recovered from the teachers responsible. The recovery remained to be effected.

12. SERVICE REGISTERS - DEFECTS IN MAINTENANCE. (i) "The certificate of annual verification was not recorded in 140 cases as detailed in item 41 of the annual objection statement.

(ii) The fact that the teachers have completed their period of probation satisfactorily was not recorded in the service registers in several cases - vide instances given in item 36 of the annual objection statement.

(iii) The leave accounts in the service registers were not maintained or were incompletely maintained - vide instances given in item 35 of the annual objection statement.

13. LIST OF TEACHERS - NOT MAINTAINED. An establishment list of teachers required to be maintained by G.O.No.1561, Pdn., dated 13th July 1937, was not maintained and produced for audit.

14. STOCK BOOKS AND TOOLS AND PLANT ACCOUNT - DEFECTS.

(a) The tools and plant registers of the Elementary schools were not produced for audit while the stock books produced for audit did not show any sign of annual verification by any responsible officer.

(b) It was seen from the consolidated statement of tools and plant for the year (I. Dis. 9419/45) there a sum of Rs.24-6-6 being the cost of certain articles of tools and plant was written off by

the Council. The connected papers were not produced for audit.

(c) A register of condemned articles was not produced nor was the disposal therefor pointed out.

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

16. RECEIPTS AND CHARGES. The gross receipts and charges of the fund for the year were Rs.3,05,239-12-6 and Rs.2,86,233-8-10 respectively.

17. 95 items of objections involving a sum of Rs.500-5-11 were pending clearance at the close of audit as detailed below.

Year.	Items.	Amount.		
		Rs.	A.	P.
1942-43.	5	17	0	0
1943-44.	18	121	4	11
1944-45.	73	362	1	0
	<u>95</u>	<u>500</u>	<u>5</u>	<u>11</u>

K. ANANTHA RAO,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly. /P.T.O./

Forwarded to the Executive Authority 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, Madras 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 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 88(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/

M. Deceera

SUPERINTENDENT, *23/9/45*
Office of the Examiner of Local Fund
Accounts, Kilnauk P.O., Madras.

B.S./83-9.



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

Heads.	Actuals, 1944-45.		Total.		Final Budget Appropriation	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Opening Balance ..	9108	26			412	
<i>Receipts—Ordinary.</i>						
(1) Education tax <i>Gross collections</i>	130855	00			120940	
(2) Fees and penalties under the Elementary Education Act						
(3) Income from investments, etc. ..						
(4) School fees						
(5) Endowments						
(6) Contributions						
(7) Other receipts	790	125			200	
(8) Government grant—						
(i) Under section 37 of the Elementary Education Act.	69506	7			67850	
(ii) Under proviso to section 37 of the Elementary Education Act.	12826				12826	
(9) Contribution from the General Account—						
(a) For payment of temporary allowance of Rs. 4.						
(b) For other purposes	91267				91267	
(10) Investments realized <i>Spinning receipts</i>					1500	
(11) Advances recovered						
Deduct—Refunds	56	11			240	
Deduct—Amount transferred to Capital.						
Total ..	305239	126			294343	
<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 ..						
Total ..						
Total, Ordinary and Capital ..	305239	126			294343	
Grand total, including opening balance ..	314347	15			29475	

Para 4: (1) A certificate will be obtained and produced for audit.

(2) The connected file D.Dis.5264-43-Bk.II dated 27-9-45 will be produced. Out of a sum of Rs.9-10-2, Rs.3-8-3 has been since decided as not due from the teacher. The remaining amount of Rs.6-1-11 has been recovered. Credit will be shown.

(3) The teacher was granted leave to which he was eligible and hence there is no recovery to be made.

(4) Acknowledgements will be produced.

(5) The amount has been since recovered in Vr.2397, 2402, 2870, 2877, 3406, 3407, 3408, 3454, 3456 to 3459/45-46. The vouchers and the connected file D.Dis.21511-45 dated 8-9-45 will be produced.

Para 5: The Council is being moved to sanction the expenditure in excess over the budget allotment in the case of items 1 & 2 and the Director of Public Instruction in case of spinning.

Para 6: The claim was not made pending close of audit. The final progress figures adopted by Audit is taken and the Government have been addressed to sanction the contribution in this office reference No.B6-30708/45 dated 18-10-45.

Para 7: During the previous year tenders were called for from the merchants at Madura, Viduthunagar and Koilpatty. But nobody came forward to supply cotton. The connected file D.Dis.2168-43 Bk.II dated 19-6-44 will be produced. Then the Spinning Supervisor was deputed to Koilpatty and adjacent places to purchase cotton. The same procedure was followed in the year under reference.

Quotations were taken from merchants by the Spinning Supervisor on the spot and as the quotation of Sri Thavasiperumal Nadar was found cheaper when compared with those of others an agreement was taken direct settling the prices, Carthi etc. Hence no quotation was obtained from Sri Thavasiperumal Nadar. The report of the Spinning Supervisor to that effect will be produced for audit.

