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EdR (1946) Department.

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SERIES.

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G.O. No.

305

Ed

Dated

12-2-1946.

[Despatch Abstract.]

Audit Report - 1944-45 - Elementary Education Fund -
Municipal Council, Kumbakonam - Recorded.

Back Papers.

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

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 1944-45.

Name of auditor: Sri P. Kuttikrishnan Nair, District Inspector of L.F. Accounts.

Time taken for audit: From the 27th July 1945 to the 18th August, 1945.

The office of Commissioner was held by Sri R. Purushothama Sastry 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 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 treasury pass book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. GENERAL REVIEW: IN pursuance of the direction issued in paragraph 4 of G.O. No. Ms. 480, Edn., dated 28th March 1944, passing orders on the Budget estimate of the Elementary Education fund for 1944-45 the investment of Rs. 10,000 in the Government of India 3% loan of 1953-55 was sold and the amount credited to the elementary education fund on 8th December 1944 to meet the ordinary expenditure. The intention of the order was only to so much of the securities as is necessary to meet the deficit in the account should be sold. The realisation of Rs. 10,000 proved to be in excess of the actual requirement as it resulted in a surplus balance of Rs. 6,723/5/7 on 31-3-1945.

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

5. PENDING ITEMS OF THE PREVIOUS AUDIT REPORT: PARAGRAPH 7 OF THE AUDIT REPORT FOR 1943-44: Repairs to the silk weaver school building. The approval of the Director of Public Instruction to the estimate for the work applied for on 16th April 1945 was pending receipt.

P.T.O.)

6. EXPENDITURE ON GAMES MATERIALS: APPROVAL OF INSPECTING AUTHORITIES WANTING: Vr.1300/10-44: Cost of one Badminton net supplied by Raja Sports Co., to the Higher Elementary Girls School, East Ayyan St., M. 9 4 0
 Vr.1038/9-44. do. other higher elementary schools 85/12/-
 The prior approval of the Inspectress of Girls schools or the District Education Officer ~~should~~ as the case may be was not obtained to the purchase and supply of games materials to the higher elementary schools ~~are~~ required by G.O.No.318 Edn., dated 2nd March 1931 and G.O.No.1149 Edn., dated 24th June 1940-

7. ADVERTISEMENT CHARGES: FEES NOT LEVIED:

VR.272/5-44. Amount paid to the Madras Mail towards advertisement charges for the post of a pre-vocational instructor. 14 0 0
 - do - to the ~~Mail~~ ^{Hindu} 13 8 0
 27 8 0

A fee calculated to cover the cost of advertisement was not recovered from the applicants as required by item xiv (e) of the annexure to G.O.No.1149 Edn., dated 24th June, 1940-

8. AGRICULTURAL LANDS AND VACANT SITES: NON-LEVY OF

EDUCATION TAX: Under the notification published under Section 80 of the District Municipalities Act and section 34 of the Elementary Education Act of 1920 Education tax is levied at 2 1/2% of "the annual rentals of all properties i.e., buildings" lands exclusively ~~used~~ ^{used} for agricultural purposes which were assessed at 5 1/2% ~~for~~ half year on the revenue kist calculated according to section 79 of the Local Boards Act and lands other than those occupied by or appurtenant to buildings or exclusively used for agricultural purposes which were assed at 4% on their capital value were not however assessed to education tax in pursuance of the resolution of the council passed at the special meeting on 27-2-1937 and confirmed at the special meeting held on 31st March 1937. In the absence of a specific provision in the elementary education act for exempting any particular class of property from education tax the omission to levy education tax on lands is not in order. The revenue foregone would ~~also~~.

revenue foregone would constitute a loss in the absence of specific orders of Government ~~condemning~~ ^{condemning} the irregularity.

9. LEVY OF PENALTY FROM GUARDIANS OF PUPILS SANCTION WANTING

FOR write off: In the resolutions specified below fines levied in the guardians of defaulting pupils aggregating Rs.391/5/6 were written off as irrecoverable. No coercive steps enjoined by the Act would appear to have been taken before the amounts were written off. The sanction of Government would need to be obtained to the write off.

