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

Education and Public Health

(194 9) Department.

Ms. SERIES.

G.O. NO. 117 Jan.,

Dated 19-1-1949.

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[Despatch Abstract.]

Audit Report-1947-48-Elementary Education Fund-Municipal Council, Kancheepuram.
Recorded with remarks.

Back Papers.

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

Further Papers.

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

Examiner's Office.

L.F. 8114 / 24.12.48

Subject: Audit Report - Elementary Education Funds - Kaneheerapuram Municipality - 1947-48:

Forwarded to the Secretary to Government, Education and Public Health Department, with copies of Commissioner's replies and the resolution of the Municipal Council.

Rleopsh 2
16-12-48

Assistant Examiner.

96743

To The Secretary to Government, Education & Public Health Department, Madras.





AUDITOR:

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

TIME TAKEN FOR AUDIT: From 16-8-1948 to 31-8-1948.

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The office of Executive Authority was held by Sri. P. Doraisami Mudaliar, B.Sc., from 1-4-1947 to 2-2-1948, by Dr. P. Gopalan Nair, L.M.P., L.P.H., Municipal Health Officer who was in full additional charge of the post of the Commissioner from 3-2-1948 to 29-2-1948 and by Sri D.C.B. Venkata Rao from 1-3-1948 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. A single cash book was maintained for the General, Elementary Education and Electricity Fund Accounts. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance according to the cash book viz., Rs.2,77,827-0-8 agrees with the consolidated closing balance of the various funds, as per the abstract attached to the account 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 financial position of the fund continued to be unsatisfactory. The revised scales of pay to the Elementary Education Staff was given effect to from 1-1-1948. The council was directed in G.O.No. Ms.2688, Edn., dated 16-12-47 to enhance the rate of levy of Education Tax from 2 1/3% per annum to 4 5/6% on the annual value of properties with effect from 1-1-47. A subsidy of Rs.11,300/- towards the grant of dearness allowance to the staff and an advance of Rs.6000 towards the additional expenditure on the revision of scales of pay and the grant of advance increment were also sanctioned by Government.

Besides this, the council was permitted to divert temporarily a sum of Rs.8760-15-9 from the water and drainage account for carrying out repairs to buildings and for equipment and another sum of Rs.7,000/- from the same fund to meet capital expenditure towards purchase of furniture.

As the Elementary Education Fund was expected to close with an adverse balance, sanction was accorded in G.O.No.Ms.685 dated 30-3-48 to adjust a sum of Rs.11,010/- from the arrears toll compensation sanctioned to it in the year, to avoid the deficit. Though the fund closed with a surplus balance of Rs.7088-9-2 at the end of the year, there was an outstanding loan of ~~Rs.6,000/-~~ besides a sum of Rs.15,761/- diverted from water and Drainage account. Throughout the year, during the months of April 1947 to February 1948, the council had to divert temporarily sums from ear-marked funds to meet expenditure debitable to Elementary Education Accounts with the approval of Government -- Vide G.O.No.591, L.A., dated 5-8-47 and G.O.No.434, L.A., dated 25-5-48.

4. INADMISSIBLE GRANT OF DUTY ALLOWANCE:

Municipal Arabi Madarasa B.S. Elementary School.

K.M. Akbar was working in a single teacher school and was paid a duty allowance of Rs.2/- per mensem. As he is the only teacher working in the school, the payment of duty allowance for the period from August 1947 to June 1948 is not admissible. Out of Rs.20-13-0 paid so far, a sum of Rs.10-13-0 has been recovered and the balance of Rs.10/- is pending recovery.

5. IRREGULAR GRANT OF LEAVE:

Olimohamed Pet Girls School -- Anthul Fathimunisah,

Mistress was granted earned leave on half pay from 1-2-48 to 23-2-48 and extraordinary leave for one month and 22 days in continuation thereof. Under the note to Rule 20 of the Madras Leave Rules earned leave is admissible to a non permanent employee, and the leave salary drawn for the period as below needs recovery besides the amount of dearness allowance drawn.

Leave allowance drawn from 1-2-48 to 23-2-48 at Rs.15-8-0 per mensem
Dearness allowance, Rs.12-5-0

TOTAL 25-0-0

K.5. Under Rule 23(a) of the Madras Leave Rules the minimum period of extraordinary leave -- the only leave available in this case -- is two months. The authority for the grant of leave in excess may be detailed.

6. FIXATION OF PAY WITHOUT THE APPROVAL OF THE EXAMINER:

The following teachers who were not eligible for any advance increment under clause (c) of Rule 3 of G.O.No.Ms.1422, L.A., dated 19-8-1947 were allowed to count service in the existing scale of pay for increments in the revised scale of pay upto a maximum of one year under clause (e), when certain anomalies were noticed, the rectification of which was permitted by Government in the instructions issued, in Government Memo.No.40177/47-3G-LA, Department dated 7-2-1948 in Consultation with the Examiner of Local Fund Accounts.