The Railway authorities refused to book the cotton purchased in 1943 stating that according to the cotton control order in 1943 stating that according to the cotton control order only cotton intended to a Mill can be booked in wagon loads. Please see letter dated 25-12-43 of the Dist. Superintending Traffic Supdt. Madura. The cotton had therefore to be brought only through bullock carts engaged by the supplier himself. The objection may be admitted in the circumstances explained above.

Para 8: The Municipal Council in its M.C.R.519 dated 25-6-45 resolved that the secondary grade scale of pay should be made applicable with effect from 1-7-42 to all secondary grade Headmasters and secondary grade assistants (teaching English) where the Headmasters are higher grade trained teachers. The number of posts have also been fixed already for each school in M.C.R. No.519 dated 25-6-42 and also in M.C.R.No.1339 dated 21-12-42. The connected papers are available in file R.Dis.3128/37. According to the instructions in D.P.I.'s proceedings No.Dis.444/44 dated 8-2-44 that the pay of the secondary grade teachers in the S.G. scale should be fixed at the stage next above their pay in the H.G. scale, the pay of the 13 senior teachers was revised. Specific sanction of the D.P.I. for these 13 cases was obtained quoting his previous reference on the subject in which reasons for these specific cases were explained in detail.

Heads.	Actuals, 1944-45.		Total.		Final Budget Appropriation.	
	RS.	P.	RS.	P.	RS.	P.
Expenditure—Ordinary.						
1. Staff—						
Salaries and allowances ..						
Masters ..	232497	10 11			242359	
Clerks and servants ..	2367	14 -			2340	
Education Tax—Collection Charges ..						
Contribution to Provident Fund ..	9920	- -			10745	- -
Travelling allowances Collection charges ..	7248	2 -			5630	- -
Stipend of teachers sent for training ..	252033	10 11			261074	
2. Contingencies and equipment—						
Contingencies ..						
House-rent ..	17280	37			15685	- -
Other items ..	11436	4 10			12760	- -
Equipment—						
Furniture and apparatus ..					750	- -
Library books and maps ..	13896				150	- -
Other items ..	855	1 11			9345	
3. Prizes and scholarships ..					200	- -
4. Repairs to buildings ..	64	- -			4000	- -
5. Contribution to panchayats ..						
6. Interest on and repayment of debt ..						
7. Investments made <i>Spinning Section</i> ..	4280	12 -				
8. Advances recoverable ..						
Total ..	285233	8 10			294619	- -
Expenditure—Capital.						
1. Lands and buildings ..						
2. Equipment—						
(1) Furniture and apparatus ..						
(2) Library books and maps ..						
(3) Investments made ..						
(4) Other items ..						
Total ..						
Total, Expenditure (Ordinary and Capital) ..	285233	8 10			294619	- -
Total, closing balance ..	24114	6 2			136	- -
Grand total, including closing balance ..	314347	15 -			294755	- -

M. A. S. S. S.

District Inspector of Local Fund Accounts.

(P.T.O.)

8.9.

1045.

6/8/9

10
9
Para 9: Rule 22 of the P.F. rules applies to servants who are dismissed from service or who resign within 5 years of commencement of service.

Zulaika was only removed from service and not dismissed. Sanction of the Council is therefore not necessary.

Para 10: In respect of vouchers 5778, 3193, and 3197 of 44-45 the parties did not take the cheques and cash them. The cancelled cheques will be produced for audit. In the remaining cases the acknowledgement will be produced.

Para 11: The amount has since been recovered. The file D.Dis. 21511-45 dated 8-9-45 will be produced. The connected vouchers in which recoveries were effected will also be produced for audit.

Para 12:(i & ii): The certificates have been recorded and they will be produced for audit.

(iii) The entries have been made. They will be produced for audit.

Para 13: Establishment list is prepared every year and kept in the Budget file giving all particulars. This will be produced for audit.

Para 14:(a) The tools and plant registers are being verified by the Supervisor of Boys School and will be completed soon.

The registers will be produced for audit.

(b) The file will be produced.

(c) A register is being opened for the Boys and Girls Schools for 1945-46 and it will be produced for audit.

K.K.Dass,
Commissioner.

B.O.

ACCOUNTANT.

RA.8.12.P.

Copy of M.C.R.767/30-11-45.

SUBJECT:

Replies to the Audit Report on the Elementary Education Fund Accounts of this municipality for the year 1944-45.

RESOLUTION:

Approved.

Sd./ P.Rangaswami Naidu,
CHAIRMAN.

(True copy)

L.F. 8973

Examiner's Office.

117

6-2-46
Subject:- Audit Report- Elementary Education Funds-
1944-45- Madura Municipality- Replies.

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

Para 8 of the audit report:- The Commissioner has addressed the Director of Public Instruction on the subject.

J. R. R. R.
Assistant Examiner of L.F. Accts.

12

75
12/2

Gen. & p. & dept
C. NO. 75/2^A

Audit Report - 1944-45 - Rly. Gen.
Fund. Rd. cl. Madura - Recorded.

Order 304
Ms. Recorded
Date dated 12.2.46

J. 9/2/46 11/2/46
13/2/46

The Comr. Madura
Rtly. Tns (CSC)

The D.P.S. (with a copy
of the report)

The Comr. LT Rly. placed below