

10/11/46.

Scott. II-57--37,004--18-11-46

Education and P.H. (194 6.) Department.

Ms. **SERIES.**

G.O. No. Ms. 2078 Education.

Dated 30th October, 1946.

[Despatch Abstract.]

Audit Report - 1945-46 - Elementary Education Fund -
Municipal Council, Tirumelveli - Recorded.

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

Farther Papers.

செப்பனிருபவர் பெயர்
செப்பனிருவதற்காக எடுத்த
கொள்ளப்பட்ட நாள்
செப்பனிரு முடித்த நாள்
சுரபார்க்கும்
மு.பா.ஏ.
கையொப்பம்
ஆராய்ச்சி
உதவியாளர்
கையொப்பம்
7/11/1933

13 Pancosy

Name of auditor: Sri V.S. Ramaswami Aiyar, District Inspector
of Local Fund Accounts.

Time taken for audit: From the 13th May to the 6th June 1945.

The Office of Executive Authority was held by Sri A.C. Ranganatha Pillai, Commissioner, during the year.

3. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balance. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance of the Elementary Education fund accounts viz. Rs.1,156-8-6 agrees with the balance shown in the abstract of the consolidated account for March 1946.

~~SACTION OF GOVERNMENT NOT OBTAINED.~~

3. The sanction of Government was not obtained for the following
 fines of the penalties imposed on the guardians of defaulting
 pupils in connection with the working of the scheme of compulsory
 Elementary Education.

C.R. 715 dated 30th March 1946.	1941-42.	Rs. 0 0
~~C.R. 716 dated 30th March 1946.~~	~~42-43.~~	~~1 8 0~~
C.R. 717 dated 30th March 1946.	1945-46.	6 12 0
C.R. 719 dated 30th March 1946.	do.	12 12 0
		24 0 0

4. EDUCATION PENALTY FEES PENDING COLLECTION. The arrears of penalties on 31st March 1946 imposed on the guardians of defaulting pupils in connection with the working of the scheme of compulsory elementary education were Rs.134-2-0 as detailed below. Only a sum of Rs.1-8-0 was realised upto the close of audit leaving still a balance of Rs.132-10-0. Early action is called for to realise fully the arrears.

Year.	Balance on	Since	Balance.
	Rs. A. P.	collected.	Rs. A. P.
1942-43.	4 10 0	0 12 0	4 10 0
1943-44.	0 4 0	0 12 0	0 4 0
1944-45.	0 4 0	0 12 0	0 4 0
1945-46.	125 0 0	1 0 0	125 0 0

5. PAYMENT OF CONVEYANCE ALLOWANCE TO SUPERVISOR OF ELEMENTARY SCHOOL - DEFECTS.

The Supervisor of Municipal Elementary Schools was paid a conveyance allowance of Rs.4/- per mensem admissible for the maintenance of a cycle though he was maintaining a single bullock cart, when the Commissioner applied for the enhancement of conveyance allowance of Rs.12-2-0 to the Supervisor as he was maintaining a single bullock cart, the Director of Public Instruction negatived the proposal and further ordered "If the permanent Supervisor could not use a cycle, he should be replaced by one who could use the cycle."

The Supervisor is continued to be paid the cycle allowance though he is not using and maintaining a cycle of his own. The Director of Public Instruction was not addressed for the modification of his orders or to the continuance of cycle allowance for him who has not been maintaining and using a cycle of his own.

6. AUDIT FEE. The audit fee viz. 6-12-0 calculated at 0.375 % on the amount of Rs.190-4-0 realised as interest from the investment of the Puckle Castle Girls School needs to be credited to Government.

7. The general result of audit may be considered satisfactory.

8. The gross receipts and charges of the year were Rs.68479- and Rs.69,538-12-10 respectively.

9. Thirteen objections involving a sum of Rs.205-6-0 relating to 1945-46 was pending settlement at the close of audit.

P.V. ANANTHANARAYANA AYYAR,
Assistant Examiner of Local Fund and
Southern Circle, Trichinopoly.

Forwarded to Executive Authority of Tirunelveli Municipal Council in duplicate with the request that the report may be returned within 2 months to the District Inspector of Local Accounts, Tirunelveli with your reply in triplicate duly signed by the Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Education Fund accounts of Tirunelveli Municipal Council (year ended 31st March 1946) is herewith forwarded to the Government, Education and Public Health Department, for their reference to the Municipalities Act 1920, and the authority in 1920.

Replies to the Audit Report on the Elementary Education accounts of the Tirunelveli Municipality for 45-46.

Para 3.

Sanction of Government has since been obtained in G.O.No.R.40 Education and Public Health dated 25-6-46.

Para 4.

Out of Rs.132-10-0, a sum of Rs.63-2-0 has since been collected. Action is being taken for the realisation of the balance of Rs.69-8-0.

Para 5.