MUNICIPAL COUNCIL RESOLUTION NO.730 dated 11 5 1944..					Rs. as. p.	
do.	702	15	6	1944..	159	12 0
do.	97	25	6	1944	19	12 0
do.	186	27	7	1944	9	12 0
do.	242	17	8	1944	31	8 0
do.	342	31	10	1944	1	8 0
do.	442	9	12	1944	50	1 6
do.	487	18	1	1945	7	8 0
do.	594	27	3	1945	0	12 0
					391	5 6

10. RENTAL DEEDS NOT OBTAINED: In respect of the following schools located in rented buildings, rent deeds providing for the necessary repairs to be executed by the owners, were not obtained.

1. Thuvanan Kurichi School.
2. Mettu St., School.
3. Melacauvery Muhammedan school.
4. Town primary school.
5. Silk Weaver St., school.
6. Manikara St., Muhammedan school.
7. Nageswaran North St., School.

11. TOOLS AND PLANT REGISTERS: DEFECTS: KUMBESWARARAN SOUTH ST. SCHOOL: The articles of tools and plant relating to the pre-vocational classes transferred from the Arts school on 1st February 1944, were not verified and the fact recorded in the registers.

2. The articles manufactured in the carpentry and weaving sections ~~remained~~ ^{remained} to be disposed of and the sale proceeds credited to elementary education fund.

12. SECURITY NOT OBTAINED: The Headmaster of the Kumbeswaran South St., School who was entrusted with the collection of school fees in the vi, vii, and viii standards and the peon who takes the remittance to the municipal office did not furnish any securities. Both of them should be required to ~~required to~~ furnish adequate security.

13. The general result of audit may be considered fairly Satisfactory.

14. The gross receipts and charges of the year were Rs. 91,507/14/1 and Rs. 96,526/12/3 respectively.

15. Pending objections: Twelve items of objections involving a sum of Rs. 562/4/7 were pending settlement at the close of audit as shown below.

YEAR.	NO.	AMOUNT.
1943-44.	1	-----
1944-45.	11	Rs. 562 4 7
	12	562 4 7

K. ANANTHA RAO,

Assistant Examiner of Local Fund Accounts,
SOUTHERN CIRCLE: TRICHY.

Forwarded to the Executive Authority, Kumbakonam Municipal Council with the request that the report may kindly be returned within 2 months to the District Inspector of L.F. 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 31-3-1945) is herewith forwarded to the Secretary to Government, Education And P. H. Department, 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, Kumbakonam in L.F. dated 1945.

(TRUE COPY)

EXAMINER'S OFFICE. I

SUPERINTENDENT.

C.V.S.
19/9/45

Annual account of Receipts and Charges of the Elementary Education Fund of the Kumbakonam Municipal Council, for the year 1944-1945

Heads.	Actuals.	Total	Final Budget Appropriation
OPENING BALANCE	11742 3 9		11743
RECEIPTS - ORDINARY.			
1. Education Tax	246749-		25600
Arrears of Education Tax. Profession Tax prior to 1-4-42 collected in 1943-44.	72-		
Deduct collection charges ...	1172 - -		1300
	23509 11 -		24300
2. Fees and penalties under the Elementary Education Act	57 12		100
3. Income from investments, etc.	1338 13 4		300
4. School fees.	1130 11 -		1500
5. Endowments.			
6. Contribution.			
7. Other receipts.	310 12 3		500
8. Government grant:			
1. Under sec. 37 of the Ele. Edn. Act.	24802 6		24000
2. Under proviso to sec. 37 of the Elementary Education Act.	14082		14080
9. Contribution from General account ..	11330 - -		11330
(a) for payment of Temporary Allowance of Rs. 4/-.			
(b) grant for Dearness Allowance ...	2498 - -		
Compensation for the loss of Pro. Tax.	2599 14 -		4840
10. Investments realised.	10000 - -		10000
11. Advance recovered			
Deduct Refunds	-152 1 6		300
Deduct Amounts transferred to Capital			
Total	91507 41		90650
RECEIPTS CAPITAL.			
1. Government Grants.			
2. Endowments and contributions.			
3. Loans.			
4. Contribution from General account-Ordinary.			
5. Investments realised.			
Add-Amount transferred from Ordinary.			
Total			
Total, Ordinary & Capital	91507 41		90650
Grand total, including opening balance.	103250 1 10		102393

