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Sectt. II-27-58,004-27-10-47.

# Edu. (1948) Department.

No.

SERIES.

G.O. NO.

1084 . Edu.

P-8

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Dated

3-5-48.

(2)

# Back Papers.

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

| No. | Department. | Date. | G.O. |
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L.F. 8662 | 4/3/48 U / Commissioner's Office.

Subject: Audit Report - Elementary Education - Funds - Municipal Council - Balan - 1946-47:

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.

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Rickharni  
Assistant Examiner. 192

19.2.48

பாதுகாப்பு பிரிவு-1

செப்பனிகுவர் பெயர்: அ. நகராட்சி

செப்பனிகுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள். 10/08

25/17/3109  
சர்பார்ச்சு  
முதல் முற்பாள  
கையொப்பம்

25/17/3109  
சர்பார்ச்சு  
2ம் முற்பாள  
கையொப்பம்

25/17/3109  
சர்பார்ச்சு  
உதவியாளர்  
கையொப்பம்

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF  
THE SALEM MUNICIPAL COUNCIL, SALEM DISTRICT  
FOR THE YEAR 1946-47

Name of auditor : Sri S. Vedam Ayyar  
Dt. Inspector of L.F. Accounts, Salem.

Time taken for audit: From the 6th August 1947 to the 1st September 1947.

The Office of the Commissioner was held by Sri M. Meenakshi Sundaram Pillai during the year.

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. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the general and elementary education funds during the year. The closing balance in the cash book viz., Rs. 7,56,504-14-7 agrees with the consolidated closing balance of the general and elementary education funds as per account for March 1947, and is in agreement with the balance in the Treasury and bank pass books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are dealt with in the annual objection statement which should be read as a part of this report.

4. BUDGET-EXPENDITURE IN EXCESS OF ALLOTMENTS:

Expenditure was incurred in excess of the budget provision, approved in G.O. No. 714 Edn., dated 2nd April 1946 under the following heads of accounts. The sanction of the Director of Public Instruction was not obtained for the necessary reappropriation of funds as required by G.O. No. 139 Edn., dated 29th January 1942.

| Heads of account.           | Actuals.<br>Rs. as ps | Budget Figure.<br>Rs. |
|-----------------------------|-----------------------|-----------------------|
| (1) Ordinary                |                       |                       |
| (3) Prizes and scholarships | 146-10-2              | 100/-                 |
| (11) Capital                |                       |                       |
| (2) Equipment               |                       |                       |
| (1) Furniture and apparatus | 1,576-2-0             | 1,000/-               |

5. LEVY OF SCHOOL FEES IN HIGHER ELEMENTARY SCHOOL FOR GIRLS AT PORSANAPET.—REPORTS IN AND OTHER IRREGULARITIES:—  
The daily fee collection register was not written in

up with reference to actual collections but the names of the pupils were written up serially from the attendance registers and dates of collection noted against each pupil. Further remittances were made in the municipal office only once a month though under the existing regulations relating to the collection of fees in higher elementary schools, school fees collected by the head-masters should be remitted once a week. For non-payment of fees within the time prescribed, fines were not levied as is done in the other four higher elementary schools. Admission fees were also not collected from the pupils who were admitted during the course of the year in classes 5 to 8.

**6. COMPULSORY EDUCATION SCHEME - DEFAULTERS - FINES NOT COLLECTED:**

Compulsory Education was introduced inwards 3, 4 7 and 19 of this municipality in G.O.No.1398 Edn., dated 10th July 1935 from 1st August 1935 and inwards 2, 5, 6 and 8 from 1st July 1941 in G.O.No.935 Edn., dated 18th June 1941. The attendance committee met often during the year and have recorded that several boys and girls of school going age were not attending schools for each quarter in spite of notices. But no action was taken to collect fines from the parents and guardians of these children. During the year under report, a sum of about Rs.105/- was omitted to be collected as fines. A register was also not maintained showing the demand, collection and balance of such fines for each quarter. The educational fines should be recovered or made good unless they are got written off by Government.

