

Education & Public Health

(1947) Department.

(Ms) SERIES.

G.O. NO. 394 Education.

Dated 4th March 1947.

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[Despatch Abstract.]

Audit Report - 1945-46 - Elementary Education Fund Municipal  
Council, Tirupattur - Recorded.

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### Back Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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### Further Papers.

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

L.F. No. 4759  
21-9-46  
AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF  
THE TIRUPATTUR MUNICIPAL COUNCIL OF THE NORTH  
ARCOT DISTRICT FOR THE YEAR 1945-46.



The office of the executive authority was held by the late Sri G. Rajendra Rao Naidu from 1st April 1945 to 19th April 1945 by Sri G. Srinivasan from 20th April 1945 to 31st December 1945 and by Sri E. V. Somasundaram from 1st January 1946 to 31st March 1946.

2. The receipts and payments during the year are shown in abstract of the ~~annual~~ annual account appended, together with the opening and closing balances. The opening ~~and closing~~ balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for ~~the~~ both the general and elementary education fund during the year. The closing balance in the cash book viz., Rs. 42,790-1-0 agrees with the consolidated closing balance of the various funds as per abstract attached to the annual account for March 1946 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 closing balance of the fund was a deficit of Rs. 7580-1-0 as against 7594-13-10 at the close of the previous year. This deposit has resulted in spite of the fact that the Government paid a subsidy of Rs. 2565/- towards the payment of dearness allowance to the teachers of Elementary schools. The deficit was ~~eligible~~ chiefly due to the fact that contribution from the general account to this account was paid only to the extent of Rs. 4562/- against the sum of Rs. 13,110/- fixed by Government in the budget for the year as pointed out in paragraph 8 below

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

5. OBJECTIONS PENDING FOR MORE THAN TWO YEARS:

The total number of objections which have been pending for more than two years and the amounts involved are shown below. The objections should be settled expeditiously and the result reported in the replies to this audit report

| Year.   | Number of objections | Amount<br>Rs. as ps |
|---------|----------------------|---------------------|
| 1942-43 | 11                   | 28 9 0              |

#### PENDING OBJECTIONS OF PREVIOUS YEARS AUDIT REPORTS.

##### 6. PARAGRAPH 10 OF THE AUDIT REPORT FOR 1944-45 REGARDING REGISTER OF TOOLS AND PLANT:-

The register for 1944-45 was not made available to check the correctness of the entries in the new register opened for 1945-46. The registers for both the years should be produced for check.

##### 7. EXPENDITURE IN EXCESS OF BUDGET PROVISION:

Expenditure was incurred during the year in excess of the budget provision under the following heads of account. It exceeded even the provision in the revised budget. As no transfer of allotment was sanctioned by the council and as the total expenditure exceeded the total budget provision the sanction of Government is necessary under rule 5 of the rules issued with G.O.No.139 Edn., dated 29th January 1942:-

| Head of account         | Budget<br>Rs | Revised budget<br>Rs | Expenditure<br>Rs |
|-------------------------|--------------|----------------------|-------------------|
| (i) Salaries of Masters | 28,720       | 35,000               | 36,013            |
| (ii) Collection charges | 1,270        | 1,000                | 1,431             |
| (iii) House rent        | 2,700        | 2,730                | 2,823/11/2        |
| (iv) Total expenditure  | 37,612       | 43,770               | 44,843            |

##### 8. CONTRIBUTION FROM THE GENERAL ACCOUNT NOT PAID IN FULL

Against the contribution of Rs.13110/- fixed by Government in the budget for 1945-46 vide G.O.No.Ms.407 Edn., dated 19th March 1945 a sum of Rs.4562/- alone was actually paid from the general account to this fund. The balance would need to be adjusted on the specific approval of Government for the non payment of the full amount of contribution should be obtained