Heads.	Actuals 1944-1945	Total	Final Budget Appropriation
EXPENDITURE ORDINARY.			
1. STAFF:			
Salaries and allowances ...	79128 12	}	85300
Masters D.A.	3521 4		
Clerks and servants	2823 14		
Education Tax-collection charges DA	186		
Contribution to Provident Fund	3363		3700
Travelling allowances.	90		
Stipend of teachers sent for training			
2. Contingencies and equipment:			
Contingencies.			
House rent.	2344 4		2800
Other items.	1852 12 4		3000
Equipment:			
Furniture and apparatus.			500
Library books and maps.			200
Other items.	532 15		500
3. Prizes and scholarships.	9 4		260
4. Repairs to buildings.	1332 10 11		3300
5. Contribution to panchayats.			
6. Interest on and repayment of debt.	1342		1340
7. Investments made.			
8. Advances recoverable.			
Total		96526 12 3	100900
EXPENDITURE - CAPITAL			
1. Lands and buildings.			
2. Equipments:			
1. Furniture and apparatus.			
2. Library books and maps.			
3. Investments made.			
4. Other items.			
Total			
Total Expenditure (Ordinary & Capital)		96526 12 3	100900
Total closing balance.		6723 57	1493
Grand total including closing balance		103250 10	102393

M. Venkatesan
Dt. Inspector of L.F. Accounts.

AUDIT REPORT - Education Funds - 1944----1945. DRAFT REPLIES.

Para No.3.

The realisation of Rs.10,000/- (Investment amount) cannot be considered to be in excess of the actual requirements, as there should be a minimum closing balance under the Elementary Education Fund accounts at the end of the year 1944-45, for meeting expenditure in the months of April, May &c. of the succeeding year.

Para No.5.

The approval of the Director of Public Instruction, Madras, has since been obtained, and a copy of the Director of Public Instruction's proceedings has been already communicated to the District Inspector of Local Fund Accounts, Cuddalore, in this office letter No.D.Dis.45/45 dated 22-9-1945.

Para No.6.

The approval of the District Educational Officer, Tanjore, and of the Inspectress of Girls' schools, IV Circle, Madras, has been applied for. It will be obtained and shown during the next inspection.

Para No.7.

The instructions are noted for future guidance.

Para No.8.

Education Tax came to be levied from 1-4-1922 at 2½ per cent on the Annual Value of buildings when the compulsory Elementary Education scheme was introduced in this municipality. The tax was not a new rate. The council with a view to avoid throwing additional burden of taxation on the rate payers, diverted 2½ per cent from the rate of water and drainage tax which was then at 8 per cent per annum and levied it as Education Tax and the balance of 5½ per cent was levied as water and Drainage Tax. As Water and drainage tax was not leviable on lands exclusively used for agricultural purposes and the rate then prevailed applied to buildings only, this rate of education tax was confined to buildings only. Before the introduction of the compulsory education and education tax, this manner of levy at 2½ per cent of Education tax by a diversion from the water and Drainage tax has been sanctioned by Government in their order No.855, dated 21-7-1922 and G.O.No.1279 P.H., dated 13-9-1922. A copy of the final notification under Section 80 of the Madras District Municipalities Act V of 1920 is also appended.

It is this rate that continues to be levied even now. It appears that no outside sanction would seem necessary in the circumstances set forth above.

