

MS. SERIES.

done
Ry

G.O. No. 1725. Edn.

DATED 8. 6. 1980.

18

Sub

Central College of Karnataka Music,
Madhav - Audit of the funds of Rs. 28,000/-
at the disposal of the former Special officer -
Order passed.

~~~~~

Madras,  
22-11-1949.



Prof. P. Sambamoorthy B.A., B.L.,  
Part-time Professor of Musicology,  
Central College of Karnataka Music,  
Adyar, Madras.

To

91535 The Secretary to Government,  
Education & Public Health Department,  
Fort St. George,  
Madras.

Sir,

As I relinquished my post as Special Officer on the 10th August 1949, I request you to kindly send an auditor to audit the accounts for the amount of Rs28,000/- (Rs18,000 plus Rs10,000/-) spent by me for equipping the College etc.

Yours faithfully,

P. Sambamoorthy

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844285/12  
12-11-1947

ibid

83713

APR 10 1948  
DEPT. OF  
EDUCATION  
MADRAS

To the D.P.G. (with copy of Memo)  
"Principal, Central College  
of Karnataka Music, 'Bridge  
House', Adyar, Madras 20.7.12.47  
"Sri P. Sambamurthy,  
Central College of Karnataka  
Music, Madras.

38/66

Note: Finance may see.

G.P.H. No. 91535-1/49A

Dated 9-12-47

7-12-47

8/12/48

8/12/48

Finance

Accts 3

2.4.48

Memo No. 91535-2/47 A Edu. dated 12-11-47

Sub: colleges- central college of Karnataka Music  
Madras. Auditing the accounts for the expe.  
incurred during the tenure of the Spl Officer  
from Sri P. Sambamurthy, dated 22-11-47.

A copy of the letter d. 22-11-47  
from Sri P. Sambamurthy is forwarded to  
the D.P.G. and he is requested to arrange for  
the audit of the accounts relating to the  
expe. incurred by Sri P. Sambamurthy, who  
he was Special Officer for the central college  
of Karnataka Music, Madras.

4 2 A

Finance (Accts)

May be perused &

Returned to E. & P. H.

10/12/49

Csk  
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SPH

Fin-4583713  
Accts/49  
10-12-49

Issue  
one  
10/12/49

Fin (Accts)

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E. & P. H.

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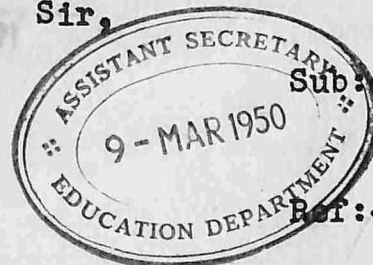
5 EDUCATION DEPARTMENT.

From  
The Director of Public Instruction,  
M A D R A S.

To  
The Secretary to Government,  
Education Department,  
M A D R A S.

R.C.No.1009-K4/49 dated 6th March 1950.

Sir,



Sub: Colleges-Central College of Karnataka Music,  
Madras-Audit of the accounts for the expenditure  
incurred during the tenure of the Special  
Officer Sri P. Sambamoothy-Report submitted,  
Ref:- Government Memorandum No.91535-2/49-A Edn.,  
dated 12th December 1949.

With reference to the Government Memorandum cited above,  
I have the honour to submit herewith the audit report (in duplicate)  
on the expenditure incurred by Sri P. Sambamoorthy during the  
tenure as Special Officer in the Central College of Karnataka  
Music, Madras.

Yours faithfully,

N. Srinivasan

For Director of Public Instruction

KVS/7/3.

COLLEGES - Central College of Karnataka Music, Madras -  
Audit report on the accounts relating to the expenditure incurred by Sri P. Sambamoorthi when he was the Special Officer.

In their Memo. No.34587-31/48-A.Edn. dated

16-3-49, the Govt. authorised the A.G. to place a sum of Rs.18,000/- at the disposal of Prof.Sambamoorthi immediately for the purchase of musical instruments and library books (Musical instruments and library books Rs.10,000/- furniture Rs.5000/- and equipment for hostel Rs.3000/-).

