

close.

28/11

Edu. (1948)

[Despatch Abstract.]

G.O. No. 1082 Edu.

Ms.

Dated. 3-5-48

UF 8719/5.3.48

Examiner's Office



Subject: Dharmapure Municipality - Elementary Education Funds - Audit Report - 1946-47.

Forwarded to the Secretary to Government, Education and Public Health Department, Madras, with copies of the replies of the Commissioner and the resolution of the Municipal Council, approving the same.

2. Paragraph 5 of Audit Report: The reply is vague. The Commissioner may be requested to report if in the old ~~the~~ objections have been settled.

17029

R. K. Chari 24 2/48
Assistant Examiner.

[Signature]
23.2.48.

L. f. 3465 / 28/47

Report on the Elementary Education Fund Account of the
Perampalam Municipal Council of the Coimbatore District, for
the year 1946-47.

-101-

Name of Auditor:- Sri S. Vadam Ayyar,
District Inspector of Local Fund Accounts,
Salem.

Time taken for Audit:- From 25-7-1947 to 1-8-1947.

The Office of Executive authority was held by the following
persons:

Name of person.	Period of office.	
	From:	To:
Sri A. Raghuthama Rao, Manager, in additional charge.	1-4-1946	17-4-1946
Sri A. Narayanan.	23-7-1946	26-7-1946
Sri A. R. Chandrasekara Ayyar.	18-4-1946	22-7-1946
Mr. H. C. Richard.	27-7-1946	24-9-1946
Sri C. Ganapathi Pillai.	25-9-1946	11-2-1947
Sri V. P. Kankaraj.	12-2-1947	10-3-1947
	11-3-1947	31-3-1947

2. The receipts and payments during the year are shown in the abstract of the annual account appended together with the opening and closing balances. A single cash book was maintained for both the general and elementary education funds. The closing balance in the cash book, viz., Rs. 1,37,419-12-3 agrees with the sum total of the balances of the several accounts for March 1947 and is in agreement with the total balance in the Sub-treasury Pass book 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 have been detailed in the Annual objection statement which should be treated as part of this report.

4. General review: The account closed with a balance of Rs. 7,543-11-5 on 31-3-1947 against Rs. 384-4-11 at the close of the previous year. The increase in the closing balance was ^{due} to the adjustment of Rs. 18,590-11-0 from the arrear toll compensation sanctioned in the year. In G.O. No. 440, Education, dated 1-3-1946, a sum of Rs. 19,975 being the amount of anticipated deficit was ordered to be adjusted but a sum of Rs. 18,590-11-0 only was got adjusted to the elementary education fund evidently with reference to the anticipated deficit at the time of adjustment.

5. Objections pending settlement for over 120 years: Five items of objections relating to 1941-42 ~~for settlement~~ Rs. 279-5-0 are still pending settlement.

salary amounting to Rs.4-13-0 promised to be recovered — not recovered till the close of audit. In another case where recovery of excess payment was stated to have been already effected, credit was not pointed out. In the remaining three cases, payee is acknowledgement and other records called for remained to be produced. The delay in the settlement of objections was due to the incomplete replies furnished in the objection statements. The prompt settlement of the objection calls for the personal attention of the Commissioner.

6. Expenditure in excess of allotment:- Against the provision of Rs.35,000/- under 1- staff - salaries and allowances of masters and clerks and servants in the budget estimate approved in G.O.No.440, Education, dated 1-3-1946, the expenditure incurred up to the close of year amounted to Rs.36,022-8-0. The sanction of the Council was not obtained for the necessary reappropriation of funds as required by G.O.No.139, Education, dated 29-1-1942.

7. Education tax on vacant lands - short levy.

In G.R.No.230, dated 23-10-1944, the Council resolved to revise the education and lighting taxes levied on vacant lands as follows from 1-4-1945.

