

Close

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

Edu. (194⁸) Department.

Ms. SERIES.

G.O. NO. 3143. *Edu.*

Dated 9-12-1948.

[Despatch Abstract.]

Back Papers.

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

Further Papers.

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

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L.F. 3755/10-8-48
Audit Report on the Elementary Education Fund Accounts of Nagapattanam Municipal Council, Tanjore District, for the year 1947-1948.

10996 ----

Name of auditor: Sri R. Gopala ayyangar, District Inspector of Local Fund Accounts.

Time taken for audit: From the 5th to the 20th July 1948.

The Office of Executive authority was held by Sri G. Srinivasachari, B.A. from the 1st April 1947, to the 31st March 1948.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances. A single cash book was maintained for both the general and the Elementary Education funds. The closing balance of the fund (viz.,) Rs. 1115-4-0, agrees with the closing balance in the abstract in the annual accounts of 1947-48.

3. The irregularities noticed during the audit have been communicated to the Executive authority in an Objection statement which should be read as part of this Audit Report. The more important irregularities are noted below.

Fines levied at rates not in accordance with the rules - Para 5 of the Audit Report for 1946-47.

4. The authority for the levy of fines at rates not in accordance with the rules was not pointed out.

(b) Similarly, ^{irrespective} inspection of the number of defaults, all defaulters shown in the statements for the quarter ended 31st December 1946, were hereby warned. The rules do not permit non-levy of fine in cases of ~~xx~~ second default or more.

(c) The statements relating to the quarter ended 31-3-1947 were not produced.

Initial pay after allowing advance increments found in excess in the revised scale from 1-1-1947.

5. In allowing advance increments according to length of service and fixing initial pay from 1-1-1947 in the revised scale of pay for the teachers, service on fixed pay which will not count for increments was taken into account and pay fixed in

excess in 18 cases. In 8 cases service in lower elementary grade was counted as service in the higher elementary grade. Details have been given in items 2 & 3 of the Annual Objection Statement for 1947-48. The pay has ~~now~~ to be revised and excess paid till then recovered.

Periods of reduction pay for fixing initial pay.

6(a) A teacher, Sri Srinivasa Alwar was drawing Rs.24/- p.m. from 1-10-41, in the scale of 20- 1- 30. His pay was reduced by Rs.2/- from 1-6-1943 for one year, with cumulative effect. According to the service register, he was allowed Rs.22 from 1-6-1943, Rs.24/- from 2-10-1943, Rs.26/- from 2-6-'44 and 28 from 2-10-1946. His initial pay in the scale of 30th January 1945 was found at Rs.33 from 1-1-1947 after allowing advance increments according to length of service. The pay correctly due will be

Rs.22 from 1-6-1943

24 from 2-6-1944 (excluding one day leave on loss of pay)

26 from 2-6-1946.

The excess paid up to date has to be recovered.

(b) another teacher, Sri T.Nataraja Ayer was drawing the maximum of Rs.30/- from 1-10-1941. From 1-6-1943 his pay also was reduced by Rs.2 on the cumulative effect. ~~the~~ He drew Rs.28 from 1-6-1943 and Rs.30 from 1-6-1944. His initial pay on 1-1-1947, ~~after~~ allowing advance increments for length of service was fixed at Rs.35/-.

In both the cases, the orders of Government would need to be obtained as to how to take ^{into} account the orders reducing the pay with cumulative effect, in fixing initial pay on 1-1-47 and allowing further increments.

Tools and plant not verified.

7. The articles of tools and plant and furniture etc. in the several schools were not certified to in the registers as verified.

P.T.O.

In some cases, in articles in the same school were written up in ~~xxxx~~ two places ^{in two} on the volumes and one of them contained certificates of verification while the other did not.

(b) In several cases the balances were reduced with the remarks that articles were transferred elsewhere. But receipts entries in the places concerned were not traceable.

Details have been given in items 4 to 6 of the Annual Objection statement for 1947-48.