**7. SERVICE BOOKS - NOT OPENED FOR ACTING TEACHERS:-**

It was noticed in a few cases detailed in 11 of the annual objection statement that service books were opened on behalf of persons appointed for the first time. Books may be opened for all acting teachers only.

**8. REGISTER OF TOOLS AND PLANTS OF ELEMENTARY SCHOOLS ANNUAL VERIFICATION REPORTS IN:-**

(i) The duty of verifying the balance register of tools and plant of elementary schools

delegated to the Supervisor of schools. It was accordingly done. The registers were merely countersigned by the Commissioner. As it was delegated to one of the subordinates of the municipality it is necessary for the Commissioner to test check a few items to ensure that the verification was properly done. There was no information as to whether this has been done.

(11) In respect of the following schools, the registers were not made available for scrutiny:

- (i) Annamalai Hindu Girls.
- (ii) Gopal Hindu Girls
- and (iii) Metta Street Hindu Girls

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9. The general result of audit may be considered satisfactory

10. The gross receipts and charges of the fund for the year were Rs.1,95,162-8-5 and Rs.1,84,824-6-3 respectively.

11. Fourteen items of objections involving a sum of Rs.114-12-0 were pending settlement as detailed in the annual objection statement.

R. RAGHAVACHARIAR  
Assistant Examiner of L.F. Accounts,  
Western Circle, Salem.

REVENUE



REPORT OF THE ELEMENTARY EDUCATION FUND ACCOUNT OF THE SALEM MUNICIPAL COUNCIL, SALEM DISTRICT FOR THE YEAR 1946-1947.

Name of Auditor. .... Sri S. Vedam Iyer, District Inspector of Local Fund Accounts, Salem.

Time taken for audit: From the 6th August 1947 to the 1st September, 1947.

The Office of the Commissioner was held by Sri M. Minakshisundaram Pillai during the year.

2. The receipts and payments during the years are shown in the abstract of the annual account appended, together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the general and elementary education funds during the year. The closing balance in the cash book viz., Rs. 756504-14-7 agrees with the consolidated closing balance of the general and elementary education funds as per account for March 1947, and is in agreement with the balance in the Treasury and bank pass books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are dealt with in the annual objection statement which should be read as a part of this report.

4. BUDGET EXPENDITURE IN EXCESS OF ALLOTMENTS:

Expenditure was incurred in excess of the budget provision, approved in G.O.No.714, Edn., d/2nd April 1946 under the following heads of accounts. The sanction of the Director of Public Instruction was not obtained for the necessary reappropriation of funds as required by G.O.No.139, Edn., dated 29th January 1942.

| HEADS OF ACCOUNT.                                        | ACTUALS.<br>Rs. | BUDGET FIGURE.<br>Rs. |
|----------------------------------------------------------|-----------------|-----------------------|
| (i) Ordinary.<br>3 prizes & scholarships.                | 146-10-2        | 100/-                 |
| (ii) Capital (2) Equipment.<br>1. Furniture & apparatus. | 1576--2-0       | 1000/-                |

5. LEVY OF SCHOOL FEES IN HIGHER ELEMENTARY SCHOOL FOR GIRLS AT PORNABAPET - Defects in and other irregularities:-

The daily fee collection register was not written up with reference to actual collections but the names of the pupils were written up serially from the attendance registers and dates of collection noted against each pupil. Further remittances were made in the municipal office only once a month though under the existing regulations relating to the collection of fees in higher elementary schools, school fees collected by the headmasters should be remitted once a week. For non-payment of fees within the time prescribed, fines were not levied as is done in the other four higher elementary schools. Admission fees were also not collected from the pupils who were admitted during the course of the year in classes 5 to 8.