Education tax - Rs.0-3-0 per half year
per 80 sq. yds or part thereof.
Lighting tax - Rs.0-0-10½ per half year
per 80 sq. yds or part thereof.

and the resolution was confirmed in G.R.No.325 dated 27-1-1945. The revised consolidated tax on vacant sites for 80 sq. yards per half year works up to Rs.0-5-7½ as shown below. It was however noticed that the consolidated tax on vacant lands continued to be levied at the old rates in force prior to 1-4-1945, viz.,

	Rs.	as.	ps.
General tax.	0	1	0
Scavenging tax.	0	0	3
Education tax.	0	3	0
Lighting tax.	0	0	10½
T. & D. tax.	0	0	6
	0	5	7½

The omission to levy increased tax according to the notification was pointed out in item 3 of the Objection statement for the 1 half year, but action remained to be taken to recover

or make good the loss of revenue. The omission to levy increased rate under education tax has resulted in a loss of about of about Rs.400/- for the years 1945-46 and 1946-47.

8. Inadmissible grant of leave to teachers and excess payments.

(i) In a few cases, it was noticed that leave granted to the teachers was in excess of that admissible to them according to the leave accounts and that increments were allowed without deducting periods of leave on loss of pay etc. In a few other cases, it was seen that probationers were granted unearned leave on private affairs on half pay though this kind of leave is admissible only to approved probationers and permanent man. Excess payments amounting to about Rs.53-10-0 detailed in the Annual Objection Statement would need to be recovered by suitably modifying the leave granted.

(ii) In a few other cases, it was also noticed that leave granted to teachers was omitted to be noted in the service registers. Such omission would need to be guarded against.

9. Tools and Plant registers - defects in.

Several articles condemned during verification were eliminated from the stock account. The disposal of the articles was not pointed out. In the West Balizawar mixed school, a few items of articles were found to be missing. The action taken for recovery of cost of missing articles was not pointed out.

10. The result of audit may be considered fairly satisfactory.

11. The gross receipts and charges for the year were Rs. 46,321-13-6 and Rs. 39,162-7-0 respectively.

12. Seventeen items of objections involving a sum of Rs. - Rs. 758-1-4 were pending settlement at the close of audit as detailed in the Annual Objection Statement.

Year.	No. of items.	Amount.
1944-45	5	Rs. 279 5 0
1946-47	12	478 12 4
		758 1 4

R. Naghavachariar,
Assistant Examiner of

Forwarded to

Forwarded to the 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 Dharapuram Municipal Council (for the year ended 31st March 1947) is herewith forwarded to The Secretary to Government, Education & Public Health Department, Fort St. George, Madras, with reference to rule 58(d) of schedule IV of the Madras District Municipalities Act, 1920. The original was forwarded to the Executive Authority, Dharapuram, in L.F.No. Dated:

/True copy/

Examiner's Office,
Dated: 25-8-1947.

K. Krishnamurthy
Superintendent Rs

22/8/47

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE Dharapuram Municipal Council FOR THE YEAR 1946-1947				Final Budget
Fees.				appropriation
	Actuals, 1946-47	Total		
	Rs. A P	Rs. A P	Rs. A P	
OPENING BALANCE.				
Receipts--Ordinary.	384. 4 - 11			
(1) Education tax	Gross 9,307- 2 - 6 Less collection 966- 0 - 0 Net 8,341- 2 - 6			
(2) Fees and penalties under the Elementary Education Act.				
(3) Income from investments etc.				
(4) School Fees				
(b) Endowments.				
(6) Contributions. ^{Arrear Toll} _{compensation}	18,590- 11 - 0			19,975
(7) Other Receipts.				
(8) Government grant--				
(i) Under section 37 of the Elementary Education Act.	3,748- 0 - 0			3,785
(ii) Under proviso to section 37 of the Elementary Education Act.	3,001- 0 - 0			3,001
(9) Contribution from the General Account.	11,900- 0 - 0			11,900
(a) For payment of temporary allowance of Rs.4.				
(b) For other purposes.	741- 0 - 0			
(10) Investments realised. ^{Contribution for loss of} _{revenue in profession}				
(11) Advances recovered.				
Deduct --Refunds.				
Deduct--Amount transferred to capital				4,000
Total	46,321- 13 - 6			44,002
Receipts-Capital.				
(1) Government grants.				
(2) Endowments & Contributions.				
(3) Loans.				
(4) Contribution from General Account-ordinary.				
(b) Investments realised.				
Add--amount transferred from ordinary.				4,000
Total				4,000
Total Ordinary & Capital	46,321- 13 - 6			48,002
Grand Total, including opening balance.	46,706- 2 - 5			52,002



