

(194) Department.

SERIES.

G.O. NO. Ms.No.3136 Education

Dated 9th December 1948

[Despatch Abstract.]

AUDIT REPORT - 1947-48 Elementary Education Fund - Municipal Council
Tirupattur - Recorded with reamrks.

Back Papers.

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

Further Papers.

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

L.F.No. 6837

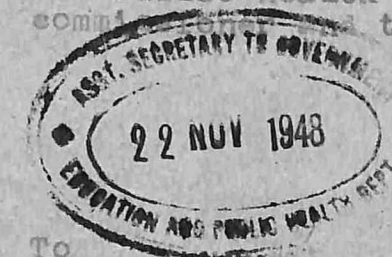
Office of the Examiner of Local Fund
Accounts, Madras-2. Dated 18.11.48.

Sub: Audit-Audit report-1947-48-Elementary Education Funds-
Tirupathur Municipality.

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p. 9. infra

Forwarded to the Secretary to Government, Education,
and Public Health Department, with copies of the replies of the
committees on the resolution of the municipal council.



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

*as
noted*

To
The Secretary to Government,
Education and Public Health Dept.,
Madras.

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND
ACCOUNTS OF THE TIRUPATHUR MUNICIPAL COUNCIL,
NORTH ARCOT DISTRICT: FOR THE YEAR 1947 - 48.

1-SEP-1948

Name of auditor: SRI P.V. SHIVASUBRAMANIAM, District Inspector
of Local Fund Accounts.

Time taken for audit: 1 From the 24th July 1948 to the 2nd August 1948.



* The office of the Executive Authority was held by
SRI N. KANNUSAMY NAIDU from 1-4-1947 to 2-2-1948;
DR. C. VEERAGHAVIAH, L. M. F., Municipal Health Officer
was in additional charge from 3-2-1948 to 7-2-1948 and by
Mr. A.J. John from 8th February 1948 to 31st March 1948.

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. The closing balance in the cash book viz., Rs. 76,633/15/9 - agrees with the consolidated closing balance of the various funds as per abstract attached to the account - for March 1948 and is in agreement with the Treasury Pass Book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. GENERAL REVIEW: The financial position was not satisfactory as the year opened and closed with a heavy deficit balance of Rs. 11,364/6/11 and Rs. 10,578/15/3 respectively. The deficit was caused by the introduction of the revised ^{scale} ~~rate~~ of pay and the grant of advance increments to the Elementary Education staff.

With a view to make good the deficit and improve the financial condition, the council was directed in G.O.No. 2686 Ean., dated 16.12.1947 under sub-section (2) of section 35 of the Elementary Education Act 1920 as amended, to alter the rate of the levy of education tax in its area from 4 1/2% to 6 1/2% per annum with effect from 1-10-47. This was, however not given effect to as the demand notices had already

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been issued by that time. The Government was therefore addressed to permit the council to levy the tax at the enhanced rate from 1-4-1948. But the Government in -- Memorandum No. 100917/47-3G., Edn., dated 27.1.1948 advised the commissioner to proceed with the collection of taxes at the existing rate of education tax viz., 42% for the -- second half year of 1947-48 pending the issue of orders on the Revised Budget Estimate for 1947-48. The tax is being levied at the enhanced rate with effect from 1-4-48 with reference to G.O.No.1047 Edn., dated 30.4.48. The revised budget estimate for 1947-48 approved in G.O.No.792 Edn., dated 6.4.48 does not condone the omission to levy the tax at the enhanced rate from 1-10-47. The specific sanction of Government needs therefore to be obtained for the non-levy of the tax at the enhanced rate during the second half year of 1947 - 48.

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 this report.

5. (a) EXPENDITURE IN EXCESS OF THE BUDGET ALLOTMENT: In paragraph 2 of G.O.No.792, Edn., dated 6-4-1948 while passing orders on the revised budget for 1947-48 the Council was -- permitted to increase the provision made under "Expenditure-ordinary" for Rs. 45,330/- to Rs. 52,130/- but as the actual expenditure went upto Rs. 53,382/15/6 the sanction of the Director of Public Instruction needs to be obtained therefor.

