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for.

Scott. II-27-58,604-27-10-47.

Edu. (1948) Department.

No. SERIES.

G.O. NO.

3144 *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.

L.F.No. 6838

Office of the Examiner of L.F.Accounts,
Madras-2. Dated 18.11.48

Sub: Audit report-Elementary Education Funds-Walajpet Municipa-
lity- 1947-48

Forwarded to the Secretary to Government, Education
and Public Health Department, with copies of the commissioner's rep-
lies and the resolution of the municipal council.

86338

R. Gov. P. A. B.
13.11.48
Assistant Examiner of L.F.Accounts,
Western Circle, Salem.

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



L.F.3916/ 13-8-48.

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

-0-

NAME OF AUDITOR:

Sri S.S.Subramanyam, District Inspector
of Local Fund Accounts.

TIME TAKEN FOR AUDIT:

From 19-7-1948 to 26-7-1948.

--oOo--

The office of the Executive Authority was held by Sri T.S.Sitaram
Nayudu from 1.4.47 to 31.3.1948.

2. 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 Elementary Education Funds during the year. The closing balance in the cash book viz. Rs.20083-8-9 agrees with the consolidated closing balance of the various funds as per abstract attached to the amount for March 1948 and is in agreement with the balance in the Treasury Pass Book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3.

GENERAL REVIEW:

The Elementary Education account continued to be unsatisfactory. To meet the expenditure on account of grant of dearness allowance to the elementary Education staff and the additional cost involved due to revision of scales of pay, Government sanctioned a subsidy of Rs.3600/- and an advance of Rs.1700/- in G.O.No.Ms.2690 Edn., dated 16.12.47. The Municipal Council was also directed to increase the rate of levy of education tax from one per cent per annum to six per cent per annum on the rental value of properties with effect from 1.10.47. Though with reference to this enhancement of the rate of education tax, credit in the revised estimate for 1947-48 was required to be increased to Rs.5815/- the actual realisation was only Rs.1634-0-9 due to the late issue of property tax demand notices in March 1948. Consequently against the budget provision of 4530/- the Municipal Council adjusted a sum of Rs.7130/- from the General Fund to meet the ordinary expenditure under the Elementary Education Account.

4.

IRREGULAR FIXATION OF PAY OF ELEMENTARY SCHOOL TEACHERS:

(1) Marthammal, Elementary School Mistress, was on leave for 3 months from 6.11.46 to 5.2.47. Her initial pay in the revised scale was fixed at Rs.34/- on 1.1.47 and the next increment was granted with effect from 1.1.48. This is irregular as the employee was entitled to the revised scale of pay only from the date on which she returned to duty, and the period during which she was on leave would not count for increment in the revised scale of pay -- vide Government Memo. No.25501-2-Spl., dated 13.8.47. Her pay may be revised and excess of Rs.2-6-0 paid may be recovered.

(2) Gousunisa Begam, a lower grade mistress drawing Rs.23/- from 1.1.45 was granted an increment in the existing scale of pay, thus raising her pay to Rs.24/- from 1.1.47. While fixing the initial pay in the revised scale on 1.1.47, the pay was fixed at Rs.25/- at the next stage in the scale of Rs.23-1-35.

As the pay in the revised scale at the stage next above the pay in the existing scale, as on 31.12.46, has to be fixed the fixation of pay at Rs.25/- is not in order, except with the special sanction of Government. The grant of increment on 1.1.48, raising the pay to Rs.25/- also required revision.

5. IRREGULAR DEBIT OF PROPORTIONATE PAY OF COMMISSIONER TO THE FUND:

Under the orders issued in G.O.No.1909, L.A., dated 16.6.43, a proportionate share of the cost of the collection establishment alone has to be debited to the fund. But the pay of the Elementary Education Fund. This is not correct. Further, instead of working not the proportionate collection charges on the actual income under the fund viz., Rs.1634-0-9 (Education tax collections) an incorrect figure of Rs.736-4-1 was adopted in the calculation. The correct amount of education tax collection charges works out to Rs.155/- instead of Rs.122/- as shown in the account.

6. TOOLS AND PLANT REGISTERS OF ELEMENTARY SCHOOLS:

A consolidated register of Tools and Plant was not maintained in the office though the defect was pointed out in the previous audit reports for 1945-46 and 1946-47.

A certificate of verification was not recorded in the Tools and Plant Registers of the following schools.

1. Hindu Girls School
2. Muslim Girls School.

7. RESULT OF AUDIT: The result of audit may be considered fairly satisfactory.

8. RECEIPTS AND CHARGES: The gross receipts and charges of the year were Rs.19971-7-9 and Rs.20079-15-6 respectively

9. PENDING OBJECTIONS: Seven items of objections involving Rs.76-0-9 relating to the year 1947-48 were pending settlement.

M.Raghavachariar,
Assistant Examiner of Local Fund
Accounts, Western Circle, Salem.

Forwarded to the Executive Authority, Walajapet 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, North Arcot with 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 Walajapet Municipal Council (for the year 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, Walajapet Municipal Council in L.F.No.

(True copy)

(Sa)...

SUPERINTENDENT,
Office of the Examiner of Local Fund
Accounts, Madras.

True copy.

W. Chandra

21/10/48

Commissioner,
WALAJAPET MUNICIPALITY.