The approval of the Examiner was not obtained for the refixation of the pay of the teachers detailed below:

HIGHER GRADE TEACHERS:

Sri R.Krishnaswami, who was first entertained as a Higher Grade teacher on 8-12-1944 was granted one increment of Re.1/- enhancing his pay from Rs.30/- to 31/- on 1-1-47 whereas the following senior Higher grade teachers were eligible to draw their first increment only from the dates noted against them.

1. Sri S. Ganesan	13-1-1947
2. " M.G. Ramarathanam	29-9-1947
3. " P.S. Krishnasami	28-9-1947
4. " R. Chandrasekaran	12-10-1947
5. " C. Loganatha Mudaliar	10-10-1947
6. " C.N. Ekambaram	27-10-1947
7. " M. Audiseshan	26-10-1947
8. " K. Chinna Kulandai	17-12-1947
9. " K. Ekambaram	9-8-1947

The pay of these nine teachers was refixed at Rs.31/- from 1-1-1947.

SECONDARY GRADE TEACHERS:

Sri K. K. Lakshminarayana, who was entertained as a secondary grade teacher in 1946 was granted an increment of Rs.1-8-0 on 12-7-1947 enhancing his pay to Rs.41-8-0 whereas Sri D. Rama Iyengar and Sri M. Seshadri Ayyangar who are senior to this teacher could draw their increments only in August 1947. The pay of these two teachers was also refixed at Rs.41-8-0 from 12-7-1947.

The approval of the Examiner of Local Fund Accounts may now be obtained for the refixation of the pay of the teachers mentioned above.

7. FIXATION OF PAY -- PERIOD OF TEMPORARY APPOINTMENT NOT EXCLUDED:

Md. Abdul Wahab, a secondary grade assistant who was drawing Rs.20/- in time scale, from 2-2-1938 was granted two advance increments under Rule 3(c) of G.O.No.Ms.1422, L.A. dated 19-8-1947 for a service of 8 years and more. He worked as clerk in the Ration Office Kancheepuram ~~from 1-1-1944 to 17-4-48~~ from 11-1-1944 to 17-4-48. Excluding this period of temporary appointment from service in the existing scale of pay --vide note under Rule 3 of G.O.No-Ms.1422, L.A., dated 19-8-1947, only one advance increment is admissible as the service falls short of 8 years. The initial pay may therefore be revised and fixed at Rs.31/- from 1-1-1947.

8. WRONG DEBIT OF EXPENDITURE:

Articles of furniture costing Rs.2742-8-0 were purchased and supplied to Elementary schools and Secondary schools. One Teak wood almyrah was supplied to each secondary school at Little and Big Kancheepuram and the cost of the two almyrahs was Rs.210/-. But the entire expenditure of Rs.2742-8-0 (Vr.2720/3-48) was debited to Elementary Education account. The excess debit of Rs.210/- may now be transferred to General Account under Secondary Education Capital.

9. TOOLS AND PLANT REGISTERS -- DEFECTS:

(a) Transfer of furniture from one school to another. Articles of furniture transferred from one school to another and shown as issues in the tools and plant registers of the former school, were not brought to account in the stock registers of the schools to which they were transferred. The balance of furniture in each school may be verified by the Executive Authority with the book balance and the correctness certified to in the registers. Action may also be taken for any deficiency noticed during verification and the fact intimated. A detailed note of the irregularities noticed in audit is given in item 1 of the Annual Objection Statement.

9. (b) Discrepancies were also noticed in striking out balances for the year and in carrying forward the entries in the registers for 1948-49. The differences may be caused to be reconciled and correct balances noted.

(c) Time pieces were stated to have been returned to office in several schools and the entries were omitted in striking out balances. The disposal of these articles was not pointed out.

10. Result of Audit: The result of audit may be considered satisfactory.

11. Receipts and charges:

The Receipts and charges for the year were Rs.1,17,286-7-7 and Rs.1,12,081-6-9 respectively.

12. PENDING OBJECTIONS:

Six objections involving Rs.49/- were pending settlement as detailed above.

R. Gopala Ayyangar,
Assistant Examiner of Local Fund Accounts,
Western circle, Salem.

/p.t.o/

Forwarded to the Executive Authority Kancheepuram 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, Chingleput, 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 Fund accounts of Kancheepuram 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, Kancheepuram Municipal Council in L.F.No.

/True copy/

M. Krishnamachari

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

14/9/48

Expenditure - Ordinary.