Para No.9.

A perusal of the lists of the items of fines written off by the council shows that they were first prepared by the bill collectors then scrutinised by the supervision of Elementary Schools and then referred to the ward councillors who recommended the write off of the fines as being irrecoverable. It was only thereafter that the fines were written off by the council. It will thus be seen that the instructions laid down in article 163 of the Municipal account code

were followed. The guardians of the defaulting pupils in these cases were so poor having no property worth any distraint, that the amounts were irrecoverable even if coercive measures were taken.

The fine is recoverable as if it were a tax under Section 118 of the Madras District Municipalities Act; a tax fee or any amount due to the council may be written off by it if it is in ~~its~~ opinion irrecoverable. As the fine was in the opinion of the council irrecoverable, it was written off by it. Sanction of Government does not appear necessary to the write off.

Para No.10.

Rent deeds for the school buildings referred to will be obtained and shown during the next inspection. As Silk Weavers' St. School is located in a building owned by the council, no rent deed is necessary in this case.

Para No.11(1)

The articles of Tools and plant in question will be verified and the fact recorded in the registers.

Para No.11(2).

The articles manufactured in the carpentry and Weaving sections will be disposed of and the sale proceeds credited to the Elementary Education Funds.

Para No.12.

The Headmaster, KUMBESWARAN SOUTH STREET SCHOOL, gets only the scale of pay admissible to other Secondary grade teachers working in the municipal schools, and he is not paid any special remuneration for the additional work involved in collection of school fees and maintenance of school fee accounts. The school fee amount collected and remitted periodically will not ordinarily exceed Rs.50/- at any time and it is considered that the pay and the Provident Fund amount standing to the credit of the Headmaster are sufficient security for dealing with the school fee amount. Hence it would appear that it is neither possible nor necessary to insist on the Headmaster to furnish any security. The Headmaster has been directed to remit the school fee collections once in 3 days into the municipal treasury either himself or through an assistant of the school. Hence it is not necessary to insist on the peon to furnish any security.

R. Munsewaram
Commissioner,
Kumbakonam Municipality.

Extract from the Proceedings of the Municipal Council, Kumbakonam,
passed at its meeting held on 10--1--1946.

M. C. R. No. 409

Subject:—

Approval of the replies to the Audit - Report of the
Kum bakonam Municipality under General and Elementary Edu-
cation funds, for the year 1944-45.

A p p r o v e d.

(True extract.)

R. Munsewaram
Manager.

10

L.F. 8977
6-2-46

Examiner's Office.

Sub:- Audit Report- Elementary Education Fund-1944-45
Kumbakonam Municipal Council- Replies.

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

Para 8 of the audit report:- This point is under
further examination. The connected files are being called
for from the Commissioner.

Para 9 of the audit report:- The specific sanction of
Government is necessary for the write off-vide Memo.
No. 46486-A3, Education, dated 8-3-45

S. Srinivasan
Assistant Examiner of L.F. Accts.

P-49 CFy ©

634
6-2-46

(C.No. 7516)

74/2/46

From the Examr. of L. 7. A/c. No. L. 7. 8977
C.No. 7516
9.6.2.46

Sib: - Audit report - 1944-45. Kly. of
Ex. Funs. Kl. cl. Kumbakam -
Recorded.

Order 305
Pls. Dated 12.2.46

Recorded.

2. para 9 of the Audit Report: penalty
Collection ~~from~~ guardians ~~and~~ defaulters - Sanction of
Govt. Wating:-

Dr. J. J. K. 13-2-46

The Commissioner should obtain the
specific sanction of Govt. for writing ~~it~~ ^{the} ~~irrecoverable~~ dues.

To the Commr. Kumbakam
Kuty (the CKE).

The D.P. (with a copy of
report) 9/2/46 W 9.2.46

The Examr. of L. 7. A/c. placed below

Dr. J. J. K. 11/2/46

No.B.7.6796-(A)/46. C1

Municipal office, Kumbakonam,
Dated: 15--7--1946.

