

Close
of

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

Gdm: PH (1949) Department.

MS SERIES.

G.O. NO. 47 Gdm

5-1-1949.

Dated

~~5-1-1949~~

[Despatch Abstract.]

Audit Report - 1947-48 - Elc Edm
Fund - Municipal Cement - Gndyallam
Reviewed with comments.

Back Papers.

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

Further Papers.

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

AST C/L F. 8092/24.12.48 Examiner's Office. 2

Subject: Audit Report- 1947-48 - Gudiyattam Municipality - Elementary Education Funds.

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.

96749

R. S. S. 17.12.48
Assistant Examiner.



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

5 June 3

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

NAME OF AUDITOR: SRI T. V. BHIMASENA RAO, DISTRICT INSPECTOR OF LOCAL FUND
ACCOUNTS. 3

TIME TAKEN FOR AUDIT: FROM THE 6-3-48 TO THE 15-3-49.

The Office of Executive Authority was held by Sri P. Raja Rao from
the 1-4-47 to the 7-4-47 and from the 12-4-47 the 31-3-1948 Dr. M. Devasigamani
Municipal Health Officer was in charge from 8-4-47 to the 15-4-47.

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
both for the General Fund and Elementary Education Fund. The closing
balance in the Cash Book viz. Rs. 63,866-3-3 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 for outstanding cheques and
unremitted revenue in hand at the close of the year.

3. The more important irregularities are noted below. Irregularities
of a minor nature are detailed in the A.O.S. which should be treated
as part of this report.

4. PENDING POINT OF PREVIOUS AUDIT REPORT.

PARA 5 OF THE AUDIT REPORT OF 1946-47.

The approval of Government was not obtained for the expenditure
in excess of the Budget allotment.

5. EXPENDITURE IN EXCESS OF THE BUDGET ALLOTMENT.

Expenditure up to Rs. 56,294/- only was sanctioned in G. O. No. 646,
Edn. dated 24-3-1948. But the actual expenditure was Rs. 58,169-14-2
under "Ordinary" the specific approval of the Director of Public Instruction therefore
was not obtained.

6. FINANCIAL POSITION-NOT SOUND.

The financial position was not sound. The year opened with a
balance of Rs. 6,355-1-9 but closed with a "Nil" balance. Against a receipt
of Rs. 51,914-12-5, the expenditure was Rs. 58,769-14-2. Attention is
invited to the remarks in para 2 (iv) of G. O. No. 345 Edn. dated 24-3-48.
Education tax may be raised.

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Examiner
Subject: Audit Report - 1947-48 - Gudiyatam Municipality -
Elementary Education Fund.

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

Assistant Examiner.

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

7. CONSTRUCTION OF A COMPOUND - WALL-ESTIMATE NOT APPROVED BY THE DIRECTOR OF PUBLIC INSTRUCTION - WORK NOT CHECK-MEASUREMENT BY THE EXECUTIVE ENGINEER (HIGHWAYS).

A compound wall was constructed to the Mahomedan Girls School, Thaliyatham. The building is an Endowed property taken possession of in August 1942- An estimate was prepared by Overseer Sri Eswara Pillai for Rs.1070/- in 1942 and was sanctioned by the Council in M.C.R.539 dated 20-11-1942.

The Tender of Syed-Shali Abdul Haseed for Rs.600/- (Lumpsum contract) was accepted on condition that he should execute the work as per the sanctioned estimate ^{and} plan and in accordance with the instruction of the Commissioner and the conditions in the Agreement.

A revised agreement was obtained from Md.Abdul Basith on 22-10-1945 to whom the original contract was transferred.

The Director of Public Instruction was not consulted and the Work was not checkmeasured by the Executive Engineer (Highways) as required by G- O. No.2216 L.A. dated 11-10-1944 and G. O. No.506 Edn. dated 2-4-1945.

EXCESS OR INADMISSIBLE PAYMENTS.

8. (a) Vr.1510- MUNICIPAL HIGHER ELEMENTARY SCHOOL.

(i) Sri Varamahalaxmi Rs.30/- As both these teachers were
(ii) Chinnakannu Rs.30/- not qualified, they are entitled to draw a pay of Rs.25/- only - Vide G. O. No.975 Edn. dated 10-5-1947. In the absence of the specific sanction of Government, the excess of Rs.150/- needs recovery.

