

L. & P. H.

(1947) Department.

Miscellaneous. **SERIES.**

G.O. NO. 888 Education.

888

Dated 20th March 1947.

[Despatch Abstract.]

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

L.F. No. 4755
21-9-46



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AUDIT REPORT ON THE ELEMENTARY MUNICIPALITY, MADURA DISTRICT FOR THE YEAR 1945-46.

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

Time taken for audit: 10th August 1946 to 5th September 1946.

The Office of Executive Authority was held by K.K. Doss Esq., I.C.S., Commissioner from 1st April 1945 to 1st September 1945 and from 1st October 1945 to 4th March 1946 and by I.D.N. Sahi, Esq., I.C.S., Commissioner from 4th afternoon to the 31st March 1946 and Dr. T.S. Adisubramanyam, Municipal Health Officer in additional charge from the 2nd September to 50th September 1945.

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 the abstract attached to the account for March 1946 and is in agreement with the balance in the Bank and Treasury Pass Books after allowing for outstanding cheques and unremitted revenue on 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 read as part of this report.

4. PENDING OBJECTIONS OF PREVIOUS YEARS.

(1) Para 4(3) of the audit report for 1944-45 - Para 8 of the audit report for 1943-44 - Excess payment due to irregular grant of leave.

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

(11a) Para 4(4) of the audit report for 1944-45 - Para 10 of audit report for 1943-44 - Acknowledgments not produced.

Payees' acknowledgments remained to be produced in 4 cases. Early settlement of the objection which is more than 2 years old is called for.

(11i) Para 7 of the audit report for 1944-45 - Purchase of cotton - Irregularities.

1. Invitation of tenders cannot be dispensed with on the ground that no tenderers came forward in the previous year. The omission to invite tenders would need sanction of Government.

(iv) Para 8 of the audit report for 1944-45 - Fixation of pay of certain Secondary Grade teachers in Elementary scale.

The approval of the Director of Public Instruction is awaited.

(v) Para 10 of the audit report for 1944-45 - Payees' acknowledgments - wanting.

Payees' acknowledgments in 6 cases remained to be produced. The cancelled cheques also remained to be produced.

(vi) Para 12(1) of the audit report for 1944-45. The service registers in respect of 123 persons remained to be produced to verify the certificates recorded.

(vii) Para 13 of the audit report for 1944-45. The establishment list referred to remained to be produced.

(viii) Para 14(b) of the audit report for 1944-45. The papers for the write off of Rs.24-6-6 were not produced. Early production of the papers is called for.

5. ELEMENTARY EDUCATION - GRANT DRAWN - IRREGULARITY. A sum Rs.4,356/- was drawn as per G.O.No.1048 L.A., dated 11th May 1945 and Ms.No.514, Edn., dated 8th March 1946 and credited to the ~~xxxx~~ Elementary Education Fund to write off the anticipated deficit in the closing balance in the budget for the year under report. But the account closed actually with a surplus balance of Rs.13,345-1-3. The amount of Rs.4,356/- would therefore need to be credited to the special fund for improvement to conservancy plants as constituted by G.O.No.483 L.A., dated 13th March 1946.

6. COMMISSIONER'S PUNISHMENT ORDERS - REVISED WITHOUT THE SANCTION OF THE APPELLATE AUTHORITY.

In Commissioner's Proceedings No.N.Dis.5845/45 dated 4th June 1945 the pay of Sri P.N. Nuthu, teacher in Adimoolam Pillai Street School, was reduced by Rs.2/- per mensem for 3 months with effect from 1st June 1945 on account of certain charges. The above orders were, however, modified to one of censure by the Commissioner himself in his Proceedings No.D.Dis.C.5. 5845/45 dated 30th June 1945. A sum of Rs.2/- which had been ~~xxxx~~ short drawn in the teacher's pay for June 1945 in accordance with the terms of the original orders was refunded to the teacher on Vr.2273/ of September 1945. Under Rule 11 of the rules relating to the appointment and punishment of



of officers and servants of Municipal Councils, the sanction of the Director of Public Instruction would be necessary for the modification of the original orders.

7. VOUCHERS - NOT PRODUCED FOR AUDIT. The following vouchers were not produced for audit. They would need to be produced early together with the connected records.