Annual account of receipt and charges of the Elementary Education Fund of the Walajapet Municipality for the year 1947-48

Head	Actuals 1947-48	Total	Final Budget appropriation
Opening balance			
Receipts - Ordinary	114 - 6 - 2		nil
1. Education tax			
Deduct collection charges	1634 - 0 - 9		800
2. Fines and penalties under the Elementary Education Act.			
Compensation for loss of income for profession tax.			
3. Income from investments etc.			
4. School fees.			
5. Endowments.			
6. Contributions.			
7. Other Receipts.			
8. Government grant:-	47 - 7 - 0		6
(1) Under section 37 of the Elementary Education Act			
(2) Under the provision to section 37 of the Act			800
(3) For payment dearness allowance	5974 - 0 - 0		5974
(4) For loss of profession tax.			
9. Contribution from the General Account.	7130 - 0 - 0		4530
(a) Appropriation from arrear Toll compensation.			
10. Investments realised	1700 - 0 - 0		
Deduct refund	2600 - 0 - 0		
Deduct amount transferred to capital	114 - 0 - 0		
Total.	19971 - 7 - 9		12110
Receipts - Capital.			
1. Government Grants.			
2. Endowments and contributions.			
3. Loans.			
4. Contribution from General Account-Ordinary.			
5. Investments realised.			
Total.			
Grand Total, Receipts (Ordinary & Capital)	19971 - 7 - 9		12110
Grand total, including - Opening balance		20085 - 13 - 11	12110
Expenditure Ordinary.			
1. Staff			
Salaries & allowances.-Masters	16850 - 8 - 0		14750
Dearness allowance.			
Clerks allowances & servants	295 - 0 - 0		300
Dearness allowances. Education tax collection charges.	122 - 0 - 0		200
Capitation allowances.			
Contribution to Provident Fund.	468 - 0 - 0		400

Heads.

Actuals
1947 - 48

Total.

Final Appro-
priation.Travelling Allowance.Stipend of teachers sent for
training.

2. Contingencies and equipment:-

Contingencies.

House Rent.

Other items - Conductresses

Dearness allowances.

302 - 11 - 6

1080 - 0 - 0

1390

Equipment:-

Furniture and apparatus.

Library Books and maps.

Other items.

229 - 6 - 0

20 - 12 - 0

200

50

10

3. Prizes and scholarships.

4. Repairs to buildings.

5. Interest on and repayments of
debt.

6. Investments made.

711 - 10 - 0

800

Total

20079 - 15 - 6

18100

Expenditure - Capital.

1. Land and buildings.

2. Equipment:-

(1) Furniture and apparatus.

(2) Library books and maps.

(3) Other items.

Total

20079 - 15 - 6

18100

Expenditure - ordinary and capital

3. Investments made

Grand total expenditure
(Ordinary & Capital)

Closing balance

5 - 14 - 5

5990

Grand total including closing balance

20085 - 13 - 11

12110

S. S. Subramanian

District Inspector of Local Fund
Accounts, Saidapet.Saidapet }
6.8.48

D.S.

6/8/48

Ref. No. 15

Audit Report on the Elementary Education Fund Accounts of the
Walajapet Municipal Council for the year 1947-48.

-0-

p. 3. under Para 4 (1)

The pay of Marthammal Elementary School Mistress has
been revised as per instructions and the excess pay has been ordered
to be refunded. The credit may be verified during the next local
audit.

Ibid

(2) The Government has been addressed in this office
Roc.No. 2400/43 dated 29.9.1948 for special sanction and orders received
will be communicated.

p. 4. under

Para 5

Noted for future guidance.

Para 6

Such irregularities will be avoided in future.

H. Chari
Commissioner 29/10/48

8

Extract from the Minutes of Proceedings of the Urgent Meeting
of the Municipal Council, Walajapet dated 29-9-1948

-0-

9

Present: Sri W.V.Veeraraghava Mudaliar - Chairman
and 12 other councillors.

X

X

X

Subject No.607: Audit Report for 1947-48 on the accounts of
Walajapet Municipal Elementary Education Fund.

Resolution: Read the Audit Report on the accounts of the Elementary
Education Fund. The x replies given by the Commissioner are approved.
Verification of the tools and Plants registers ought to have been
made periodically. It would be better that arrangements may
be made to have the verification then by the Commissioner and
audited by every year and reported to council. As it is, the
Commissioner will verify the register and submit his report for
taking necessary action in the matter.

(Sd) W.V.Veeraraghavan,
Chairman, 29.9.48

/True Extract/

U. Chari
Commissioner. 21/10/48

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

105/12
p. 1 of 1
Sub:- AUDIT REPORT - ¹⁹⁴⁷⁻⁴⁸~~1946-47~~ - Elementary Education Fund -
Municipal Council, Walaipet - - Recorded
with remarks. -----

Read:- From the Municipal Commissioner, Walaipet;
Ref. No. nil. dated 21-10-48.

From the Examiner of Local Fund Accounts, L.F. Nxx
No. 6838. dated 18-11-48.

Order Rt/Ms. No. 3/44, EDUCATION, dated 9-12-48

Recorded.

12
2.12.48

of
G. P. I.

12/11
8/12/48

To the Municipal Commissioner, Walaipet.
(through the C.M.C. ^{with a copy of} ~~audit report~~ ^{p. 1 of 1})

,, D.P.I. (with a copy of
Audit report) ~~enclosure~~ (B in copy).

,, Examiner of L.F. Accounts

Spare copy/copies.

Answered
11/12