(b) Sanction of Government and the Director of Public Instruction remained to be obtained for the excess -- expenditure pointed out in paragraph 6 of the audit report for 1946 - 47.

6. EMPLOYMENT OF CONDUCTRESSES AND PAYMENT TO CART CONTRACTOR: OLD MUHAMMEDI GIRLS SCHOOL: During the months of October 1947 and February 1948, the average -- attendance of the school was only 123 and 113 respectively. but there were two conductresses each on Rs.23/13/6 per mensem. It may be explained whether the conditions laid down in G.O.No. 598, Edn., dated 25.4.32 and Memo.No. 2667-1/32-3.,

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Edn., 27-9-1942 were duly fulfilled to justify two conductresses 6 (b) VOUCHER NO.361 Rs. 100/- EXPENDITURE ON CARTAGE: being amount paid to the cart contractor for October 1947 for the supply of two carts to bring gosha-girls to the school. The council may in future consider the necessity for engaging the number of carts with reference to the actual strength of the school-going children.

7. STOPPAGE OF INCREMENTS AND EFFECT TO THE REVISED SCALES OF PAY: IRREGULARITIES: IN the case of ~~known~~ the following teachers the increments were stopped for a period of one year without cumulative effect from 4-4-1946. But while giving effect to the revised scales of pay, the above punishment has been modified, as to take effect from 1-1-48 (a) The increment due on 1-1-48 is to be stopped for one year. An authority awarding punishment cannot modify that punishment as it involves interference with the powers of the appellate authority. The original order of punishment should therefore stand unless modified by the Director of Public Instruction.

In the absence of orders ^{the} teachers in question will therefore be eligible to the benefit of the revised scale of pay and advance increments only after the expiry of the period of temporary punishment on the analogy of the orders contained in G.O.No.607, Fin., dated 9.8.47 though their pay may be fixed on 1st January 1947 itself.

The punishment order specified that the -- increment will be stopped for one year from 4-4-46. But as the teacher's increments fall due on different dates, how 4-4-1946 could be taken in all the three cases, is not known. Information regarding the date of punishment for Sri T.S.K. Naidu may be stated. Teachers Nos. 2 and 3 will therefore draw pay fixed as per the revised scale only from 13.11.47 as indicated below as ^{the} temporary period of punishment is over only then, after taking into account, the periods of leave. The excess paid in this regard -- amounting to Rs.244/6/- needs to be recovered. No recovery is necessary from

NAME OF TEACHER.	Last date of increment and amount drawn on that date.	Next date of increment and the amount due on that date.	Duration of leave in the period of -- punishment.	Date on which the next incre- ment is to -- be drawn after punishment and leave.	Pay fixed on 1-1-47 and given effect to from that date.
1. S. KRISHNASWAMI NAIDU.	6th March 1943. Rs. 25/-.	6th March 1945 Rs. 27 (This increment has not -- been granted in his case.	4th April 1946 to 12th November, 1946 (7 months and 9 days)	6th March 1946.	Rs. 40/-.
2. K.S. RAMA- CHANDRAN.	24th August, 1944. Rs. 27/-	24th August 1946. Rs. 29/-	- do -	12th Novem- ber 1947.	Rs. 41 1/2
3. T.R. BALA- KRISHNAN.	27th August, 1944. Rs. 23/-	27th August 1946. Rs. 24/-	- do -	- do.	Rs. 32/-.

Excess for No. 2 for one month (41-8-0 minus Rs. 29/-) Rs. 14-8-0.
do. 3 - do. (Rs. 32 minus Rs. 23/1/2) Rs. 9-0-0;
EXCESS FOR 10 months and 12 days at Rs. 23/- per mensem
works out to Rs. 244/6/-.

8. SERVICE REGISTERS: The annual verification certificate for 1947 was not recorded in the service registers.

9. The result of audit may be considered satisfactory.

10. The receipts and charges of the year were Rs. 54,168/7/2 and Rs. 53,382/15/6 respectively.

11. ELEVEN objections involving a sum of Rs. 276/5/- are pending settlement as shown below and as detailed in the annual objection statement.

