

E & P H

(194₇) Department.

MS. SERIES.

G.O. NO. MS.1180 Edn.

Dated 9-6-1947

[Despatch Abstract.]

Audit report - 1945-46 - Elementary Education Fund - Municipal Council
Trichinopoly - Recorded.

Back Papers.

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

Further Papers.

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

LR 1089
20.5.47

Examiner's Office.

Sub:- Audit Report- Elementary Education Fund-45-46-
Trichinopoly Municipal Council- Replies.

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

Para 5 of the audit report:- The irregularity in
the non-levy of education tax on lands and conse-
quent loss to municipal council remained unrectified.

J. K. Srinivasan
Assistant Examiner of L.F. Accts.

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TRICHINOPOLY MUNICIPAL COUNCIL OF THE TRICHINOPOLY DISTRICT, FOR THE YEAR 1945-46.

Name of auditor: R. Gopala Ayyangar, District Inspector of Local Fund Accounts.

Time taken for audit: From the 14th June 1946 to the 10th ^{August} 1946.

The Office of Commissioner was held by Sri D. Balasundaram, B.A., from the 1st April 1945 to the 27th June 1945 and by Sri A. Murugesam Pillai, B.A., from the 28th June 1945 to the 25th October 1945 and from the 29th October 1945 to the 31st March 1946. The Municipal Health Officer Rao Bahadur Dr. V.P. Vasudevan M.B.B.S., B.S.Sc., was in charge from the 26th October 1945 to the ^{24th} ~~25th~~ December 1945.

2. 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 in the cash book, viz. Rs.4,267--14--4 agrees with the details in the consolidated closing balance of various funds as per abstract in the account for March 1946 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. The more important irregularities are noted below. Irregularities of a minor nature have been detailed in objection statement which should be read as part of this report.

4. DELAY IN DISPOSAL OF UNSERVICEABLE ARTICLES. Item 7 of the objection statement for 1943-44 it was pointed out that certain articles of furniture in six schools were removed from the register of tools and plant on the ground that they were written off as un-serviceable, that the store keeper's registers in which these were stated to have been credited were not produced and that the articles were not disposed of in public auction. ~~Therefore~~ Though three years have elapsed, the objection is still outstanding and suitable action does not appear to have been taken in the matter.

5. EDUCATION TAX NOT LEVIED ON LANDS. In G.O.385 Edn., dated

5th

5th March 1942, approving the budget for 1942-43, sanction was accorded to the levy of education tax on property rentals at 1/3 % per annum from 1st April 1942. Actually all along the tax is levied at that rate on buildings alone. As the levy of tax should be on property rentals, the non levy on agricultural lands which are also assessed on rental value is irregular. From 1st April 1944, the Council was directed to levy the tax on vacant lands at 6 1/2 % of annual value - vide G.O.696 L.A., dated 28th March 1944 but the vacant lands continued to be assessed on the basis of extent. If the vacant sites had been assessed correctly on the rental basis education x tax should have been levied on the tax on vacant lands also from 1st April 1944.

6. The result of audit may be considered fairly satisfactory.

7. The gross receipts and charges of the year were Rs.77,138--13--6 and Rs.88,154--0--11 respectively.

8. One objection of 1943-44 involving no amount and 34 objections of 1945-46 involving Rs.102-6-0 were outstanding at the close of audit.

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

Forwarded to the Executive Authority 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 Elementary education fund accounts of Trichinopoly Municipal Council (for the year ended 31st March 1946) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Fort St. George, Madras, with reference to rule 58(d) of Schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority, Trichinopoly Municipal Council in L.F.No. _____ Dated: _____

/TRUE COPY/

K. Balasubramanian

SUPERINTENDENT,
Office of the Examiner of Local Fund
Accounts, Kilnauk P.O., MADRAS, 10.

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Extract from the proceedings of the ordinary meeting of the Municipal Council Trichinopoly held on 12-3-47 at the Municipal Office Trichinopoly

Res no 1195

Audit Report - Elementary Education
Funds. 1945-46. - Copies approved of.
"Approved"

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Chairman,
Municipal Comm

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REPLIES TO THE AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF
TRICHINOPOLY MUNICIPAL COUNCIL OF THE TRICHINOPOLY DISTRICT FOR
THE YEAR 1945-46. (5)

Name of Auditor: R. Gopala Iyengar, District Inspector of Local Rank Fund Accounts.

Time taken for Audit: From the 14th June 1946 to the 10th August 1946.

The office of Commissioner was held by Sri D. Balasundaram, B.A., from the 1st April 1945 to the 27th June 1945 and by Sri A. Murugesan Pillai, B.A., from the 28th June 1945 to the 25th October 1945 and from the 29th November 1945 to the 31st March 1946, The Municipal Health Officer Rao Bahadur Dr. Y. P. Vasudevan, M.B.B.S., B.S.Sc., was in charge from the 26th October 1945 to the 28th December 1945.

2. The receipts and payments during the year are shown in the annual account appended, together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing of the previous year.

The closing balance in the cash book, viz., Rs. 4,267-14-4 agrees with the details in the consolidated closing balance of various funds as per abstract in the account for March '46 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. The more important irregularities are noted below. Irregularities of minor nature have been detailed in objection statement which should be read as part of this report.