##### 9. IRREGULARITIES IN THE GRANT OF LEAVE:-

(a) R.Sundaravalliammal school mistress, Hindu Girls School was granted leave on average pay on medical certificate from 24th October 1942 to 11th December 1942 and leave salary

salary drawn at Rs.26/- per mensem on Vr.589 of November 1942. The service book and leave account called for in item 20 of the objection statement for the period October 1942 to December 1942 was produced only during the recent annual audit. The service book and leave account reveal that the abovesaid leave from 24th October 1942 to 11th December 1942 was debited in the leave account as 19 days instead of as 1 month and 18 days. Thus there was a short debit of 29 days of leave on average pay in the leave account. Allowing for the leave subsequently earned and enjoyed, there is no balance of leave in the account. Now she is on leave without pay from 17th October 1945 till the date of audit. Thus the short debit was not covered by subsequent leave earned also. Hence the leave salary for the period of 29 days at Rs.26/- per mensem (viz) Rs.25-2-0 plus dearness allowance paid for the period would need recovery subsequently

##### (b) LEAVE SALARY OF N.RANGANAYAKI AMMAL, TEACHER RAMANILAYAM GIRLS' SCHOOL FOR JULY 1945 - Vr.501 OF AUGUST 1945:-

The teacher was on leave on half pay on private affairs from 25th June 1945 to 7th September 1945. The total leave on private affairs granted to her inclusive of this leave was 7 months and 5 days against the maximum of six months prescribed in rule 13 of the Madras leave rules. The excess over six months granted to her is to be treated as extraordinary leave and the leave on half pay for 1 month and 5 days at Rs.13-16 or Rs.33-13-0 would need to be recovered.

##### 10. SANCTION WANTING: (i) KUTCHERI STREET SCHOOL:

An additional post of the secondary grade was created for the school and pay drawn for Sri G.Ramaswami at Rs.25/- per mensem on Vr.682 of December 1942. The approval of the educational authorities called for this in item 11 of the objection statement for 1942-43/III year Qr. was being promised to be shown. It was only during the recent annual audit, it was specifically stated that the sanction was yet to be applied for. The sanction for the post may be obtained and furnished for audit. A part from taking prompt action on objection

objections it is desirable that the Commissioner should ~~continue~~ ~~the~~ ~~reply~~ scrutinise the replies carefully and see that such vague and incorrect replies as "sanction will be shown" when "sanction has not in fact been applied for and received" are not furnished.

(ii) SRI RAMANILAYAM GIRLS' SCHOOL

Against the sanctioned strength of one headmaster and four assistants, pay for July 1945 was drawn on Vr.501 of August 1945 for headmaster and five assistants. The sanction of the council and approval of the educational authorities for the increase of the strength of the school was not pointed out pay and dearness allowance was drawn at Rs.45/- per mensem

11. COST OF COLLECTION CHARGES - DEBITED IN EXCESS:-

According to G.O.No.1909 L.A., dated 16th June 1943 the cost of collection establishment alone is to be apportioned and charged to the elementary education fund account. But the charges on account of bill collectors as well as the clerks engaged in the tax branch of the municipal office were debited to this account. The correct method may be followed in future.

12. PAYMENT OF CARTAGE FOR THE CONVEYANCE OF GIRLS' TO THE OLD MAHOMEDAN SCHOOL - DEFECTS:-

The sanctioned scale in the establishment audit register permits a rate of Rs.75/- per mensem But a sum of Rs.84/- per mensem was paid on Vrs.875, 1374 and 1383 The sanction of the council for the increased rate was not shown nor was the agreement obtained from the contractor, if any produced for audit. The excess paid at Rs.9/- per mensem cannot therefore be admitted in audit

13. ESTABLISHMENT AUDIT REGISTER:

This important register was not properly maintained

- (i) The sanctioned scale column was not attested by the executive authority nor was the increase sanctioned from time to time exhibited in it, quoting authority therefor (ii) When teachers were transferred from one school to another, the charges were

were not shown in the fly leaf (iii) The dearness allowance paid to the staff was not posted separately in the register. Much difficulty was felt in auditing the pay bills. Instances of such cases are detailed in items 2, 3, 8, 9 and 12 of the annual objection statement.

14. PAY BILLS AND OTHER BILLS - DEFECTS:

The pay bills were not drawn up properly When one was on leave and a substitute officiated for him, ~~next~~ the bill did not represent the fact as such; but the pay was drawn for two employees instead of for one (thus) giving room for avoidable objection.