On a scrutiny of the accounts and vouchers

it is found that the amount of Rs.18,000/- was spent as detailed below:-

|                                                                      |                |
|----------------------------------------------------------------------|----------------|
| 1. Expenditure incurred towards the purchase of musical instruments. | 8,140 1 3      |
| 2. Expenditure incurred towards the purchase of Music books.         | 1,164 4 3      |
| 3. ,, Furniture                                                      | 4,923 13 9     |
| 4. ,, Office equipment                                               | 788 12 0       |
| 5. ,, Contingencies                                                  | 291 12 0       |
| 6. ,, Establishment                                                  | 286 3 0        |
| 7. ,, Hostel equipment                                               | 2,405 1 9      |
| Total                                                                | Rs. 18,000 0 0 |

#### MUSICAL INSTRUMENTS.

2. Vr.No.I.4.dated 24-3-49. Two carpets were purchased at a cost of Rs.164-2-3 from the General Swadesi Ltd., Madras and a cash bill was obtained in support of the expenditure incurred. A stamped receipt for the amount should have been obtained from the company for the amount.

reply on page 23 wpa

drop

From  
The Director of Public Instruction,  
Madras.  
To  
The Secretary to Government,  
Education Department,  
Madras.  
R.C.No.1008-KA/48 dated 6th March 1950.  
Subj: Colleges-Central College of Karnataka Music,  
Madras-Audit of the accounts for the expenditure  
incurred during the tenure of the Special  
Officer Sri P. Sambamoorthi-Report submitted.  
Ref:- Government Memorandum No.91535-2-48-A.Edn.,  
dated 12th December 1948.  
With reference to the Government Memorandum cited above,  
I have the honor to submit herewith the audit report (in duplicate)  
on the expenditure incurred by Sri P. Sambamoorthi during the  
tenure as Special Officer in the Central College of Karnataka  
Music, Madras.

Yours faithfully,

For Director of Public Instruction

: 2 :

9

3. One H.M.V. Radio, 7 Valves A.C/D.C. Model 5201 was purchased at a cost of Rs.908-8-0 (Radio Rs.895/- plus One coil ariel wire for Radio Rs.3-8-0/- plus License for the Radio Rs.10/-) from the South Indian Music Emporium on 28-3-49. It is a point for consideration whether the expenditure incurred on the purchase of a Radio for the Music college is a legitimate item of expenditure.

#### FURNITURE.

4. For the purchase of furniture no competitive quotations were called for. Purchase was made from one T.V. Subramania Nayaker, Timber Merchant, Madras. It may be seen from the following that the cost of furniture ~~was~~ is prohibitive.

|                                        |                                 |      |   |   |
|----------------------------------------|---------------------------------|------|---|---|
| 3 T.W. Almirahs 6' x 3' x 18"          | at Rs.175/-each                 | 525  | 0 | 0 |
| 50 Tables without drawers (Teapoyes)   | 2.6' x 1.6' x 2.6' @ Rs.40 each | 2000 | 0 | 0 |
| 6 stools 14" x 14" x 18"               | @ Rs.14-12-0                    | 88   | 8 | 0 |
| 16 T.W. benches                        | at Rs.82/-                      | 1312 | 0 | 0 |
| 12 T.W. Chairs with cane seat and back | @ Rs.35/-                       | 420  | 0 | 0 |

In case tenders were called for and the lowest tender was accepted, furniture could have been purchased at a cheaper rate.