8. (b) Vr.459. CHERUVANKI ADI - DRAVIDA SCHOOL.

SRI P. BALASUNDRAM - PAY RS.30/-.

His pay was reduced to Rs.20/- from 1-2-1947 in D. Dis.6905/45. As his pay was not permanently reduced, the decision of the Appointment Committee has been communicated to the Director of Public Instruction in R.C.B.1832/47 dated 27-7-48 and his orders are awaited.

9.

9. PICHAMUR HIGHER ELEMENTARY SCHOOL - COLLECTION OF FEES AND MAINTENANCE ACCOUNTS - DEFECTS.

The term fee register does not contain the names of all persons admitted during the year. For e.g. Admission No.486. Periaswami, VII Standard. The name of this boy was omitted in the term fee register and it was explained that he is an Adi-Dravida Boy and hence exempt from fees. This is not correct. His name should be entered in the term fee register and remarks "free" may be entered against his name.

The term fee register is now being kept only for posting the credits for school fees collected against the names of individual students. The abstract of totals for each month for the Standards VI to VIII was not made and tallied with the remittances made in that month. Though a similar defect was pointed out in the last years audit report it has not been rectified.

10. TOOLS AND PLANT.

The cost of missing tables and planks etc. noticed during verification as pointed out in item 3 of A. O.S. may be recovered.

11. The result of audit may be considered ^{fairly} satisfactory.

12. The gross receipts and charges were Rs.51,914-12-5 and Rs.58,769-14-2 respectively.

13. Twelve Objections involving a sum of Rs.150 were pending settlement at the close of audit as detailed in the a.o.s. and as shown below.

		Rs.	A.	P.
1946-47	1			
1947-48	11	150	0	0
	12	150	0	0

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

Forwarded to the Executive Authority Gudiyattam 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 ^{Vellore} 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 Gudiyattam Municipal Council (for the year ended 31st March 1948) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras, with reference to rule 58(d) of schedule IV of the Madras District Municipalities Act, 1920. The original was forwarded to the executive Authority Gudiyattam ^{in L.F.A. form} dated 1948.

(True Copy)

Examiner's office,

Annual Account. Elementary Education Account
 Held of Account. *Gradingham Municipality*
 Actual for the final Budget Appor-
 year. 1947-48. -partation.

Receipts.-Ordinary.

Opening balance.	6855-1-9	nil
1. Education tax.	12748-3-1	9900
Cross Collection	-904-0-0	
Deduct collection charges.	11844-3-1	
Net.		
2 Fines and penalties under the Ely.Edn Act.		
3 Income from investments etc	304-14-0	300
4 School fees		
5. Contributions	10-2-0	100
6 Other receipts.		
7 Government grant:-		
(i) Under Sec.37 of the Ely Edn Act	3516-7-0	3300
(ii) Under proviso to sec 37 of the Ely Edn Act.	7018-0-0	7018
(iii) <i>Arrears Toll compensation to wife of the deceased</i>	11918-0-0	8912
8 Contribution from the general Accounts	17359-12-4	10210
(a). For payment of temporary allowance of Rs. 4/-		
(b) For other purposes		
9 investments realised.		
10 Advance recovered	-56-10-0	-10
Deduct refunds		
Deduct amount transferred to Capital.	600-0-0	
Total.	51314-12-5	39730
Add amount relating to endowments shown under H.Endowments Account (For details vide subsidiary account)		
Grand Total.	51314-12-5	39730

RECEIPTS CAPITAL.

1. Government grants.	
2. Contributions	
3. Loans	
4. Contributions from general Account -Ordinary.	
5. Investments realised	
6. Add amount transferred from ordinary.	
Total.	600-0-0
Add amount relating to endowment as shown under H.Endowments Accounts (For details vide subsidiary account).	
Grand Total.	600-0-0

Total receipts -Ordinary and capital.

Grant Total including Opening Balance.

51914-12-5

55769-14-2

39730.