(ii) In such cases, no absentee statement also was attached to the bill

(iii) When increments was drawn for any teacher, an increment certificate was not attached to the bill; before objection is raised, it is explained that increment was given. No increment can be drawn without an increment certificate, duly sanctioned by the competent authority. (

(iv) The bill does not show whether a particular employee is the substantive holder of a permanent post or only officiating in it. The bill would show that an individual is permanent. But when the question why no provident fund subscription was recovered is raised it is stated that he is only an officiating man.

(v) The memo of details of payments was not filled up in any case by the manager or accountant. The acquittance furnished by employees also did not specify the date of disbursement of amount. It could not therefore be seen from how far the Petty cash book entries were correct.

(vi) In contingent bills, the sanction for the expenditure is not quoted. It is searched for when required in audit. Due to these defects many objections have been raised and are yet pending from 1942-43 as stated in paragraph 5 above. Instances of such cases are detailed in items 2, 3, 11, 15 etc., of the annual objection statement.

# 15. SERVICE BOOKS AND LEAVE ACCOUNTS:-

Service books were not opened in some cases. Leave granted was not recorded in the service register or leave ~~xx~~ account. The leave account was not fully worked out in many cases. The annual verification certificate to be recorded in the service register early in January 1946 was not furnished in almost all cases. Service registers themselves were not produced in several cases. Details of the instances of such cases are furnished in items 1, 7, 9, 10, 11, 14 etc., of the annual objection statement

## 16. TOOLS AND PLANT AC COUNT:

The opening balance shown in the register for 1945-46 could not be checked in audit, since the registers for 1944-45 were not produced as stated in paragraph 6 above. In many cases shortages have been noticed by the Commissioner on actual verification - vide items 20 and 21 of the annual objection statement. Theyx remained to be explained and orders of the council obtained as regards the recovery of the cost of the shortages. The final action taken in the matter is awaited.

## 17. DELAY IN THE RETURN OF OBJECTION STATEMENTS AND FURTHER REMARKS THEREON:

The objection statement for the first half year of 1945-46 issued on 27th May 1946 is still pending return with replies. The further remarks on the objection statement for the following months issued on the dates shown below were not returned with replies till August 1946. though the objection statements and further remarks should be ~~received~~ returned to the audit department with replies within fifteen days from the date of receipt by the Commissioner.

|                                                               |                                                    |
|---------------------------------------------------------------|----------------------------------------------------|
| Further remark on the<br>objection statement for the month of | Date of issue                                      |
| October 1942 to December 1942                                 | 7-9-1944                                           |
| July 1942 to September 1942                                   | ndo                                                |
| Annual objection statement 1944-45                            | 20-9-1945 returned <del>XXXX</del><br>on 20-8-1946 |

18. The result of audit may be considered as fairly

satisfactory.

19. The receipts and charges for the year were Rs.28,236-4-9 and Rs.43,411-15-8 respectively.

20. Fifty six items of objections involving Rs.370-6-0 were pending clearance at the close of audit as shown below and as detailed in the annual objection statement. The clearance of objections - especially old ones - needs more attention.

| Year.   | No.of objections | Amount.        |
|---------|------------------|----------------|
|         |                  | Rs. as ps      |
| 1942-43 | 11               | 28 9 0         |
| 1944-45 | 3                | 26 12 0        |
| 1945-46 | 42               | 315 1 0        |
|         | <u>56</u>        | <u>370 6 0</u> |

T.K. SRINIVASAN,  
Assistant Examiner of L. F. Accounts,  
Western Circle, Salem.

4299

Forwarded to the Executive Authority, Tirupattur Municipal Council in duplicate with the request that the report may kindly be returned within two months to the District Inspector of Local Fund Accounts, North Arcot, 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 general fund accounts of the municipal council (for the year ended 31st March 1946) 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. dated 1946.