#### OFFICE EQUIPMENT.

5. The total expenditure incurred on office equipment was Rs.788-12-0. The expenditure on this item includes the following:--

|                                  | Rs. | a. | p. |
|----------------------------------|-----|----|----|
| Rosewood tray half closed hinged | 5   | 14 | 0  |
| Swan Ink 2 oz                    | 0   | 8  | 0  |
| Penknife                         | 1   | 8  | 0  |
| Scissors                         | 3   | 0  | 0  |
| Punching machine                 | 6   | 0  | 0  |
| 3 wire trays                     | 5   | 4  | 0  |
| 1 letter rack (big)              | 6   | 8  | 0  |

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reply on p. 23  
in p.a

reply on p. 23-25  
in p.a

Done in a hurry

reply on p. 25 in p.a

|                                    |          |
|------------------------------------|----------|
| 1 Chambers Dictionary              | 10 0 0   |
| 1 Spring back binder Foolscap size | 7 4 0    |
| Remington Typewriter               | 624 10 0 |
| Metal cover and base board         | 45 0 0   |

It is for consideration of the Govt. whether the expenditure on office equipment can be met from the allotment sanctioned in Govt. Memo. No. 34587-31/48A. Edn. dated 16-3-48.

5. No stock register of stationery is kept to enter all the stationery articles purchased for the college. One should be opened and ~~xxx~~ maintained in the proper form.

7. The dictionary and the trays purchased have not been entered in the library register and in the stock register of furniture respectively.

8. Stock Register of furniture: - The maintenance of this register is not satisfactory. It is desirable to maintain this register in Form No. 10. Page 213 of M.F.C. Vol. I. with all the particulars duly filled in. It may be written in the form of a ledger leaving a page or two for each item of furniture.

#### CONTINGENCIES.

9. On 2-4-49 three locks were purchased at a cost of Rs. 10-10-9. They have not been brought into ~~xxx~~ account in the stock register.

(11) The cost of printing 1000 application forms, 1000 letter heads and the cost of 1000 envelopes were met from contingencies. A sum of Rs. 22/- was also incurred by Prof. P. Sambamoorthi towards Taxi charges for 7 days for going to Bank and to various shops in connection with the purchase of hostel vessels, etc. It is for consideration whether these items

yes

Principal

Principal  
reply on p. 25 in p.

Principal

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reply on p. 25 in p.

Principal  
reply on p. 25 in p.

yes

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of expenditure can be met from the allotment sanctioned by the Govt,

(iii) No vouchers were available for the following items of expenditure:--

1. Coffee and conveyance charges to Musicians who were invited to perform music (on 24-3-49) Rs.3 0 0

2. Cooly charges to bring mats etc. incurred on 24-3-49 Rs.2 0 0

Establishment:

10. An expenditure of Rs.286-3-0 was incurred towards the salary of the Special Officer and his Establishment for March 1949 from the allotment of Rs.18,000/-.

HOSTEL EQUIPMENT.

11. An expenditure of Rs.2405-1-9 was incurred towards the purchase of utensils for the hostel.

(i) One Ananda Bhodini Panchangam at a cost of Rs.0-8-0 and two ozs. of Krishnaveni Ink (Red) at a cost of Rs.0-6-6 were purchased and included in the hostel expenditure as a legitimate expenditure.

(ii) No stamped receipts were obtained for the following items of expenditure:--

|          |               |             |
|----------|---------------|-------------|
| Vr.No.15 | dated 29-3-49 | Rs. 33 8 3  |
| „ 16     | -do-          | Rs. 29 7 3  |
| „ 18     | 30-3-49       | Rs. 28 7 0  |
| „ 21     | -do-          | Rs. 57 0 0  |
| „ 22     | -do-          | Rs. 63 02 0 |
| „ 23     | -do-          | Rs. 49 14 0 |
| „ 25     | 31-3-49/-     | Rs. 39 1 0  |
| „ 32     | 31--3--49     | Rs. 33 15 3 |

II.

12. An additional amount of Rs.10,000/- was sanctioned by the Govt. in their Memo.No.34587-39/48-A. Edn. dated 2-5-49. The salary of the Special Officer and his establishment amounting to Rs.558-5-0 was

reply on 622 upre

Two  
prescriptions cannot  
be considered

under receipt.  