1) Vr.1083	Rs.	15	0	0
2) 2929.		50	3	0
3) 3233/10-45.		3	8	9
4) 3519/10-45.		12	0	0
5) 3524/10-45.		12	1	4
6) 6345/3-46.		20	15	0
		163	12	1

8. PAYEE'S - ACKNOWLEDGMENTS - WANTING. Payees' acknowledgments or money order acknowledgments as the case may be ~~xxx~~ were not produced in the following cases.

No.	Particulars.	Amount.		
		Rs.	A.	P.
No. 2822/9--45.	Goripalayam Mohammadan Girls School. House Rent for August 1945 - Sent by Money order.	18	0	0
ii) 2817/9-45.	House Rent for Bran Market - Sent by Money order.	3	0	0
iii) 6158/3-46.	House rent - Lakshmipuram Boys School for February 1946.	25	0	0
iv) 6104/3-46.	East Veli Boys' School - House Rent for February 1946.	60	0	0
		106	0	0

9. SERVICE REGISTERS - VERIFICATION - NOT MADE. The annual verification of services was not made and certified to in the Service Registers of 83 teachers during the year under report as detailed in item 19 of the annual objection statement for 1945-46, though similar omission was pointed out in para 12(1) of the last audit report.

10. Tools and Plant registers - Annual verification not made.

(a) The tools and Plant registers of 55 school detailed in items 21 and 27 of the annual objection statement were not verified and certified to for the year under report.

(b) The stock account of ~~xxx~~ cotton and the Tools and Plant account with the Spinning Supervisor were not also verified for the year and certified to.

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

12. RECEIPTS AND CHARGES. The gross receipts and charges of the fund for the year were Rs. 3,19,057-8-8 and Rs. 3,48,826-13-7 respectively.

13. Seventy items of objections involving a sum of Rs. 967-4-9 were pending settlement at the close of audit as detailed below.

YEAR.	NO. OF ITEMS.	AMOUNT.		
		Rs.	A.	P.
1943-44	2	1	2	0
1944-45	15	274	10	0
1945-46	53	691	8	9
	70	967	4	9

P. V. ANANTHANARAYANA AYYAR,
Assistant Examiner of Local Fund Accounts
Southern Circle, Trichinopoly.

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, Madura 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 1946) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Fort St. George, 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, Madura Municipal Council in L.F.No. 4755

Dated: 21.9.1946

/TRUE COPY/

H. Balakrishnaiah
SUPERINTENDENT,

Office of the Examiner of Local Fund Accounts, Kilpauk P.O., MADRAS, 10.

S.S./20.9.

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ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY FUND OF THE MADURAMUNICIPALITY OF THE YEAR 1945-46.

Heads.	Actuals 1945-46	Total	Final budget Appropriation
Opening Balance -Rs.29114- 6- 2			
Receipts Ordinary:			
1. Education Tax	... 170943- 8-7		1
2. Fees and penalties under the Elementary Edn. Act.	...		
3. Income from investments etc..	...		
4. School fees			
5. Endowments	...		
6. Contributions	..		
7. Other receipts:	... 1156 - 4- 3		
8. Government grant:-			
i. Under section 37 of the Elementary Edn. Act.	79077-		
ii. Under proviso to section 37 of the Ele-Edn. Act	... 12826		
9. Contribution from the Genl Account-			
a. For payment of temp. allowance of Rs.4/	501		
b. For other purposes from arrears toll compensation	42		
10. Investments realized			
11. Advances recovered -spinning			
Deduct - Refunds			
Deduct - Amount transferred to capital			
Total	3,1		
Receipts-capital			
1. Government grants...	...		
2. Endowment and contributions	..		
3. Loans	...		
4. contribution from Gen. Account-ordinary			
5. Investments realized.			
Add-amount transferred from-ordinary	... 4,507- 5- 2		
	4,507- 5-2		10,000
Total, ordinary and capital...	3,19, 057- 8-8		2,86,474
Grand total including opening balance	3,48,171-14-10		3,07,932
Expenditure -ordinary:			
1. Staff:-			
Salaries and allowances	... 1,80,155- 7		2,43,905
Master	95 950		2,414
clerks and servants	1,941-14-		10,570
Education Tax-collection charges	988- 7		10,570
Contribution to Provident fund	9,861		10,570
Travelling allowance s-Edn-Tax-collection charges.	8,359- 2		
Stipend of teachers sent for training.			
2. Contingencies and equipment-contingencies	...		
House rent	16,110- 6-8		16,250
Other items	13,104 5-8		9,200
Equipment-Furniture & apparatus	32		750
Library books and maps.			100
Other items.			300
3. Prizes and scholarships.	200		4,000
4. Repairs to buildings	1,729-12-6		

