

1948

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[Despatch Abstract.]

G.O.

No.

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Ms.

Dated 3-5-1948.

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பாதுகாப்பு பிரிவு  
 செப்பனிருப்பவர் பெயர் : வி. கென்குமரி  
 செப்பனிருவதற்காக எடுத்துக்  
 கொள்ளப்பட்ட நாள். 10/08  
 செப்பனிட் முடித்த நாள். 3/09.  
 25/12/09 சரிபார்க்கும்  
 முதல் முறிபாள  
 கையொப்பம்  
 2/12/09 சரிபார்க்கும்  
 2ம் முறிபாள  
 கையொப்பம்  
 2/12/09 ஆராய்ச்சி  
 உதவியாளர்  
 கையொப்பம்

15-4-91  
 19-4-08  
 Examiner's Office. 2/1085  
 Subject: Audit Report for 1946-47- Madura Municipal  
 Council- Elementary Education Fund- Replies.  
 2 APR 1948  
 Forwarded to the Secretary to Government, Education  
 and P.H. Department.

2886/2. Para 6 of the audit report:- As the provision in  
 the revised estimate for 1946-47 was not specifically  
 approved by Government, sanction of the Director of  
 Public Instruction would be necessary for excess  
 expenditure over the original budget allotment.  
 Similarly, the sanction of Government would be  
 necessary for the excess total expenditure 'Ordinary'  
 over the provision in the original budget.

The settlement of the other objections has been  
 taken up with the Commissioner.

97  
 Assistant Examiner of L.F. Accounts.

KR  
 25/12/08

L.F. 4295 / 26-9-47 3

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS  
OF THE MADURA MUNICIPALITY: MADURA DISTRICT: FOR THE YEAR - 3  
1946 - 47. 27 SEP 1947 1985

Name of auditor: SRI G.R. THOTAPATI: District Inspector of Local Fund Accounts.

Time taken for audit: 18-8-1947 to 18-9-1947.

The Office of Executive Authority was held by I.D.N. SAHJ ESQ., I.C.S. Commissioner from 1st April 1946 to 31st March 1947 except during the periods from 5th June 1946 to 4th July 1946 and from 12th October 1946 to 1st November 1946 when he was on leave. Dr. T.S. Adisubramanian, Health Officer, was in charge for the period from 5th June 1946 to 17th June 1946 and Dr. T.C. John, Health Officer was in charge for the periods from 18th June 1946 to 4th July 1946 and from 12th October 1946 to 1st November, 1946.

3. The receipts and payments during the year are shown in 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 the Elementary Education Fund during the year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the accounts for March 1947 and is in agreement with the balance in the Bank and Treasury pass books after allowing for uncashed cheques and unremitted revenue in hand at the close of the year.

4. The more important irregularities are noted below. Irregularities of a minor nature are detailed in an annual objection statement, which should be read as part of this report.

FINDING OBJECTION OF THE PREVIOUS AUDIT REPORT.

5 (paragraph 4 (viii) and 10(a) of the audit report 1945 - 46: The tools and plant registers and the relevant papers in support of the write-off were not produced.

6. B U D G E T: The following table indicates the heads of account under which expenditure was incurred in excess of the provision in the budget for 1946 - 47 as approved in G.O. No. 514, Edn., dated 8th March, 1946.

| HEAD OF ACCOUNT.                         |     | EXPENDITURE. B U D G E T. |    |    |              |
|------------------------------------------|-----|---------------------------|----|----|--------------|
| 1. STAFF: Salaries & allowances: Masters | ..  | 3,06,806                  | 11 | 10 | Rs. 2,77,240 |
| Clerks and servants                      | ... | 3,071                     | 8  | 0  | Rs. 2,835    |
| 2. Contingencies .. House rent..         | ..  | 17,822                    | 8  | 4  | Rs. 16,620   |
| .. Other items.                          | ..  | 15,686                    | 11 | 3  | Rs. 11,500   |

/p.t.o./

It was stated that in most cases the expenditure was covered by provision in the revised estimate for 1946-47. The provision in the revised estimate for 1946-47 was not specifically approved by Government - either in G.O. No. 820 Edn., dated 24th February 1947 wherein the budget for 1947-48 alone was approved.