/TRUE COPY/

*A. Balasubramanian*

SUPERINTENDENT,  
Office of the Examiner of Local Fund Accounts,  
Madras.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE Tirupattur MUNICIPALITY FOR THE YEAR 1945-1946

| HEADS.                                                                  | Actuals<br>1945-46. | Total. | Final Budget<br>Appropriation. |
|-------------------------------------------------------------------------|---------------------|--------|--------------------------------|
| Opening Balance --                                                      | 7594.13.10          |        | 7595-0-0                       |
| Receipts - Ordinary.                                                    |                     |        |                                |
| 1. Education tax - <i>crop collection</i>                               | 10469.1.10          |        | 11980.0-0                      |
| 2. Fees and <i>deduct collection charges</i>                            | -1430.14.9          |        | -3940.0-0                      |
| 3. Income from investments, <i>etc.</i>                                 | 9038.3.1            |        | 8040.0-0                       |
| 4. School fees                                                          |                     |        |                                |
| 5. Endowments                                                           |                     |        |                                |
| 6. Contributions                                                        |                     |        |                                |
| 7. Other receipts                                                       | 173.12-0            |        | 200.0-0                        |
| 8. Government Grant --                                                  |                     |        |                                |
| i. Under Sec. 87 of the Ele-<br>mentary Education Act                   |                     |        | 3300.0-0                       |
| ii. Under proviso to section<br>87 of the Elementary Edu-<br>cation Act | 10850.0-0           |        | 10850.0-0                      |
| 9. Contribution from the General<br>Account.                            | 3565.0-0            |        | 3565.0-0                       |
| (a) For payment of temporary<br>allowance of Rs.                        |                     |        |                                |
| (b) For other purposes                                                  | 4562-00             |        | 13110.0-0                      |
| 10. Investments realized                                                |                     |        |                                |
| 11. Advances recovered                                                  |                     |        |                                |
| Deduct - Refunds                                                        | -2-10.4             |        |                                |
| Deduct - Amount trans-<br>ferred to Captl.                              |                     |        |                                |
| <b>Total</b>                                                            | <b>28186.4.9</b>    |        | <b>39065-0-0</b>               |
| Receipts - Capital                                                      |                     |        |                                |
| 1. Government grants                                                    |                     |        |                                |
| 2. Endowments and contributions                                         |                     |        |                                |
| 3. Loans                                                                |                     |        |                                |
| 4. Contribution from General<br>Account - Ordinary.                     |                     |        |                                |
| 5. Investments realized                                                 | 150-00              |        |                                |
| ADD - amount transferred<br>from Ordinary                               |                     |        |                                |
| <b>Total</b>                                                            | <b>50-00</b>        |        |                                |
| <b>Total, Ordinary and Capital</b>                                      | <b>28236.4.9</b>    |        | <b>39065-0-0</b>               |
| <b>Grand total, including open-<br/>ing balance.</b>                    | <b>35831.2.7</b>    |        | <b>46660-0-0</b>               |

HEADS.

Actuals  
1945-46

Total

Final Budget  
Appropriation.

## Expenditure - Ordinary.

|                                       |                   |                 |
|---------------------------------------|-------------------|-----------------|
| Staff -                               |                   |                 |
| Salaries and allowances               | 35063.00          | 21450.00        |
| Masters                               | 321.30            | DA 1350.00      |
| Clerks and servants                   |                   | 350.00          |
| Education Tax Collection charges      | 950.00            | 1000.00         |
| Contribution to Provident fund        |                   |                 |
| Traveling allowances                  |                   |                 |
| Stipend of teachers sent for training | 1888.00           |                 |
| Contingencies and equipment           |                   |                 |
| Contingencies                         | 2823.11.2         | 2730.00         |
| Other items                           | 3452.10.0         | 2820.00         |
| Equipment                             |                   | 250.00          |
| Furniture and apparatus               | 242.0.0           | 140.00          |
| Library books and maps                | 99.11.6           | 20.00           |
| Other items                           | 17.12.0           |                 |
| Prizes and scholarships               |                   |                 |
| Repairs to buildings                  |                   |                 |
| Contribution to Panchayats            |                   |                 |
| Interest on and repayment of debt     | 442.0.0           | 440.00          |
| Investments made                      |                   |                 |
| Advances recoverable                  |                   |                 |
| <b>Total</b>                          | <b>43411.15-8</b> | <b>43770.00</b> |