(5)

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Contribution to panchayats.		
Interest on and repayment of debt.		
Investments made. Spinning	1433- 1- 7	3812
Advances recoverable.--spinning	454	
	330,319 - 8-5	2,91,301

Expenditure - Capital:		
Land and buildings		
Equipment:		
• Furniture and apparatus.	4,507- 5-2	10,000
• Library books and maps.		
• Investments made.		
• Other items.		
Total	4,507- 5-2	10,000
Expenditure Ordinary & capital	3,34,826-13- 7	3,01,301
Total closing balance	13,345- 1- 3	6,631
Total including closing Balance	3,48,171-14-10	3,07,932

Manjaram
Dt. Inspector of F. & C.
Madras

Copy of the replies to the ^(a) Audit report for elementary Education Fund Accounts for 1945-46. *ba*

Para 4(i) The excess payment has since been recovered in vr.5547-45-46.

(ii) Acknowledgement for 3 cases have since been produced and for the remaining one it will be produced.

(iii) The Government have condoned the purchase of cotton in their Memorandum No.44908-Cl-46 Edn. dated 17-9-46 and the objection has been dropped.

(iv) Pay of the Secondary Grade Teachers have been refixed. The papers C6-3128/37 will be produced.

(v) Acknowledgement for 3 cases have since been produced and for the remaining one it will be ~~spare~~ produced.

(vi) Verification of the service registers have since been made.

(vii) The writes off papers will be produced.

Vii. *Establishment list will be produced*
5. The grant of Rs. 4356/ drawn from Arrear Toll Compensation has since been transferred to "conservancy Fund" in Vr.No.3208/October 46

6. The Director of Public Instruction has since been addressed for his approval.

7. The vouchers will be produced.

8(i) & (ii) The acknowledgements will be produced.

(iii) Vide acknowledgement in Vr .5715/45-46

(iv) do 5689/45-46.

9. Verification has since been made. They will be produced.

10. The tools and plant registers are being scrutinised and the registers will be produced soon after scrutiny.

(b) The certificates will be produced soon after verification.

/True Copy./

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Copy of the M.C.R. 1010/10-2-'47
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Sub.: Replies to the Audit report on the Elementary Education
Fund accounts of this Municipality for the year 1945-46

Resolution:

Approved.

Sd/- M.V. Nellesmuthu Pillai,
Chairman.

/True Copy./

Examiner's office.

Subject:- Audit Report-Elementary Education Funds-1945-46
Municipal Council- Madura- Replies-forwarded.

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

2. The Annual Objection statement has not been
returned with replies.

[Signature]
Asst. Examiner of L.F. Accts.

[Signature]

64/57 Audit Report 1945-46 - E.E. fund ^{E.E.H.C-1} ~~1~~
M. C. Madura - Recorded.

C.No. 21817C-1/47 Born the Exr of C.F.A. L.F. 10117 d/17.3.47

plccf G.O. (M) 888 Edn. d/ 20.3.47
Recorded

plccf 2. The Annual objection
statement should be returned with
replies to the Examiner of L.F. A. ~~and~~ at
an early date.

To the Commr.
Madura mty.
(Thro' the C.M.C.)

" " D.P.T.
(with copy of audit
report)

" " Exr of C.F. A.

[Signature]
Asst. Exr

8/3/47
18/3/47

8/3/47

No. D.Dis.7740/47

Municipal office, Madure,
Dated 1-4-47

From

I.D.N. Sahi Esq., I.C.S.,
Commissioner & Special Officer,
Madure Municipality, MADURA.

To

The Secretary to Government,
Education & Public Health Department,
MADRAS.



Sir,

Sub.: Audit report -1945-46 Elementary Education funds -
Madure Municipal council - Audit Objection Statement
already -sent intimated.

Ref.: G.O.No.Ms.888 Edn. d/20-3-'47

The annual objection statement of the Madure Municipal council
on the Elementary Education Funds for 1945-46 was returned with
replies to the District Inspector of Local Fund accounts, Madure,
in this office L.Dis. 25616-46 dated 11-3-'47

JM 2-4- 2/2/47

Commissioner.

P.T.O.

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Exp. 14
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No action ~~is~~ necessary. May be
filed with Go. 888 Edin dt 20.3.47 ©

J.P.L. ~~RE~~
9.4.47

Ap
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WHL
col u/lu

O.T.C.

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