In letter N. B.C. 13858 - 47, dated 12th September 1947, the Commissioner requested the approval of the Director of Public Instruction to expenditure on 'contingencies and equipment' in excess of the provision in the revised estimate. As the revised estimate for 1946-47 was not specifically approved by Government it does not carry with it any authority for appropriation.

The total expenditure under 'ORDINARY' amounted to Rs. 3,38,290/5/- against the provision of Rs. 3,39,000/- in the Budget. The sanction of Government is necessary to the excess under rule 4 of the rules issued under Section 36 (2) of the Elementary Education Act in G.O. No. 139, Edn., dated 26th January 1942. This may now be obtained.

7. TENDERS FOR PURCHASE OF COTTON FOR SPINNING: DEFECTS IN INVITATION: Tenders were invited for the supply of cotton required for spinning classes in elementary schools, by affixing a copy of the tender notice dated the 13th November 1943 to the notice board of the municipal office and by circulation among nine select local contractors. As tenders dated the 30.11.46 from fourteen leading merchants, both within and without Madurai, as directed by the Council in its resolution No. 837 dated the 26th November 1946. Only Sri Shanmuga Nadar of Virudhunagar quoted a rate of Rs. 570/- per kandy in his letter dated the 3rd December, 1946 and on his agreeing later to supply at Rs. 550/- per kandy, the contract was concluded with him for the supply of 3000 lbs of cotton with the approval of the council in its resolution No. 1069 dated the 1st February, 1947. A sum of Rs. 2,195/- was paid on vr. No. 6443, dt March 1947. The omission to invite tenders by advertisement in at least one newspaper circulating in the district and in the province, as required by rule 2(1)(a) of the rules issued with G.O. No. 2432 L.A., dated the 11th September 1941 as amended, may now be got condoned by government. The entry in stock account for the receipt of 3000 lbs of cotton was not appointed out.

8. BUILDING WORKS: PLANS AND ESTIMATES APPROVAL OF DIRECTOR OF PUBLIC INSTRUCTION NOT OBTAINED: (1) The work relating to providing a compound wall to the Ramanagaram Boys' school for which an estimate for

Rs. 3,000/- was approved by the council in resolution No. 1309 (3) dated the 10th April 1943, was got executed on <sup>contract</sup> after invitation of tenders and a sum of Rs. 2,740/- was paid in all to the contractor on the following voucher

Voucher No. 3628/ 10- 46.  
5338/ 1- 47.

Rs. 1,885 0 0  
Rs. 890 0 0

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Rs. 2,740 0 0

The approval of the Director of Public Instruction to the plan and the estimate required by Article 304- A.A. of the Municipal Account code as amended by G.O. No. 2218 L.A., dated the 11th October 1944 and G.O. No. 506, Edn., dated the 2nd April 1945 was not pointed out.

(11) A sum of Rs. 1,026/- was paid on vr. No. 2566/7-46 towards cost of putting up a country tiled shed in the private sites bearing door Nos. 6 & 7 for providing additional accommodation to the Khandasattu street Boys' school. The approval of the Director of Public Instruction to the plan and the estimate required under the rules cited above, was not pointed out upto the close of audit.

(2) As the work was executed on land not belonging to the municipal council the sanction of Government would also be necessary to the expenditure.

(3) An additional rent of Rs. 25/- per mensem was allowed though the shed was put up at the cost of the municipal council. The reasons for the increase may be stated and the authority for the increased payment pointed out.

9. PAY DRAWN FOR CERTAIN POSTS WHILE DUTY WAS PERFORMED IN OTHER POSTS: IRREGULARITIES AND EXCESS PAYMENTS: Alagarasami Naidu, a watchman attached to the Mills Boys' school was posted to work in Central Workshop and paid Rs. 14/- per mensem from Elementary Education Fund, while Ramasami pillai, a watchman attached to the Central Workshop, was posted to work in the Tallakulam Boys' school and paid Rs. 12/- per mensem from the general funds. Prior to issue of G.O. No. 775, L.A., dated the 26th April 1947, watchmen could only be paid at market rate not exceeding Rs. 12/- per mensem. The excess paid to Alagarasami Naidu at the rate of Rs. 2/- per mensem may be recovered and credited to Elementary Education Funds.