8. Deficit balances.

8. The Elementary Education fund ordinary closed with deficit balances at the end of each month the largest deficit being Rs.20552-11-11 on 30-9-1947. On 31-3-1948 in spite of the transfer of a sum of Rs.6229 from the arrears till compensation, so as to avoid a deficit balance and Government grant of Rs.10000 for a payment of dearness allowance to the ~~xxx~~ teachers, the ordinary account closed with a deficit balance of Rs.1152-12-0. The source from which the deficit was met, was not however, indicated nor explained. The rate of Education tax was increased from 1-10-1947 from ~~12~~ 12% per annum to 32% per annum. The accounts of 48-49 are therefore expected to show a good financial position.

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

10- The gross receipts and charges of the year were Rs.66856-9- and Rs.70736-7 respectively.

11. One objection of 1946-47, and eleven objections of 1947-48 involving no amount, were outstanding at the close of audit.

S. Rangaswamy Ayyar,
Assistant Examiner of Local Fund Accounts,
Southern Circle,
Trichinopoly.

Forwarded to Executive Authority Nagapattinam of 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, Tanjore, with his reply in triplicate duly approved by the Municipal Council for submission to Govt.

P.T.O.

Duplicate copy of the final statement of audit of the ^{municipal} ~~General~~ Elementary Education Fund accounts of Nagapattinam Council (for the ~~ended~~ 31st March 1948) is herewith forwarded to the Secretary to Government, 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 Nagapattinam ^{municipal} in L.F.No. dated

(True Copy)

A. Balasubramanian
Superintendent,
Examiner of Local Fund Accounts,
Mount Road, Madras -2.

6/8/48.

Statement of receipts and charges on the Elementary Education Fund
Accounts of the ^{Nagapattinam Municipality} ~~Nagapattinam Municipality~~
(Cojare District) for the year 1947-48

Head of account.	Actuals.			Total.			Final budget appropriation
	Rs.	As.	ps.	Rs.	As.	Ps.	
RECEIPTS ORDINARY.							
Opening balance.	4995	2	0				2270
1. Education tax:							10100
Gross collection.	16926	3	3				670
Deduct collection charges.	12500						9430
Net.	15700	3	3				30
2. Fines and penalties under the Elementary Education Act.	38	4	0				
3. Income from investments etc.							
4. School fees.	631	7	0				546
5. Contributions ^{Compensation for loss of income in Govt.}	3658	1	0				3658
6. Other receipts.	359	13	0				100
7. Government Grant:							8640
(i) Under Section 27 of the Ele. Edn. Act.	9007	1	0				10656
(ii) Under the proviso to section 37 of the E. E. Act.	10656	0	0				
Advance from Govt.	1400	0	0				11970
8. Contribution from the General Account.	11970	0	0				
Receipts from arrears of compensation	6229	0	0				
9. Investments realised.							250
10. Advances recovered. D.A. Grant	10,000	0	0				
Deduct refunds & Taxes	66	4	3				
Deduct amount transferred to capital.	2727	0	0				
Total.							
Add amount relating to Endowments							
Grand Total.				66856	9	0	44780
RECEIPTS CAPITAL.							
1. Government grants.							
2. Contributions.							
3. Loans.							
4. Contributions from General Account.							
5. Investments realised.							
6. Add amount transferred from Ordinary.							
Total.							
Add amount relating to Endowments.							
Grand Total.							
Total receipts-Ordinary and capital.				66856	9	0	44780
Grand total including opening balance.				71851	11	0	47050