Y E A R.	ITEMS.	A M O U N T.
1946 - 1947.	1	Rs. - - -
1947 - 1948.	10	Rs. 276 5 0
	11	Rs. 276 5 0

R. RAGHAVACHARIAR,

Assistant Examiner of Local Fund Accounts,

Western circle; S. A. L. E. R.

Forwarded to the Executive Authority, TIRUPATHUR MUNICIPAL COUNCIL (North Arcot District) in DUPLICATE with the request that the report may kindly be returned to the District Inspector of L.F. Accounts, NORTH ARCOT DT (Vellore) with your the reply in triplicate duly approved by the municipal council within 2 months.

for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund Accounts of the Tirupathur municipal council (for the year ended 31-3-1948) is herewith forwarded to the Secretary to Government, ~~XXXXXXXXXXXX~~ Education and Public Health Department with reference to rule 58 (d) of schedule IV - of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.F.No. dated 1948.

/True copy/

Examiner's office, Madras. 24

14.1.23.8.48.

R. Balasubramanian
SUPERINTENDENT.

RS
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COPY OF COUNCIL RESOLUTION No. 469 DATED 1--10--1948.

Read Audit Report on the Elementary Education Fund
Accounts of this Municipality for 1947--48 and replies thereto.

RESOLUTION: Replies were approved.

(Sd) C.M.Subramanya Naidu,
CHAIRMAN.

(True Copy)

COPY OF THE REPLY TO THE AUDIT REPORT ON THE ELEMENTARY
EDUCATION FUND FOR THE YEAR 1947.48.

3. Government are being addressed to condone the action.

5 (a) The Director of Public Instruction is being addressed.

(b) Government and the Director of Public Instruction are being
addressed.

6. The subject has been placed before the Council for its decision.

7. No increment was given to the three teachers on 1-1-48. Advance
increments according to weightage were granted. The Director
of Public Instruction is being addressed for clarification
whether they are eligible for the advance increments.

8. The verification certificates will be shown in the next Audit.

P.S.K.7/10/

J. Dasaswamy
COMMISSIONER.

COPIES OF ORDINANCE RESOLUTION NO. 10-1947

Head of the Department of the Municipality and the Municipal Council, Tirupattur, dated 10-12-47 and verified thereon.

BEING WITHIN RESOLVED WITH APPROVED

(2d) C.M.C. Tirupattur
C.M.C. Tirupattur

(The copy)

COPIES OF THE REPORT OF THE MUNICIPALITY
DURING THE YEAR 1947-48.

3. The report is being addressed to the Council.

3 (a) The Director of Public Instruction is being addressed.

3 (b) Government and the Director of Public Instruction.

3 (c) The subject is being addressed to the Council.

3 (d) The subject is being addressed to the Council.

3 (e) The subject is being addressed to the Council.

3 (f) The subject is being addressed to the Council.

3 (g) The subject is being addressed to the Council.

3 (h) The subject is being addressed to the Council.

3 (i) The subject is being addressed to the Council.

3 (j) The subject is being addressed to the Council.

Edn. & P.H. Department (C1).

Sub:- AUDIT REPORT - ¹⁹⁴⁷⁻⁴⁸~~1946-47~~ - Elementary Education Fund -
Municipal Council, Tirupattur. . . . - Recorded
with remarks.

Read:- From the Municipal Commissioner, Tirupattur, dated 1-10-48.
Ref. No. nil

From the Examiner of Local Fund Accounts, L.F.
No. 6837. dated 18/11/48.

Order No. ~~3136~~ 3136, EDUCATION, dated the 9-12-48.

Recorded.

To the Municipal Commissioner, Tirupattur.
(through the C.M.C.)
,, D.P.I. (with a copy of
Audit report). mal - C.M.C.
,, Examiner of L.F. Accounts.
Spare copy/copies.

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10/10/10

10/10/10