From: Mr. M.A. Rahman, B.A.,
Municipal Commissioner,
Kumbakonam.

To: The Secretary to Government,
Education & Public Health Department,
Madras.

Through: Dr. M.V. Thiyagarajan, M.B.B.S.,
Chairman, Municipal Council, Kumbakonam.

Sir,
Audit - Audit Report - 1944-45 - Elementary Education Fund - Municipal
Council, Kumbakonam - Writing off Education Fines - 1944-45 - Sanction
Requested.

39767 ***
I beg to submit that during the year 1944-45, a sum of Rs.280/-- being
the fine levied on defaulting parents under the Madras Elementary Education
Act, as amended, was written off by the council in its various resolutions,
statement of which is appended, as being irrecoverable. An objection was
received in para 9 of the audit report for 1944-45 that sanction of the
Government would need to be obtained to the write off. It was explained
that the fines were really irrecoverable, that the formalities laid down
in the Act 163 of the Municipal Account Code were followed and that as the
fine had to be collected as it was a tax under the Elementary Education Act
sanction of the council would appear sufficient. Copies of the para 9
of Audit Report of 1944-45 and the reply thereto are enclosed. However,
the Government in reviewing the audit report have in para 2 of their order
No. M.S.305-Education - dated 12--2--1946 observed that the council should
obtain the sanction of Government for writing off the irrecoverable dues.

I may again submit that in all the cases in question, the defaulting

defaulting parents are too poor to pay even these small fines and these items were really irrecoverable. They were verified by the Supervisor, Elementary Schools of this council, then by the Councillors of the respective wards divisions, and then written off by the council. I may in this connection state that most of the defaulters on whom fines are levied are very poor people belonging to the backward classes or to the scheduled castes, and that in the case of recurring defaults, the authority levying the fines had no option left to them. It was also pointed out in previous administration reports of this municipality, the present system of dealing with the defaulters itself involved a rather tardy procedure and in many cases the effect of the imposition of penalties was lost and it would be better to revert to the direct system of prosecutions and the effort would then be salutary and immediate.

I pray that in the circumstances set forth above Government may be pleased to sanction the write off of the fines.

M. V. Subramanian
Commissioner.

Forwarded:

M. V. Subramanian
Chairman.

svk.16.7.

Enc. 1

3/16/46

111
48-12
19-12
9-12
31-8
42-12
17-8
10

Copy of G.C.No.Ms. 305-Education - dated 12th February, 1946.

AUDIT REPORT - 1944-45 - Elementary Education Fund - Municipal Council - Kumbakonam - Recorded.

Read the following papers:-

From the Examiner of Local Fund Accounts, No.L.F.8977, dated the 6th February, 1946.

ORDER:

Recorded.

(True copy)

Copy of Para No.9 of the Audit Report - Penalty collection from guardians of defaulting pupils - Sanction of Government - Wanting.

The Commissioner, should obtain the sanction of Government for writing off the irrecoverable dues.

(By order of His Excellency the Governor.)

M. V. Subramanian
Secretary to Government.

To
The Commissioner, Kumbakonam Municipality,
through the Chairman, Municipal Council, Kumbakonam.
Director of Public Instruction, (with a copy of report)
Examiner of Local Fund Accounts.

(True copy)

M. V. Subramanian
Commissioner.

svk.16.7.

3/16/46

92
405

M.C.R.No.730 D/ 11-5-44. List of cases of elementary education fines to be written off as recommended by the respective ward councillors, amounting to Rs.111/-
Rs. 111/- written off.

