

E. F. P. H. (1946) Department.

68. SERIES.

G.O. No.

746. E. F. P. H.

Dated

2-4-1946

(6)

[Despatch Abstract.]

Audit Report - 1944-45 - Elementary Education Fund - Municipal
Council, Trichinopoly - Recorded.

Back Papers.

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

Further Papers.

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

ANNUAL REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE MUNICIPAL COUNCIL OF THE TRICHINOPOLY DISTRICT, FOR THE YEAR 1944-45.

NAME OF AUDITOR:

Sri R. Gopala Ayyengar, District Inspector of Local Fund Accounts.

L.F. 4444

23/9/45

TIME TAKEN FOR AUDIT: From the 11th July 1945 to the 15th September 1945.

The office of Commissioner was held by Sri D. Balasandaram, B.A., from the 1st April 1944 to the 31st March 1945.

2. The receipts and payments during the year are shown in annual account appended, together with the opening and closing balances. The opening balance in the account is in agreement with the closing balance of the previous year. The closing balance viz., Rs. 10,283-1-9 agrees with the details in the consolidated closing balance of the various funds as per abstract attached to the account for March 1945 and is in agreement with the closing balance in the Treasury pass book after allowing 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 annual objection statement which should be treated as part of this report.

4. EXPENDITURE IN EXCESS OF BUDGET PROVISION.

Expenditure was incurred in excess of the budget provision without obtaining beforehand, orders of competent authority, for reappropriation of funds. Though the irregularity was pointed out in successive audit reports no regard was paid to the Statutory Rules on the subject. The excess expenditure in the cases detailed below would require the sanction of the municipal Council.

2. Contingencies and Equipment
Contingencies House rent

Actuals.
Rs. 4,953

Budget
estimate.
Rs. 4,860

Other items

Rs. 2,469

Rs. 1,680

The total expenditure under 1. staff inclusive of collection charges of education tax was Rs. 62,429/- against the budget provision of Rs. 62,244/-. The excess would require the sanction of the Director of Public Instruction, under G.O. No. 139, Education, dated 29th January 1942.

62-429
62-244
62-185

W. P. S. S.

TOOLS AND PLANT AND FURNITURE NOT VERIFIED.

5. The certificate of verification of tools and plant and furniture in the several elementary schools was not ~~received~~ recorded in any register maintained in the municipal office. It was stated that verification was in progress and that in the few cases where it was completed, certificates were recorded in the registers maintained in the schools. These certificates should be furnished in the registers maintained in the municipal office. The verification may be expedited and the result intimated.

6. The result of audit may be considered satisfactory.

7. The gross receipts and charges of the year were Rs.66,174-3-1 and Rs.71,064-9-6 respectively.

8. Seven objections of 1944-45 and one of 1943-44, were outstanding at the close of audit.

K. Anantha Rao,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

Forwarded to the Executive Authority of the Trichinopoly 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, Trichinopoly, 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 ~~General Fund~~ Elementary Education Fund accounts of the Trichinopoly Municipal Council (for the year ended 31st March 1945) is herewith forwarded to the Secretary to Government, Education & Public Health Department with reference to rule 58(d) of schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.No. dated 1945.

/TRUE COPY/

[Signature]
SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts,
P.M.W.
22/7/45
Madras.

Statement of receipts and charges on the Elementary Education Fund
Accounts of the Trichinopoly Municipal Council
for the year 1944-45

Head of account.	Actuals.		Total.	Final budget appropriation Rs.
	Rs.	As. ps.		

RECEIPTS - ORDINARY.

Opening balance.

1. Education tax:

Gross collection. 9065-6-7

Deduct collection charges. 690-0-0

Net.

2. Fines and penalties under the Elementary Education Act.

3. Income from investments etc.

4. School fees.

5. Contributions.

6. Other receipts.

7. Government Grants:

(i) Under Section 37 of the Ele. Edn. Act.

(ii) Under the proviso to section 37 of the E.E. Act.

8. Contribution from the General Account.

9. Investments realised.

10. Advances recovered.

Deduct refunds.

Deduct amount transferred to capital.

Total.

Add amount relating to Endowments

Grand Total.

RECEIPTS - CAPITAL.

1. Government grants.

2. Contributions.

3. Loans.

4. Contributions from General Account.

5. Investments realised.

6. Add amount transferred from Ordinary.

Total.

Add amount relating to Endowments.

Grand Total.

Total receipts - Ordinary and capital.

Grand total including opening balance.

15173-8-2 11580

8375-6-7 8900



62-11-3

9261-0-0 9261

48500-0-0 48500

24-14-9 50

66174-3-1 66611

66174-3-1 66611

66174-3-1 66611

81347-11-3 78191

6
Copy of letter from Sri T.R. Gopal Rao, Municipal Councillor, Trichy. 7

Excess expenditure over Budget provisions without obtaining before hand orders of competent authority for reappropriation of funds should not be made in future.

Sd. T.R.Gopal Rao,
Municipal Councillor.

20-2-46
Extract from the proceedings of the General Meeting
of the Municipal Council held on 28-2-1946
Resolution No. 1011

Audit Report on ~~XXXXXXXXXXXX~~ Elementary Education Fund
for 1944-45 replies - referred to Messrs. T.R. Gopal
Rao and T.V. Nuthagopal Naidu for report in M.C.R.
No. 841 dated 19-12-1945 - The report of the
Councillors thereon - approval of

The replies to be forwarded along with the
remarks of the Councillors Mr. Gopal Rao
and Nuthagopal Naidu.

/True extract/

Sd/-P.R. Tevar,
Chairman, M.C.

J. Nuthagopal
Commissioner. *Tnu*

7/5

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L.F.No-20/2-4-46

Examiner's Office.

Sub:- Trichinopoly Municipality- Audit Report-1944-45
Elementary Education Fund- Replies.

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Forwa rded to the Secretary to Government, Education
and P.H. Department with copies of the Commissioner's
replies and the resolution of the Municipal Council.

S. Ananthanarayana
Assistant Examiner of L.F.Accounts.

C 10/11 *b* *EOP.H(C-1)*
Audit Report - 1944-45 - E.E. fund
M. Ch. Trichinopoly - Recorded.
No 18407C-1/46 From the Exr of L.F.A., R.F. 20.2/2.4.
plccf *Go (MS) 746* *Edn. d/ 8-11-46*

Recorded.

To the Commissioner
Trichinopoly City
(thru the C.M.C.)

5/4/46

5/4/46

" D.P.T.
(with copy of
audit report)

2nd copy
with 1st
2-4-46

kept below

or a Encl L.F.A. ✓