10. VOUCHERS NOT PRODUCED: Vouchers aggregating Rs. 1,540/5/4 in value as indicated in the half yearly and annual objection statements were not available at the time of tracing into the posting register at the conclusion of audit.

11. RECOGNITION NOT OBTAINED: In council resolution No. 294 dated 5th July 1943 it was resolved to open a new elementary school Droupethiaman Civil

school and the school was opened from 1-8-46 with three teachers and a conductress. The recognition of the school by the Inspectress of schools was not obtained upto the close of audit. The orders on the application for recognition made as late as 14th March 1937 are awaited.

#### DISTRICT

12. APPROVAL OF ~~KKKKEK~~ EDUCATIONAL OFFICER NOT OBTAINED: The strength of the teachers in the following school was increased as per resolution of the council noted against each. The approval of the District Educational Officer was not pointed out to the increase in the strength.

| NAME OF SCHOOL.       | Original Strength. | STRENGTH AFTER INCREASE. | MUNICIPAL COUNCIL'S RESOLUTION SANCTIONING THE INCREASE. |
|-----------------------|--------------------|--------------------------|----------------------------------------------------------|
| East Perumal Boys ... | 2 Teachers         | 5 Teachers.              | C.R. 229 dated 5-7-46.                                   |
| Klugadal ...          | 8                  | 9                        | 991, dated 10.2.1947.                                    |
| Pandia Vellala ...    | 7                  | 8                        | do.                                                      |
| Sambandamurthy ...    | 6                  | 7                        | 105E, dated 21-2-47.                                     |

13. ESTABLISHMENT AUDIT REGISTER: BOYS SCHOOL: DEFECTS: TOTALS were not struck in the fly-leaves and the sanctioned amounts not entered in column 3 of the audit register. The entries in the fly-leaves and the orders sanctioning the establishments were not attested by any responsible officer.

The transfers effected and the increments given to the teachers during the course of the year were not noted in the fly-leaves to facilitate check by the municipal office before the bills were passed for payment, ~~tax~~ or in audit. The payment of dearness allowance was posted in the audit register in RED ink. It would suffice if this is posted separately and not in RED ink as red ink entries are apt to be mistaken for refunds etc.,

14. SERVICE REGISTERS: ANNUAL VERIFICATION NOT RECORDED: The -- certificate of annual verification of service for the year ending 31st December 1946 was not recorded in the service registers of teachers upto the close of audit.

15. REGISTERS AND RECORDS NOT MAINTAINED: The establishment list and the register of increments prescribed in G.O. No. 76, L.A., dated the 27th January 1947 were not opened and maintained.

16. TOOLS AND PLANT REGISTERS: The closing balance as on 31st March 1947 were not struck and the opening balances not carried forward to a new set of pages for 1947-48. A certificate of verification of the balance as on 31st March 1947 was not recorded in the Tools and Plant registers.

17. The result of audit may be considered SATISFACTORY.

18. The gross receipts and charges of the year were Rs. 5,74,005 - 2 - 10 and Rs. 5,67,733 - 6 - 11 respectively.

19. FIFTY-ONE items of objections involving a sum of Rs. 426 - 2 - 8 were pending settlement at the close of audit as detailed below: -

| Y E A R.  | NO. OF ITEMS. | A M O U N T. |
|-----------|---------------|--------------|
| 1944 - 45 | 1             | - - -        |
| 1945 - 46 | 11            | Rs. 528 9 8  |
| 1946 - 47 | 50            | Rs. 97 9 0   |
| TOTAL ... | 61            | Rs. 426 2 8  |

T.K. SWINIVASAN,  
Assistant Examiner of Local Fund Accounts, Southern circle,

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/Accounts of the Madura Municipal council (for the year ended 31-3-1947) is herewith forwarded to the Secretary to Government, Education & Public Health Department, Madras with reference to rule 52(d) of schedule IV of the Madras District Municipalities Act, 1920. The original was forwarded to the Executive Authority, Madura Municipal council in L.F.No. dated 1947.

/True copy/

Examiner's office, Madras-10

*Superintendent*  
SUPERINTENDENT.