Head of account.	Actuals.			Total.			Final budget appropriation
	Rs	As.	Ps.	Rs	As.	Ps.	Rs.
EXPENDITURE -ORDINARY.							
1.Staff.							
Salaries and allowances. DA	21205	14	0				21210.
Masters.	40434	3	0				40440.
Clerks and servants. DA	100	0	0				310
Contribution to Provident fund.	196	0	0				1720.
Travelling allowance.	2161	0	0				
Stipend of teachers sent for training.							
2.Contingencies and equipment							
Contingencies.							
House rent.	736	0	0				740
Other items.	1404	10	0				1560
Equipments:- DA	2001	1	0				2010
Furniture & apparatus.	50	0	0				50
Library books & Maps.							20
Other items.							
3.Prizes and scholarships.							
4.Repairs to buildings.	2151	11	0				2500
5.Interest on & repayment of debt.	296	0	0				300.
6.Investments made.							
7.Advances recoverable.							
Total.							
Add amount relating to endowments.							
Grand Total.				70736	7	0	70860
EXPENDITURE -CAPITAL.							
1.Lands and buildings.							
2.Equipment:-							
1.Furniture & apparatus.							
2.Library Books & Maps.							
3.Investments made.							
4.Other items.							
Total.							
Add amount relating to endowments.							
Grand Total.							
Total expenditure, Ordinary & Capital.				70736	7	0	70860
Closing Balance.				1115	4	0	23810.
Grand total including closing balance.				71851	11	0	47050.

Received
 29.7.48
 District Engineer

Nagapattinam Municipality.
 Audit Report-Elementary Education fund
 Accounts-1947-48.

Replies.

- Para 1. Noted.
2. Noted.
3. Noted. The objection statement was received on 25-8-48 and necessary action has been taken to clear the objections.
4. (a) & (b). The objection has been communicated to the Chairman and necessary action will be taken on receipt of his reply.
- (c) The statements relating to the quarter ended 31-3-47 are available and will be produced for verification during next audit.
5. The pay of the teachers have since been revised and proceedings have been issued in this office B.2. 11677/48 dated 29-9-48 ordering the recovery of the excess amounts paid.
6. Government have been addressed in this office B.2. 11673/48 dated 29-9-48 for instructions.
7. These have since been verified. The defects pointed out have since been rectified and all the articles relating to a particular institution have been written in one place in the new register for 48-49.
- (b) The transfer entries have been correctly made and may be verified during next audit.
8. Noted. The deficit was met by diversion from General account-ordinary.
9. Noted.
10. Noted.
11. Noted. The objections will be cleared as early as possible.

Municipal office,
 Nagapattinam.
 25-10-48.

Commissioner.

Extract from the Proceedings of the ordinary meeting of the
Municipal council, Nagapattinam held on 30-9-48.

No.705. Audit report on the Elementary Education fund account
for 1947-48 with draft replies thereto.

Resolution: Draft replies approved.

Sd/- A.M.P.Thiruvambalam chettiar,
Chairman.

(True extract)

S.R.25-1.

Commissioner.

L.F-6749 15-11-48

Examiner's Office.

Subject:- Audit Report- Nagapatam Municipal Council-
Elementary Education Fund Accounts- 1947-48-
Replies.

P.P. 9-11-48

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.

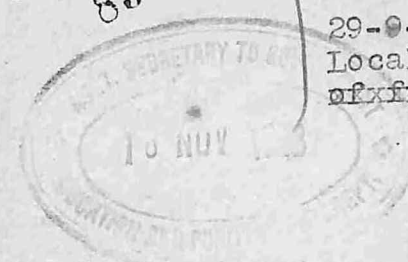
Para 6 of Audit Report:- The letter referred to in the
Commissioner's reply has since been returned to him calling
for further particulars on the subject.

Para 8 of Audit Report:- In his letter B1. 3081/49 dated
29-9-48 the Commissioner has applied to Government in the
Local Administration Department for ~~the temporary diversion~~
~~of funds~~ sanction for the temporary diversion of funds.

Asst. Examiner of L.F. Accounts.

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vide P. 9-11-48
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Edn. & P.H. Deptt. (C1).

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

Read:- From the Municipal Commissioner, Nagapattanam;
Ref. No. nil; dated 26-10-48.

From the Examiner of Local Fund Accounts, L.F. xxx
No. 6749. dated 15-11-48.

Order. ~~By~~ Ms. No. 3/43, EDUCATION, dated 9-12-48.

Recorded.

To the Municipal Commissioner, Nagapattanam.
(through the C.M.C.)
,, D.P.I. (with a copy of
Audit report). encl. (A) in origl.
,, Examiner of L.F. Accounts.
Spare copy/copies.

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2-15-18

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