		Actuals, 1946-47			Total			Final Budget Appropriation
Heads.		Rs.	A	P	Rs.	A	P	Rs.
Expenditure-Ordinary.								
1. Staff—								
Salaries and Allowances,	19237-8-0							
Posters. Deans Allowance	16125-8-0							35,000
	669-8-0							
Clerks and servants.								8
Education tax-collection charges.								800
Contribution to Provident Fund.	793-0-0							2000
Travelling Allowances								
Stipend of teachers sent for training.								
2. Contingencies and equipment—								
Contingencies.								
House-rent.	1062-5-0							1152
Other items.	218-0-0							2,000
Equipment—								
Furniture and apparatus.								500
Library Books and Maps.								100
Other items.								50
3. Prizes and Scholarships.								2400
4. Repairs to Buildings.	1056-10-0							
5. Contribution to Examinations.								
6. Interest on repayment of debt.								
7. Investments made.								
8. Advances recoverable.								
Total	39162-7-0							44,002
Expenditure-Capital.								
1. Lands and Buildings.								4000
2. Equipment—								
(1) Furniture and apparatus.								
(2) Library Books and Maps								
(3) Investments made.								
(4) Other items.								
Total								4000
Total Expenditure—Ordinary and Capital	39162-7-0							48002
Total closing balance	7543-11-5							
Grand total in closing balance.	46706-2-5							48002

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Draft replies to the Audit report on the Elementary Education Funds of this Municipality for 1946-47

5. Action is being taken separately. The replies can be verified at the local Audit.

6. This will be guarded against in future. The sanction of the Council has been obtained vide C.R. No. 358 dated 20-11-47.

7. Miscellaneous bills have been issued for the entire demand for 1945-46 and 1946-47 and collection is going on. The entire sum has been recovered.

8. Entries of grant of leave are being recorded then and there. Such defects will not recur in future.

9. This will be verified and necessary recovery be made thereafter. A thorough check will be made for 1947-48 and the Register brought up to date.

K. Narayanaiah
Commissioner.

10248

11/20/2.

Copy of resolution No: 443 dated 29-1-'48 of the
Dharapuram Municipal Council

Audit report on the Elementary Education Fund of this Municipality
for 1946-47 and to approve of the Draft replies prepared by the Commi-
ssioner.

Resolution No: 443
Approved.

Sd. Mr. E. V. H. Rao.,
Chairman

(True Copy)

K. Narayanaiah
Commissioner. 10/1/48

For

Copy of resolution No: 1443 dated 29-1-48 of the
Sharapuram Municipal Council
Audit report on the Elementary Education Fund of this Municipality
for 1946-47 and to approve of the Draft replies prepared by the Commi-
ssioner.

Resolution No: 1443
Approved.

Sd. Mr. E. V. H. Rao.,
Chairman

(True copy)

Commissioner.

C.No. 17029/48

Edn. & P.H.(G.I.) Deptt.

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal

Council, Sharapuram. - Recorded with

remarks.

READ: From the Municipal Commissioner, ,
Ref. No. dated

From the Examiner of Local Fund Accounts, L.F.No. 8719/
dated. 5-3-48

ORDER No.

1082
Pt/Ms. EDUCATION, dated the 3-5-48

Recorded.

2. Paragraph 5 of the Audit Report. A copy of the further remarks
of the Examr. of L.F. Accts. in his a/c. read above is communicated
to the Commr. for necessary action.

To the Municipal Commissioner, Sharapuram
Copy through C.M.C.
the D.P.I. (with a copy of
Audit report)
the Examiner of L.F. Accounts.
Spare copy.

1/5/48

1954-1955

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