- CONTIN-

(1)	(2)	(3)
Expenditure ordinary.		
1. Staff .		
Salaries and allowances	29327-8-0	33,080
Masterd	14565-15-0	
Clerks and servants	334-9-0	
Contribution to F.Fund	449-15-0	
Travelling allowance ,	1245-0-0	1080
Stipend to teachers send for training gratity		710
Collection charges.		
2 Contingent & equipment		
Contringencies	2270-1-0	2050
House rent	1753-10-11	1430
Other items		100
Equipemnt		100
3 Furniture and appratus	611-2-3	
Library books and maps		
Other items.		
3 Pries and Scholar ships		
4 Repairs to building	2111-3-0	500
5 Interest on & repayment of debt.	676-14-0	680
6 Investment made contribution - Refund of fore grant	4824-0-0	
7 Advance recoverable		
Total.	58169-14-2	39730
Add amount relating to endow- ments shown under H.Endowments Accounts (For details -vide sub- sidiary account)		
Grand total.		
EXPENDITURE CAPITAL		
1 Land and buildings	600-0-10	
2 Equipment:-		
(1) Furhiture & apperatures		
(2) Library books and maps		
(3) Investments made		
(4) Other items.		
Total.	600-0-0	
Add amount relating to endowm- -ent shown under H.Endowment xx account (For details vide shub sidiary account).		
Grand total.		
Total orinary and capital.	58769-14-2	39730
Closing balance. (nil)		
Grand Total,including balance.	58769-14-2	39730

J. P. Bhimasinga Rao
DISTRICT INSPECTOR OF LOCAL FUND
ACCOUNTS. VELLORE.

REPLIES TO THE ELEMENTARY EDUCATION FUNDS
AUDIT REPORT - 1947-48.

7

Para 4:- The approval of the Government will be shown during the next audit.

.. 5:- The approval of the Director of Public Instruction for the excess expenditure will be shown during the next audit.

.. 6:- A copy of the resolution No.438 dated 22-11-48 & of the Council in the matter is enclosed.

.. 7:- The School building within the compound under reference was an endowed property. The Council agreed with the donor of the building who arranged for the construction of the compound wall & for a lump sum of Rs.600/-. Muhammed Abdul Baseeth to whom the contract was transferred is the son of the donor. The work was completed even prior to the issue of the G.Os referred to. The value of the work executed works upto 900-2-0. As the agreement already entered into and the work executed according were in the year prior to 1944 the check measurement by the Executive Engineer was not found necessary and the amount was paid according to the agreement. The Council gained by this transaction.

.. 8:- The two temporary teachers are not now in the employ of this Municipality. The Council has resolved in its resolution No.440 dated 22-11-48 to apply to Government for the waiver of the recovery as both the temporary assistants have left the service of this Municipality and it is not possible to effect the recovery. The sanction of Government will be applied for accordingly.

.. 8:- The orders of the Director of Public Instruction are awaited.

.. 9:- The instructions are noted for future guidance.

.. 10:- The matter is under correspondence and the objection will be cleared during the next local audit.

.. 13:- The pending objections will be cleared during next audit.

Pongalanathan
COMMISSIONER. 29/11/48

Proceedings of the Gudiyattam Municipal Council passed at its meeting held on 22-11-1948.

Council resolution No.512(b) dated 22-11-1948.

512(b):- Read the Audit Report on the Elementary Education Fund Accounts of the Municipality for the year 1947-48 and replies.

Resolution:- Reply approved.

(True extract)

SD.P.K.Gengadara Mudaliar,
Chairman.

Pongalanathan

Proceedings of the Gudiyattam Municipal Council passed at its meeting held on 22-11-1948.

Council resolution No. 22 438 dated 22-11-1948.

Read note of the Commissioner bringing to the notice of Municipal Council the suggestions of the audit & department for raising the rate of education tax considering the heavy expenditure incurred on.

Resolution:- As the rate of taxation is already very heavy, the Council does not agree to enhance the rate still further.

SD. P. K. Gengadara Mudaliar,
Chairman.

(True extract)

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

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

Read:- From the Municipal Commissioner, Gudiyattam.
Ref. No. ~~8092~~ nil. dated ~~24-12-48~~ 27-11-48

From the Examiner of Local Fund Accounts, L.F. ~~xxx~~
No. 8092. dated 24-12-48.

Order Rt/Ms. No. 47, EDUCATION, dated 5/49.

Recorded.

To the Municipal Commissioner, Gudiyattam.
(through the C.M.C.)
,, D.P.I. (with a copy of
Audit report) ~~enclosure~~ - (X) in orig.
,, Examiner of L.F. Accounts.
~~Spare copy/copies.~~