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Annual Account of Receipts and Charges of the Elementary Education Fund  
of the Madras Presidency for the year 1936-391 1947 1085

| Heads.                                                            | Actuals, 1936-37. |       | Total. |       | Final Budget Appropriation. |       |
|-------------------------------------------------------------------|-------------------|-------|--------|-------|-----------------------------|-------|
|                                                                   | RS.               | A. P. | RS.    | A. P. | RS.                         | A. P. |
| Opening Balance ..                                                |                   |       | 13345  | 60    |                             |       |
| <i>Receipts—Ordinary.</i>                                         |                   |       |        |       |                             |       |
| (1) Education tax .. .. .                                         | 1728369           | 30    |        |       | 166490                      |       |
| (2) Fees and penalties under the Elementary Education Act .. .. . |                   |       |        |       |                             |       |
| (3) Income from investments, etc. .. .. .                         |                   |       |        |       |                             |       |
| (4) School fees .. .. .                                           |                   |       |        |       |                             |       |
| (5) Endowments .. .. .                                            |                   |       |        |       |                             |       |
| (6) Contributions .. .. .                                         |                   |       |        |       |                             |       |
| (7) Other receipts .. .. .                                        | 3070              | 94    |        |       | 1000                        |       |
| (8) Government grant—                                             |                   |       |        |       |                             |       |
| (i) Under section 37 of the Elementary Education Act.             | 101270            | 10    |        |       | 98927                       |       |
| (ii) Under proviso to section 37 of the Elementary Education Act. | 8470              | 00    |        |       | 12826                       |       |
| (9) Contribution from the General Account—                        |                   |       |        |       |                             |       |
| (a) For payment of temporary allowance of Rs. 4.                  | 90167             | 00    |        |       | 90107                       |       |
| (b) For other purposes .. .. .                                    |                   |       |        |       |                             |       |
| (10) Investments realized .. .. .                                 |                   |       |        |       |                             |       |
| (11) Advances recovered .. .. .                                   |                   |       |        |       |                             |       |
| Deduct—Refunds .. .. .                                            | 1091              | 09    |        |       |                             |       |
| Deduct—Amount transferred to Capital.                             | 4443              | 11    |        |       |                             |       |
| Total ..                                                          |                   |       | 370220 | 01    | 339060                      | 00    |
| <i>Receipts—Capital.</i>                                          |                   |       |        |       |                             |       |
| 1. Government grants .. .. .                                      |                   |       |        |       |                             |       |
| 2. Endowments and contributions .. .. .                           |                   |       |        |       |                             |       |
| 3. Loans .. .. .                                                  |                   |       |        |       |                             |       |
| 4. Contribution from General Account—Ordinary .. .. .             |                   |       |        |       |                             |       |
| 5. Investments realized .. .. .                                   |                   |       |        |       |                             |       |
| Add—Amount transferred from Ordinary ..                           | 4443              | 11    |        |       |                             |       |
| Total ..                                                          |                   |       | 4443   | 11    | 50000                       | 00    |
| Total, Ordinary and Capital ..                                    |                   |       | 374663 | 12    | 389060                      | 00    |
| Grand total, including opening balance ..                         |                   |       | 388026 | 13    | 389060                      | 00    |