M.C.R.No.702 Dp 15-6-1944 Resolution No.702 dated 11-5-44 adjourning the consideration of the note requesting the sanction of the council to cancel the demand of taxes and fees as being wrong or double assessments and to write off taxes and fees which are irrecoverable as recommended by the ward councillors.

xxxxxx

(7) Education Fines Rs. 48-12-0/-

M.C.R.No.97 D/ 15-6-1944 Commissioner's note requesting the sanction of the council for writing off of a sum of Rs.19-8-0/- being the elementary education fines as they are irrecoverable as detailed below:

Ward No.2.	Rs.10	8	0	Ward No. 12	Rs. 4	8	0
4	1	8	0	16	1	8	0
				24	1	8	0

Total Rs. 19--8--0/-

Write off of Rs.19--8--0/- sanctioned.

M.C.R.No.180 D/27-7-1944 Sanction of the council requested to write off of a sum of Rs. 9-12-0/- being the Elementary Education Fines as detailed below:-

Wards 4 and 5. Rs.6/- Recommended by Sri N.Subramania Iyer.
Ward 17 -- Rs.3-12-0/- Recommended by Sri K.P.Thangavelu Nadar.

Rs. 9--12--0/- is written off.

M.C.R.No.242 D/ 17-8-1944 Commissioner's note requesting the sanction of the council to write off amounting to Rs.31-8-0/- the Elementary Education Fines recommended by ward councillors, as detailed below:-

Ward No.1. Rs.282-8--0/- Ward No.9 Rs.2-4-0/- Ward No.17 Re.0-12-0/-

Write off of Rs.31--8--0/- sanctioned.

M.C.R.No.342 D/31-10-1944 Sanction of the council requested to write off of a sum of Rs.1-8-0/- being the elementary education fines relating to Ward No.24 as recommended by the Ward Councillor.

Write off of Rs.1-8-0/- sanctioned.

M.C.R.No.442 D/ 9-12-1944 Sanction of the council requested for writing off the elementary education fines as detailed below, as recommended by the ward councillors -

Ward No. 1	Rs.40	8	0	Ward No. 17	0	4	0
16	6	12	0	17	2	4	0

whereabouts not known.

Write off of the Elementary Education fines sanctioned.

M.C.R.No.487 D/18-1-1945. Commissioner's note requesting sanction of the council to write off a sum of Rs.7-8-0/- being the Elementary Education fines imposed on assessments Nos.505 and 871 (of ward 4) of 1943-44 as they are irrecoverable as recommended by the ward councillor.

Write off of Rs.7-8-0/- sanctioned

M.C.R.No.594 D/27-3-1945. xxxxxxxx Write off of Re.0-12-0/- sanctioned.

(True extracts)

Commissioner.

28/9/9

19 EOPHCC-1
Penalties imposed on guardians of defaulting pupils -- Non-Collection of Write-off of fines.

C.No.39767C/46 From the Commr., Kumbakonam Mty.,
No.B.7.6796(A)/46, d/15.7.46.

Memo: No.39767C/46-2 Edn. d/7-5-46

The Govt. approve the action of the M.C., Kumbakonam, in having written off the accounts of the E.F. fund in 1944-45 a sum of Rs.280 being the amount of penalties imposed on guardians of defaulting pupils and which were not recoverable from the parents.

To the Commissioner
Kumbakonam Mty.
(thru' the C.M.C.)
n u Exr. of C.F.A.

25/7/46/om
25/7/46.
25/7/46

Note: The amount held under objection

20

Rs 391-5.6 according to para 9 of the audit report. The Commr has applied for sanction to write off only Rs 280/- It is not clear whether the sanction proposed in the draft ^{Memo.} order will do. The Examiner may see the case no:

23 of
G.O. No. 305 Edn
12.2.46.

25/7/46.



Exr. of Lt. Col. H. C. ...

Edn. H. No. 39767C-1/46-1
26/7/46

Examiner's Office.

Seen
2. The amount written off by the council was only Rs. 280 and the figure Rs. 391-5-6 in the audit report was an error. The sanction proposed in the draft memo. will therefore do.

Edn, and P.H.U.O.

20.8.46



The draft may issue. After issue the papers may be stitched with G.O. No. 305 Edn of 12.2.46.

Exr. P.O. No 239-1
23.8.46.

6/9/46.