Thus the Spl. Officer  
has to account for  
a total amount

copy a page  
27/4/49

claimed from the Accountant-General and included in the Special Officer's account of Rs.10,553-5-0. The accounts and the vouchers maintained by him revealed that a total sum of Rs.10,457-9-0 was spent by him and that he had a balance of Rs.100-12-0. The details for the expenditure are as follows:--

|                                    | Rs.        | a. | p. |
|------------------------------------|------------|----|----|
| 1. Purchase of Musical instruments | 2720       | 15 | 3  |
| 2. -do- books                      | 253        | 9  | 0  |
| 3. -do- Furniture                  | 2252       | 14 | 3  |
| 4. -do- Office equipment           | 256        | 8  | 9  |
| 5. -do- Hostel equipment           | 178        | 10 | 3  |
| 6. Contingencies                   | 479        | 4  | 6  |
| 7. Rent                            | 3429       | 15 | 0  |
| 8. Printing charges                | 143        | 8  | 0  |
| 9. Advertisement charges           | 264        | 0  | 0  |
| 10. Establishment charges          | 478        | 4  | 0  |
| Total expenditure                  | Rs. 10,457 | 9  | 0  |

MUSICAL INSTRUMENTS

13. Forty two yards of Blue Drill ~~XXXXXX~~ <sup>were</sup> purchased at a cost of Rs.51-1-6 (Vr.No.12 dated 31-3-49) No stamped receipt was obtained for this item of expenditure.

FURNITURE.

14. The total cost of furniture purchased from the allotment of Rs.10,000/- was Rs.2252-14-3. Without calling for competitive quotations, articles ~~XXXX~~ of furniture were purchased from T.V.Subramania Nayaker, Timber Merchant, Madras in July and August 1949. It may be seen from the following that the prices of the articles ~~XXXX~~ are prohibitive.



iv) Vr.No.5 dated 10-8-49. Bulbs and switches were purchased for Rs.75-10-9. But no stamped receipt was obtained for ~~xxx~~ this amount.

RENT.

17. An expenditure of Rs.3429-15-0 was incurred towards the ~~xxx~~ payment of rent for "Rahmat Bagh" and Sea View" Bungalows.

PRINTING CHARGES.

18. The total expenditure incurred on printing was Rs.143-8-0.as shown below:-

|                                           |            |
|-------------------------------------------|------------|
| 1000 copies of prospectus                 |            |
| 500 post cards                            | Rs.39 8 0  |
| 500 envelopes                             |            |
| Syllabus                                  | Rs.92 8 0  |
| Receipt book and attendance register etc. | Rs.11 8 0  |
|                                           | <hr/>      |
|                                           | Rs.143 8 0 |

ESTABLISHMENT CHARGES.

19. An expenditure of Rs.478-4-0 was incurred towards the payment of salary to the staff for April (paid on 13-5-49) as detailed hereunder:-

|                               | Rs.     | a. | p. |
|-------------------------------|---------|----|----|
| Salary of the Special Officer | 300     | 0  | 0  |
| -do- Clerk                    | 71      | 4  | 0  |
| -do- Day Watchman             | 35      | 0  | 0  |
| -do- Peon                     | 39      | 0  | 0  |
| -do- Night watchman           | 33      | 0  | 0  |
|                               | <hr/>   |    |    |
| Total                         | Rs. 478 | 4  | 0  |

CONTINGENCIES.

~~xxx~~ 20. An expenditure of Rs.~~478-4-6~~ 479-4-6 was incurred towards contingent charges. This amount includes an expenditure of Rs.30-3-6 incurred towards the supply of Coffee to musicians, and members of the Selection Committee and Sub Committees.

16 20

P/1  
26/10/50  
18/3

Sp<sup>l</sup> M/21/3  
To  
Sri P. Sambamurthy  
Central College of  
K. Nuzvid  
Bridge House,  
Adyar, Madras  
(with a copy of the Report) - copy ~~left~~ <sup>attached</sup> below

17/21 6

Central College of Karnataka  
Nuzvid - Audit Report

From ~~Dr.~~ P. Sambamurthy of 22.11.48  
From the D.P.I. to 1009-Ku/48 of 6.3.50

Memo no 1330 G/50-1 of 12.3.50

A copy of the audit report submitted by the D.P.I. on the copy received by Sri P. Sambamurthy during his tenure as Special Officer in the Central College of Karnataka Nuzvid is forwarded to Sri P. Sambamurthy for his remarks.