| Heads.                                       | Actuals, 1946-47. |       | Total. |       | Final Budget Appropriation. |       |
|----------------------------------------------|-------------------|-------|--------|-------|-----------------------------|-------|
|                                              | RS.               | A. P. | RS.    | A. P. | RS.                         | A. P. |
| <b>Expenditure—Ordinary.</b>                 |                   |       |        |       |                             |       |
| 1. Staff—                                    |                   |       |        |       |                             |       |
| Salaries and allowances ..                   | 193743            | 410   |        |       | 277240                      |       |
| Masters ..                                   | 113062            | 803   |        |       | 2935                        |       |
| Clerks and servants ..                       | 1957              | 803   |        |       | 7815                        |       |
| Education Tax—Collection Charges ..          | 1104              | 00    |        |       | 10500                       |       |
| Contribution to Provident Fund ..            | 8212              | 00    |        |       |                             |       |
| Travelling allowances ..                     | 10246             | 00    |        |       |                             |       |
| Stipend of teachers sent for training ..     |                   |       |        |       |                             |       |
| 2. Contingencies and equipment—              |                   |       |        |       |                             |       |
| Contingencies ..                             | 17822             | 84    |        |       | 16520                       |       |
| House-rent ..                                |                   |       |        |       |                             |       |
| Other items ..                               | 15686             | 13    |        |       | 11500                       |       |
| Equipment—                                   |                   |       |        |       |                             |       |
| Furniture and apparatus ..                   |                   |       |        |       | 750                         |       |
| Library books and maps ..                    |                   |       |        |       | 150                         |       |
| Other items ..                               |                   |       |        |       |                             |       |
| 3. Prizes and scholarships ..                | 100               | 00    |        |       | 300                         |       |
| 4. Repairs to buildings ..                   | 1344              | 37    |        |       | 8000                        |       |
| 5. Contribution to panchayats ..             |                   |       |        |       | 3350                        |       |
| 6. Interest on and repayment of debt ..      |                   |       |        |       |                             |       |
| 7. Investments made ..                       |                   |       |        |       |                             |       |
| 8. Advances recoverable ..                   |                   |       |        |       |                             |       |
| Total ..                                     |                   |       | 363290 | 50    | 339000                      |       |
| <b>Expenditure—Capital.</b>                  |                   |       |        |       |                             |       |
| 1. Lands and buildings ..                    | 4443              | 11    |        |       | 50000                       |       |
| 2. Equipment—                                |                   |       |        |       |                             |       |
| (1) Furniture and apparatus ..               |                   |       |        |       |                             |       |
| (2) Library books and maps ..                |                   |       |        |       |                             |       |
| (3) Investments made ..                      |                   |       |        |       |                             |       |
| (4) Other items ..                           |                   |       |        |       |                             |       |
| Total ..                                     |                   |       |        |       |                             |       |
| Total, Expenditure (Ordinary and Capital) .. |                   |       | 4443   | 11    | 50000                       |       |
| Total, closing balance ..                    |                   |       | 367733 | 61    | 387000                      |       |
| Grand total, including closing balance ..    |                   |       | 402166 | 72    |                             |       |

Replies to the Audit Report on the Elementary Education Fund/  
Accounts for the year 1946-47.  
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Para 5:- The tools and plant registers with the connected papers will be produced. (D.Dis.3332/44).

Para 6:- Necessary sanction has been obtained from the Director of Public Instruction, Madras, in his letter No.L.Dis. 2752-B2-47 dated 30-9-1947. The connected papers L.Dis. 13838/47 will be produced.

Para 7:- The Government have been addressed to condone the omission. (C4-26623/46).

Para 8(1) & (ii):- The relevant records with the particulars will be produced and explained.

Para 8(2):- Sanction of Government will be obtained and shown.

Para 8(3):- Connected papers will be produced.

Para 9:- The connected papers with the relevant records will be produced and explained.

Para 10:- The vouchers with the connected records will be produced.

Para 11:- The subject is still under correspondence with the Inspectress of Girls' Schools vide No.13562/46.

Para 12:- The approval of the District Educational Officer has already been obtained and it will be produced.

Para 13:- Defects since rectified and will be shown in audit.

Para 14:- The certificate of annual verification has since been recorded in the service registers and will be produced in audit.

Para 15:- The registers will be opened and produced for audit.

Para 16:- The opening balance is being carried forward to the new set of pages and the registers with the certificate will be produced.

Sd./ V.N. Subbarayan,  
Commissioner.

B.O.

Accountant. 16/12/47

SKS/16-12.

16/12/47

(31) E. R. Muthu  
District Inspector of Local Fund Accounts.

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M.C.R. No.1035/13-12-47.

Replies to the Audit Report on the Elementary Education Fund Accounts of this Municipality for the year 1946-47.

Resolution.

Approved.

Sd./ V.N. Subbarayan,  
Special Officer.

(True extract)

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T. T. Thalai  
Accountant, 16/12/47  
Madura Municipality.

16.12.47

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Edn. & P.H.(G.I.) Deptt. 9

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

Council, Madurai. . . . . - Recorded with 1085

remarks.

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

From the Examiner of Local Fund Accounts, L.F.No. 491  
dated. 19.4.48

ORDER No. 1085  
Rt/Ms. . . . . EDUCATION, dated the 8.5.48

Recorded.

M.22 of 2. Paragraph 6 of the Audit Report. A copy of the further remarks of  
the Examiner of L.F. Accts. in his audit. Read above is communicated to  
the Commr. for necessary action.

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

OSW  
11/5/48

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