## Expenditure Capital.

|                                                    |                   |                 |
|----------------------------------------------------|-------------------|-----------------|
| Lands and buildings                                |                   |                 |
| Equipment -                                        |                   |                 |
| 1. Furniture and apparatus                         |                   |                 |
| 2. Library books and maps                          |                   |                 |
| 3. Investments made                                |                   |                 |
| 4. Other items                                     |                   | 6900.00         |
| <b>Total</b>                                       |                   | <b>6900.00</b>  |
| <b>Total, Expenditure (Ordinary &amp; Capital)</b> | <b>43411.15-8</b> | <b>50670.00</b> |
| <b>Total closing balance</b>                       | <b>-7580.13.1</b> | <b>-4010.00</b> |
| <b>Grand Total, including balance</b>              | <b>35831.2.7</b>  | <b>46660.00</b> |

# REPLIES TO AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNT OF THE TIRUPPATTUR MUNICIPAL COUNCIL OF THE NORTH ARCOT DISTRICT FOR THE YEAR 1945-46.

5. The records relating to these are kept ready and will be produced at the next audit as instructed in the F.Rs.

6. For want of registers entries relating to 44-45 were continued in the registers of 41-42. These registers will be produced at the next audit.

7. Sanctioned in Government memo no. 73264-CI-46-1 Edn. dated 11-12-46.

8. Necessary adjustments were made in Vr. no. 916/11-46.

9. She has been asked to refund the amount in this office Rec. B1-7995/46 dated 17-10-46 and the matter is under correspondence.

(b) Recovered in Vr. nos. 764/10-46 and 914/11-46.

10. (i) Sanction of the District Education officer has been applied for in this office letter Rec. B1. 7997/46 dated 11-10-46 and he has also been reminded on 7-11-46, 9-12-46 and 22-12-46.

(ii) Sanctioned in L.Dis. 97-D/46 dated 11-12-46 of the Inspector of Girls schools, IV circle, Madras.

11. Noted for future guidance.

12. The tender rate for the school year 44-45 was Rs.75/- P.M. and that for 45-46 was Rs.84/- P.M. This fact has been noted in the Establishment audit register. The rate was accepted in contract committee's resolution no. 20 dated 29-5-45. The agreement of the contract will be produced at the next audit.

13. (i) Noted. The omissions will be guarded against in future.

14. The bills are now being drawn up properly with absentee statements and increment certificates wherever necessary. The omissions will be guarded against in future.

(iv) The particulars are being furnished now.

(v) The omissions are being supplied now.

(vi) The omissions are being supplied now.

15. Service registers have since been obtained from all teachers. All the service registers duly completed will be produced at the next audit.

16. The registers of 41-42 which were continued till 44-45 will be produced at the next audit. The explanations of the Headmasters concerned have been called for and action will be taken on receipt of the explanations.

17. These were returned with replies on 18-11-46. Please see this office No. Dis. 6648/46, 6649/46 and 6599/46 dated 18-11-46.

Mr. 17/1.

COMMISSIONER.

District Inspector of Local  
Fund Accounts, Villor.

2/2147.

12/1-17  
COPY OF COUNCIL RESOLUTION NO. 496 DATED 23-1-17. 8

Read Audit Report on the Elementary Education fund accounts of this Municipality for 45-46 and draft replies prepared thereto.

Resolution:- The replies are approved.

(True copy).

Sd. V. S. Veerabhadra Mudalair,  
Chairman.

11/1-17  
M. K. Anand  
25.1.17  
COMMISSIONER.

14  
L.F. 9555  
21.2.47

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 municipal council.

Asst. Examiner of L.F. Accounts.



bu  
6/3

15 EDD. H (C-1)  
Audit Report - 1945-46 - F.E.  
fund - rel. cl. Tirupattur - Recorded

p. 14e.

From the Exr of L.F.A., L.F. 9555, d/21.2.47  
G.O. (Ms) 394 Edn. d/4/3/47

Recorded.

To the Commr.  
Tirupattur City  
(thru the C.M.C.)  
" " D.P.D.  
" " Exr of L.F.A.

1/3 (W)  
2/3 (W)

3/3/47

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~~12/12/20~~

22-1-19