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17.3.50

17/3/50 12

23  
CENTRAL COLLEGE OF KARNATAKA MUSIC

"Bridge House", Adyar,  
SANTHOME HIGH ROAD,  
MYLAPORE, MADRAS-4.

Dated 11th April 1950.

Ref.....

From

Sri P. Sambamoorthy, B.A., B.L.,  
Formerly Special Officer, Central College of Karnataka  
Music, "Bridge House", Adyar, Madras.

To

6838

The Secretary to Government,  
Education Department,  
Government of Madras, Fort St. George, Madras.

Sir,

Ref:-Your Memorandum No.1330 G/50-1 dated 17th March '50

Herewith my remarks relating to the Audit Report:

Page 1; Item 2 & Page 4; Item 11 (ii): P.5; It.13; P.6 It.15; and  
Item 16 (ii): P.7 Item 16 (iv) Item 16 (v)  
Shops give only cash bills for the articles purchased.

They do not give stamped receipts whatever be the value of the  
articles purchased, when cash is paid then/ and there.

Page 2; Item No.3.

The purchase of a Radio has been sanctioned by the  
Provisional Council of the Central College of Karnataka Music.  
It may be pointed out that a Radio set is an essential item of  
equipment for any Music College and particularly for this College  
where students have to study some aspects of comparative music.  
They have got to listen to select programmes of foreign stations.

Page 2 Item No.4:

Regarding Furniture purchase, it has to be pointed out  
that the purchases had to be made within a short period. I took

# 25 CENTRAL COLLEGE OF KARNATAKA MUSIC

"Bridge House", Adyar  
9, SANTHOME HIGH ROAD,  
MADRAS-28

Ref.....

- 2 -

Dated..... 19 ..

charge as Special Officer only on the 16th March 1949 and the amount allotted for the different items of expenditure had to be spent within the month itself. There was no time for all the formal procedure of calling for tenders and accepting the lowest tender. Hence I had to go to a reliable merchant who would supply the articles within the stipulated time. Mr. T.V.Subramania Nayagar is the supplier of furniture to the Madras University and the A.C.College of Technology. The rates quoted by him <sup>are</sup> the rates accepted by the University, for similar articles, through the invitation of tender or quotation.

Page 2; Item No5. The items purchased for Office equipment are an absolute necessity. The Provisional Council has ratified all these items of expenditure.

Page 3; Items Nos. 6, 7 & 8: The suggestions made will be carried out.

Page 3: Item No.9 (1) will be done.

-do- 9 (ii): Taxi charges are in the nature of conveyance charges and hence they are admissible. It was not possible to travel by a bus or a public conveyance for the shops and other firms where the articles were purchased were not always on the main road. Here again the essential point to be noted is the

# CENTRAL COLLEGE OF KARNATAKA MUSIC <sup>27</sup>

"Bridge House", Adyar.  
9, SANTHOME HIGH ROAD,  
MADRAS.

Ref.....

- 3 -

Dated..... 19 ..

short period within which the articles had to be purchased and also the fact that I was a part-time Special Officer and that I had to do all these things only outside my working hours in the University

Page 4; Item 11 (i): These are all small contingent charges and so they cannot but be incurred.

Page 4; Item 12: The balance of Rs.100-12-0 referred to on Page 5 was handed over to the Headclerk of the Central College of Karnataka Music in the presence of the Auditors and a stamped receipt obtained for the same.

Page 5: Item 14: The two Teak Wood Almirahs and Rosewood Musical Instrument show case were specially made to order for keeping the rarer and costlier types of musical instruments acquired for the College. The rates for the other articles are those at which he has already supplied or those at which he is supplying to the University.

Page 6: Item 16 (i): Hostel: Charcoal was purchased for the timing of the vessels.

Edu. Dept (W)  
dated

Yours faithfully,

Encl. No.