A copy of the Proceedings of the Director of Public Instruction, Dis.No.4524/44 dated 18-12-44 is enclosed. It will be seen from it that the Director refused to grant an enhancement in the conveyance allowance to the Supervisor. Incidentally, he has also stated therein that if the Supervisor cannot use a cycle, he may be replaced by one who can use a cycle. It may be seen that the word "should" mentioned in the Audit Objection is a mistake for "may". This order of the Director of Public Instruction is not mandatory. The School Supervisor was allowed to maintain a bullock cart during the past years also and he was permitted to draw a conveyance allowance equivalent to cycle allowance. This was done with reference to the orders of Government in their Memorandum No.1415-1/40-2 Education and Public Health dated 6-2-40, a copy of which is enclosed. This order is still in force and has not been modified. Under these circumstances the objection may please be dropped.

Para 6.

The audit fee of Rs.1-8-0 was remitted into the Sub Treasury on 12-6-46 by chalan No.842.

Copy of the proceedings of the Director of Public Instruction, Madras. Dis.No.4524/44 dated 18th December, 1944.

Elementary Education - Municipal Council - Tirunelveli - Supervisor of Schools - Conveyance allowance - Enhancement of - not sanctioned.

Ref:- Letters from the Commissioner, Tirunelveli Municipality, B2.4858/44 dated 17-6-46 and 31-7-46 and 2. Endorsement from the Divisional Inspector, Madras, R.C.No.217-Tin/44 dated 2-12-44.

The Commissioner, Tirunelveli Municipality, is informed that the request for the enhancement in the conveyance allowance that is being paid to the Supervisor of schools cannot be complied with. He is also informed that if the present Supervisor cannot use a cycle, he may be replaced by one who can use a cycle.

G.L.Lobo,

For Director of Public Instruction.

(True Copy).

Copy of Government Memorandum No.1415-1/40-2 dated 6th February 1940

Education and Public Health Department.

From the Commissioner, Tirunelveli Municipality, B3.No.10710/39 dated 5th January 1940.

From the Director of Public Instruction, R.O.C.No.448-B/40 dated 28th January 1940.

Sub:- Grant of conveyance allowance to the Supervisor of Elementary Schools.

Memorandum No.1415-1/40-2 dated 6th February 1940.

The Commissioner, Tirunelveli Municipality is informed that the

proposal of the Council to allow a conveyance allowance of Rs.7-8-0 per mensem to the Supervisor of Elementary Schools with effect from 1st January 1940 cannot be accepted. The conveyance allowance to the supervisor should be limited to Rs.3/- per mensem.

G.H.Cooke,
Secretary to Government.

x

x

x

(True Copy).

Commissioner.

9.8.46 3/8/46

Proceedings of the Tirunelveli Municipal Council, dated 5-8-46.

Resolution No.179.

Audit report of the Elementary Education Fund Account of this Council for 1945-46 and draft replies thereon.

Replies are approved.

(sd).T.Sriman Kantinatathan
Chairman. 5 - 8 - 46.

(True Copy).

Commissioner.

9.8.46 3/8/46

255211/870.46

Examiner's Office.

Audit Report- Elementary Education Fund.1945-46-
Tirunelveli Municipal Council- Replies.

Forwarded to the Secretary to Government, Education and P.H. Department with copies of the replies of the Commissioner and resolution of the council.



Assistant Examiner of L.F.Accts.

CM-5981401/46 ^{10/17/46} (5) T.M. 5 7 EPH CC-1)

PChgo 42/167+

From the Asst. Secretary to Govt,

✓ E.P.H. Dept

To the Ex of L.F.A.

Sub: Audit Report - 1945-46 -

E.E. fund - M. Ch. Tirumelveli.

Ref: Ex's L.F. 5211, d/8.10.46

p50/

Please furnish a copy of the audited statement of annual receipts and payments of the E.E. fund of the M. Ch. Tirumelveli, for 1945-46

Amud
15/10/46

not
12/10/46

11/12/46/10m
11/10/46.

L F nos 383
24-10-46

Examiner's Office.

Subject:- Audit Report - 1945-46 - Elementary Education
Fund - Municipal Council - Tinnevelly.
Reference:- Your Telephonic Message dated 15-10-46.

A copy of the audited statement of the annual
receipts and payments of the Elementary Education Fund
of the Tinnevelly Municipal Council for the year 1945-46
called for by you is placed below.



M.M. Shankaradas
Deputy Examiner of L.F. Accounts.
To The Assistant Secretary to Government,
Education and Public Health Department,
Madras.

Encl. 1 Statement.