	Actuals Rs. A. P.	Total	Final budget appropriation Rs. A. P.
1. Staff			
Salaries & allowances - Masters	59,905 9 -		89,200 - -
Deans allowance	28,622 8 -		
Clerks & servants	509 10 -		800 - -
Deans allowance	177 2 -		
Capital allowances			
Contribution to Provident Fund	3,084 - -		3,200 - -
Travelling allowance			
Stipends of teachers sent for training			

2. Contingencies & equipment: -

Contingencies			
House rent	2,622 12 -		2,900 - -
Other items	1,249 2 -		2,000 - -

Equipment: -

Furniture & apparatus			
Library books & maps			
Other items			

3. Repairs and scholarships

Repairs to buildings	8,760 15 9		9,800 - -
Interest on & repayment of debt			
Investments made			

Total .. 1,04,931 10 9 1,07,900 - -

Expenditure - Capital

1. Land & buildings

2. Equipment: -

(1) Furniture & apparatus	7,149 12 -		7,200 - -
(2) Library books & maps			100 - -
(3) Other items			

3. Investments made

Total .. 7,149 12 - 7,300 - -

and total Expenditure (Ordinary & Capital)

1,12,081 6 9 1,15,200 - -

Closing balance

7,088 9 2 51,608 - -

Grand total including

Closing balance

1,19,169 15 11 63,592 - -

K. R. Narasimham
As District Deputy Secretary
Chingleput

Annual Account of receipts and charges of the Elementary Education Fund of the Kancheepuram Municipality for the year 1947-48.

Heads	Actuals			Total	Final Budget
	Rs.	A.	P.		
Opening Balance	1,883	8	4		1,884
Receipts - Ordinary.					
1. Education tax	31,273	6	5		18,000
Deduct collection charges	1079	-	-		3,400
2. Fines and penalties under the Elementary Education Act.					31
3. Income from investments etc.					
4. School fees					
5. Endowments					
Special subsidy for advance increments	11,300	-	-		
7. Other receipts	25	1	-		50
8. Government grant:					
i. under Sec. 37 of the E.E. Act	15,747	3	-		14,600
ii. under proviso to Sec. 37 of the Act	11,265	-	-		11,265
iii. for payment of dearness allowance					
iv. for loss of Education Tax	1,001	1	-		
9. Contribution from the General Account	15,000	-	-		
10. Appropriation from Arrear Toll Compensation	11,010	-	-		5,800
10. Advance from Government	6,000	-	-		
11. Diversion from Water and Drainage funds	8,760	15	9		
Deduct refunds	17	3	7		200
Deduct amount transferred to Capital	149	12	-		400
Total	1,10,136	11	7		61,308
Receipts - Capital.					
1. Government grants					
2. Endowments and contributions					
3. Loans - Diversion from Water Supply account	7,000	-	-		
4. Contribution from General Account - Ordinary					
5. Investments realised					
Add - Amount transferred from Ordinary	149	12	-		400
Total	7,149	12	-		
Grand Total - Receipts (Ordinary + Capital)	11,72,86	7	7		61,708
Grand Total including Opening balance	1,19,169	15	11		12,576

The leave granted to the teacher revised.

Para.6. The approval of the Examiner has been for in this office No. B.2. 12197-18.

Para.7. The Inspector of Municipal Council addressed in this Office No. B.2. 12197-18 for instructions whether for should be construed as temporary and purposes of advance increments, and awaited.

Para.8. Necessary transfers have been made in

Para.9. (a) The irregularities have since been
(b) The discrepancies have since been
(c) The time-pieces have been brought in the Tools and Plant Register office.

Commissioner

Extract from the minutes of proceedings of Council, Kancheepuram, passed at its meeting 26-11-48.

x

x

180. Audit Report on the Elementary Education 1947-48 with draft replies is placed before Council for approval.

AUDIT REPORT IS RECORDED. AND DRAFT REPLIES ARE APPROVED.

x

x

/True copy/

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6
Forwarded to the Executive Authority Kancheepuram 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, Chingleput, with your reply in triplicate duly approved by the Municipal Council ~~for~~ for submission to Government.

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/True copy/

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

14/9/48

Edn.
Sub:- AUDIT REPORT - ¹⁹⁴⁷⁻⁴⁸~~1946-47~~ - Elementary Education
Municipal Council, Kancheepuram.
with remarks.

Read:- From the Municipal Commissioner, Kancheepuram;
Ref. No. nil dated 27-11-1948.

From the Examiner of Local Fund Accounts, L.F. No. 8114. dated 24-12-1948.

Order Rt/Ms. No. 117, EDUCATION, dated 19/1/49.

Recorded.

13.1.1949.

AM
17/1/49

To the Municipal Commissioner, Kancheepuram.
(through the C.M.C.)
,, D.P.I. (with a copy of
Audit report) and (B in asl)
,, Examiner of L.F.Accounts.
Spore copy/copies.

25/1/49
25/1/49

should be considered as temporary for purposes of advance treatment, and awaited.

Para. 8. Necessary transfers have been made.
Para. 9. (a) The irregularities have since been corrected.
(b) The discrepancies have since been corrected.
(c) The time-pieces have been replaced in the Tools and Plant Register office.

Commissioner
Kanchipuram

22/11/58

Extract from the minutes of proceedings of Council, Kanchipuram, passed at its meeting 28-11-58.

X

X

80. Audit report on the Elementary Education Department with draft replies is placed before Council for approval.

AUDIT REPORT IS RECORDED.
DEPT. SECRETARY AND APPROVED.

X

X

(True copy)

Commissioner
Kanchipuram

22/11/58