6. COMPULSORY EDUCATION SCHEME - Defaulters - Fines not collected:

Compulsory education was introduced in Wards 3, 4, 7 and 19 of this Municipality in G.O.No.1398, Edn., d/10th July 1935 from 1st August 1935 and in Wards 2, 5, 6 and 8 from 1st July 1941 in G.O.No.935, Edn., d/18th June 1941. The attendance committee met often during the year and have recorded that several boys and girls of school going age were not attending schools for each quarter in spite of notices. But no action was taken to collect fines from the parents and guardians of these children. During the year 1946/- was omitted to be collected for each quarter. The committee should have taken action on these children.

Forwarded to the Executive Authority, Salem municipal council in duplicate with the request that the report may kindly be returned within two months to the Dt. Inspector of L.F. Accounts, Salem with your reply in triplicate duly approved by the Rt. Municipal Council for submission to Government. Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of Salem municipal council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government, E. & P.H. department with reference to Rule 53(a) of schedule IV of the Madras Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.No.

/TRUE COPY/ *Rho p 1/4/47*  
Office of the Superintendent  
Examiner of L.F. Accounts,  
Madras-10  
*17/9/47*

are got written off by Government.

7. SERVICE BOOKS - Not opened for acting teachers:-

It was noticed in a few cases detailed in item 1 of the annual objection statement that service books were not opened on behalf of persons appointed for the first time. Service books may be opened for all acting teachers early.

8. REGISTER OF TOOLS & PLANTS OF ELY. SCHOOLS ANNUAL VERIFICATION - Defects in:-

(i) The duty of verifying the balances in the stock register of tools and plant of elementary schools was delegated to the Supervisor of schools. It was accordingly done. The registers were merely countersigned by the Commissioner. As it was delegated to one of the subordinates of the municipality it is necessary for the Commissioner to test check a few items to ensure that the verification was properly done. There was no information as to whether this has been done.

(ii) In respect of the following schools, the registers were not made available for scrutiny;

- (1) Annampet Hindu Girls,
- (2) Cogai Hindu Girls; and
- (3) Mattu Street Hindu girls.

9. The general result of audit may be considered satisfactory

10. The gross receipts and charges of the fund for the year were Rs.195162-8-5 and Rs.184824-6-3 respectively.

11. Fourteen items of objections involving a sum of Rs.114-12-0 were pending settlement as detailed in the annual objection statement.

R. Raghavachariar,  
Asst. Examiner of L.F. Accounts,  
Western Circle, Salem.

/true copy/

S. V. S. Anand  
District Inspector of L.F. Accts.

COPY OF AUDIT REPLY - 1946-47

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PARA 4 (1) Orders of Government have been obtained in Memo No 20673-C-47-1 Education dated 22-3-47. The same will be produced at the next audit.  
(2) Orders of Government have been obtained in Memo No 404-2/C1-47 Education dated 24-3-47. The same will be produced at the next audit.

PARA 5. The Headmistress, Ponnampet Higher elementary Girls School was instructed to rectify the defects pointed out and these change since been rectified

PARA 6. Action is being taken to collect the fines or to have them written off by the Council. A register showing the demand collection and balance is being maintained.

PARA 7. Service books for the acting teachers will be opened and they will be shown during the next local audit.

PARA 8. (1) Noted. This is done by a responsible subordinate. It is difficult to find time to do this check in bigger Municipalities. Once it is verified the responsibility is fixed.

(2) The registers will be produced at the next audit.

Commissioner  
3 COMMISSIONER.

SALEM MUNICIPALITY

Extract from the Proceedings of the Salem Municipal Council, passed at  
its meeting held on 22-12-47

Resolution No. 1171.

Read Annual audit report on the elementary education Fund account  
of the Salem Municipality for the year 1946-47 and the replies therefor.

APPROVED.

Sd/- N. Jagannathan,  
Chairman, Municipal Council,  
Salem

/true copy/

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

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Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council, Salem .....

Recorded with

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

From the Examiner of Local Fund Accounts, L.F.No. 8662  
dated. 4.3.48

ORDER No. 1084

It/MS. .... EDUCATION, dated the

3.5.48

Recorded.

To the Municipal Commissioner, Salem  
the D.P.I. (with a copy of  
Audit report)  
the Examiner of L.F.Accounts.  
Spare copy.

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