Annual account of receipts and charges of
the Elementary Education Fund administered
Municipality for the year 1945-46 (1)

Actuals of 194-4 . (1)	Revised Estimate for 194-4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.	SUBSIDIARY ACCOUNTS—cont. B. LIGHTING ACCOUNTS—cont. Expenditure—Ordinary.	RS.	RS.	
		1. Staff—			
		Salaries and allowances			
		Contribution to Provident Fund			
		2. Lighting charges			
		3. Other contingencies			
		4. Interest on and repayment of debt			
		5. Investments			
		Total ..			
		Add amount relating to endowments shown under H. Endow- ments Account (For details, vide Subsidiary Account).			
		Grand total ..			
		Capital.			
		1. Equipment.. .. .			
		2. Investments			
		3. Other charges			
		Total ..			
		Add amount relating to endowments shown under H. Endow- ments Account (For details, vide Subsidiary Accounts).			
		Grand total ..			
		Total, Expenditure—Ordinary and Capital			
		Closing balance ..			
		Grand total, including closing balance			
		C. ELEMENTARY EDUCATION ACCOUNT.			
		Receipts—Ordinary.			
		Opening balance—	4215.8.10	1230	
		1. Education tax—			
		Gross collections	30472.8.6	29310	
		Deduct collection charges	2127.00		
		Net	28245.8.6	27680	
		2. Fines and penalties under the Elementary Education Act.	167.7.0	100	
		3. Income from investments, etc.	199.4.0	200	
		4. School-fees	1221.10.0	1200	
		5. Contributions			
		6. Other receipts	114.6.0	100	
		7. Government grant—			
		(i) Under section 37 of the Elementary Education Act.	14758.7.0	11900	
		(ii) Under proviso to section 37 of the Elementary Education Act.	7024.00	7020	

Compensation for Education
for a provision here 2171.9.0 2172

Actuals of 194 -4 . (1)	Revised Estimate for 194 -4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
RS.	RS.		RS.	RS.	
		SUBSIDIARY ACCOUNTS—cont.			
		C. ELEMENTARY EDUCATION ACCOUNT—cont.			
		<i>Receipts—Ordinary—cont.</i>			
		Opening balance—cont.			
		8. Contribution from the General Account— (a) For payment of temporary allowance of Rs. 4 ..			
		(b) For other purposes	12590.00	12590.00	
		9. Investments realized			
		10. Advances recovered			
		Deduct refunds	22.80	180	
		Deduct amount transferred to Capital	1241.12	4000	
		Total	65238.00	58772	
		Add amount relating to endowments shown under H. Endow- ments Account (For details, vide Subsidiary Account).			
		Grand total			
		<i>Capital.</i>			
		1. Government grants			
		2. Contributions			
		3. Loans			
		4. Contribution from General Account—Ordinary			
		5. Investments realized			
		6. Add amount transferred from Ordinary	1241.12	4000	
		Total	1241.12	4000	
		Add amount relating to endowments shown under H. Endow- ments Account. (For details, vide Subsidiary Account.)			
		Grand total			
		Total Receipts—Ordinary and Capital	66479.12	62772	
		Grand total, including opening balance	70695.50	64022	
		<i>Expenditure—Ordinary.</i>			
		1. Staff—			
		Salaries and allowances—			
		Masters	36862.70	51970	
		Clerks and servants	23667.11		
		Contribution to Provident Fund	1994.00	2130	
		Travelling allowance	188.50	260	
		Stipend of teachers sent for training			
		2. Contingencies and equipment—			
		Contingencies—			
		House-rent	2362.11	2370	
		Other items	1482.66	1850	

822120
52.460
31.546
7273

Actuals of 194 -4 . (1)	Revised Estimate for 194 -4 . (2)	Heads of account. (3)	Actuals for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
	RS.		RS.	RS.	
		SUBSIDIARY ACCOUNTS—cont.			
		C. ELEMENTARY EDUCATION ACCOUNT—cont.			
		<i>Expenditure—Ordinary—cont.</i>			
		2 Contingencies and equipment—cont.			
		Equipment—			
		Furniture and apparatus			
		Library, books and maps	381.10		
		Other items			
		3 Prizes and scholarships			
		4 Repairs to buildings	1371.13	1000	4373 50
		5 Interest on and repayment of debt			
		6 Investments made			
		7 Advance recoverable			
		Total	68297.00	61130	62760 1630 61130
		Add amount relating to endowments shown under H. Endow- ments Account. (For details, vide subsidiary account.)			
		Grand total			
		<i>Capital.</i>			
		1 Land and buildings	1241.12	4000	
		2 Equipment—			
		(1) Furniture and apparatus			
		(2) Library books and maps			
		(3) Investments made			
		(4) Other items			
		Total	1241.12	4000	
		Add amount relating to endowments shown under H. Endow- ments Account. (For details, vide subsidiary account.)			
		Grand total			
		Total, Ordinary and Capital	69538.12	65130	
		Closing balance	1156.86	1108	
		Grand Total, including closing balance	70695.50	64022	
		D. WATER-SUPPLY AND DRAINAGE ACCOUNT.			
		<i>Receipts—Ordinary.</i>			
		Opening balance—			
		1 Water-supply—			
		(1) Water-tax—			
		Gross collections			
		Deduct collection charges			
		Net			
		(2) Collection for excess water			
		(3) Fines, penalties, etc.			
		(4) Government grants			
		(5) Deduct refunds			
		Total			

(Sd) K. S. Ramasami
18.6.46

(True copy)

Thammaswami
D. S. Ramasami

6.12.46

15

[Faint handwritten notes:]

W. E. G. C. F.

*Admission
Book
for 807*

Mrs. J. C. G. C. F.

Oct 6 1907

[Signature]

10