Referred to the D.P. I for  
urgent remarks.

14/4/50.

P. Sambamurti

Sub:- Central College of Karnataka Music, Madras - Audit  
of the funds of Rs.28,000/- placed at ~~the~~ the disposal  
of the Former Special Officer - Orders passed.

Ref:- From the D.P.I., No.1009-K4/49, dated 6-3-1950.  
From the Special Officer, Central College of Karnataka  
Music, dated 11-4-1950.

ORDER (MS) NO. 1725 EDN., DATED 8-6-1950

Recorded.

2. Extracts of the Auditor's remarks are forwarded  
to the Principal, Central College of Karnataka Music, Madras.  
He is requested to rectify the defects and keep regular stock  
register in future, if he has not already done so.

To *Srinivas 9/6*  
✓ ~~For~~ The Principal,  
Central College of Kar-  
nataka Music, Adyar,  
Madras.

Copy to: the D.P.I.  
" : Sri Sambamurthi,  
Prof. of Music,  
University of Madras.

2 s.cs.

} with copy to  
param. 6, 7, 8 & 9 (i)  
on 11/6/50

*16*  
*8/6/50*

28

*53/8/6*  
*h.11/50*

*1950*  
*11/6/50*  
*11/6/50*

Sub:- CENTRAL COLLEGE OF KARNATAKA MUSIC, MADRAS.

Ref:- From the D.P.I., No.1009-K4/49, dated 6-3-1950.  
From Prof. P.Sambamurthi, ex-Special Officer, Central College of Karnataka Music, dated 11-4-1950.

Last year the Govt. decided to open the Central College of Karnataka Music in co-operation with the Govt. of India. Sri Sambamurthi Professor of Music, University of Madras, was appointed as Special Officer by Govt. to organise the college. A sum of Rs.28,000 was placed at his disposal for expenditure in this connection. He relinquished his post as Special Officer after the appointment of a regular Principal for the College. He requested Govt. to send an auditor to audit the accounts for the amount of Rs.28,000/- spent by him for equipping the college, etc. The Audit Section of the D.P.I.'s Office was sent to audit the accounts. The Audit Report is on pp.7-20 c.f. A copy of the report was sent to Prof.Sambamurthi, for his remarks. His remarks are on pp.23-27 c.f.

The College was organised in a hurry and Prof. Sambamurthi had no time or facilities to look into the rules regarding purchase things required for a Govt. College. His explanation for various points raised by the Auditor may be accepted. As regards the points raised in paras 6, 7, 8 and 9(i) the Principal, Central College of Karnataka Music may be requested to rectify the defects and keep regular stock register in future if he has not already done so. A draft order is submitted below for approval.

Finance may see before issue.

Edu.O.O. 1330-G/50-2-Ed

36-50



The audit report on the working of the Central College of Karnataka Music, Madras during the tenure of Sri Sambamurthi as its Special Officer on pp 7-20 c.f. The remarks of the Special Officer

Finance (Accts)

8/6/50

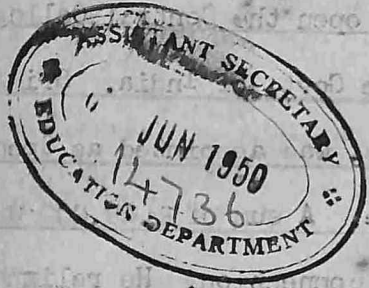
For use

on pp 23-27 of, and the note on plante may be  
heresed. and the draft order may be accepted.

56.50

56.50

576/10



576/10

The College was organized in a hurry and not  
had no time or facilities to look into the rules regarding  
things required for a Govt. College. The explanation for various points  
raised by the Union may be accepted. As regards the points raised in  
para 3, 4 and 5 (1) the Principal, Government College of Arts and  
Sciences may be referred to report the defects and how to rectify them.  
The Union may be referred to report the defects and how to rectify them.  
The Union may be referred to report the defects and how to rectify them.

Finance may see below items.

30.20

576/10