4. Delay in disposal of unserviceable articles.

Item 7 of the objection statement for 1943-44: it was pointed out that certain articles of furniture in six schools were removed from the register of tools and plant on the ground that they were written off as unserviceable, that the Store-keeper's registers in which these were not stated to have been credited were not produced and that the articles were not

disposed of in public ^{auction} ~~action~~. Though three years have elapsed, the objection is still outstanding and suitable action does not appear to have been taken in the matter.

4. The Register will be produced at the next audit. Steps are being taken to auction the unserviceable articles.

5. Education Tax not levied on lands.

In G.O.No.385, Edn., dated 5th March 1942, approving the budget for 42-43 sanction was accorded to the levy of education Tax on Property rentals at 1/3% per annum from 1st April 1942. Actually all along the tax is levied at that rate on buildings alone. As the levy of tax should be on property rentals, the non-levy on agricultural lands which are also assessed on rental value is irregular. From 1st April 1944, the Council was directed to levy the tax on vacant lands at 6 3/4% of annual value vide G.O.No.696, L.A., dated 28-3-1944 but the vacant lands continued to be assessed on the basis of extent. If the vacant sites had been assessed correctly on the rental basis education tax should have been levied on the tax on vacant lands also from 1st April 1944.

(True Copy)

5. The question is engaging the attention of the Council. The Commissioner's note suggesting steps to rectify the defects in the rates of taxation was placed before the Finance & Taxation Committee at its meeting held on 27-8-46. The Committee referred the subject to Sri A.Ramaswami Tevar, Chairman, M.C. for report. His report will be placed before the meeting of the Council in this month for consideration.

Commissioner.

STATEMENT OF RECEIPTS AND CHARGES ON THE ELEMENTARY EDUCATION FUNDS ACCOUNTS OF THE DISTRICT BOARD, TRICHINOPOLY FOR THE YEAR 1945-46

Head of account.	Actuals.		Total.		Finance budget appropriation	
	Rs.	A.	Rs.	A.	Rs.	A.
RECEIPTS - ORDINARY.						
Opening balance.			10,283-19		7,794	
1. Education tax.					9,360	
Gross collection.	9,125-13-1				600	
Deduct collection charges.	1079.0.0				8,760	
Net.		8,046-13-1				
2. Fines and penalties under the Elementary Education Act.						
3. Income from investments etc., Endowments.						
4. School fees.						100
5. Contributions.		4-8-0				
6. Other receipts.						
7. Government Grants	37					
(i) Under Section 37 of the E.E. Act.		9,040-8-0				
(ii) Under the proviso to section 37 of the E.E. Act.		9,261-0-0			9,260	
(iii) Subsidy for dearness allowance.		48,500-0-0			48,500	
8. Contribution from the General Account.						
School toll compensation.		2,306-0-0				
9. Investments realised.						
10. Advances recovered.		19-15-7				50
Deduct refunds.						
Deduct amount transferred to capital.						
Total.		77,138-13-6			66,570	
Add amount relating to Endowments.						
Grand Total.						
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.			77,138-13-6		66,570	
Grand total including opening balance.			87,424-15-3		74,310	

Head of Account.	Actuals.		Total.		Final budget appropriation.	
	Rs.	A.	Rs.	A.	Rs.	A.
EXPENDITURE-ORDINARY.						
1. Staff.						
Salaries and dearness allowances.						
Masters.	70,711-	6.3			61,860	
Clerks and servants.						
Contribution to Provident fund.	2,475-	0.0			2,300	
Travelling allowance.						
Stipend of teachers sent for training. Gratuity.						
2. Contingencies and equipment.						
Contingencies.						
House rent.	4,977-	9.3			4,820	
Other items.	1,265-	7.0			2,100	
Equipments--					2,000	
Furniture & apparatus.					1,000	
Library books & Maps.					3,000	
Other items.	2,746-	14.5				
3. Prizes and scholarships.						
4. Repairs to buildings.			977-	12.0	1,000	
5. Interest on and repayment of debt.						
6. Investments made.						
7. Advances recoverable.						
Total.						
Add amount relating to endowments.						
Grand Total.	83,154-	0.11			78,080	
EXPENDITURE--CAPITAL.						
1. Lands and buildings.						
2. Equipment :-						
1. Furniture and apparatus.						
2. Library Books and Maps.						
3. Investments made.						
4. Other items.						
Total.						
Add amount relating to endowments.						
Grand Total.						
Total expenditure, Ordinary & Capital.	83,154-	0.11			78,080	
Closing Balance.			4,267-	14.4	3,710	
Grand Total including closing balance.	87,421-	15.3			74,360	

57- Mrs. Esther G. L. Smith
1814-1815. To children of Mr. L.

Edm 10 H Sept.
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Audit Report - 1945-46 - E. E. Fund - MLC
Prichino Poly - Recorded.
Read! - From the Exr of LPA LPM 1089 at 20-5-57

Order / Ms No 1180 Edn of 9. 6. 47

Recorded.

2) Para 5 of the Audit Report - An extract of the further remarks of the Exr of LFA, is ^{communicated.} ~~forwarded~~ to the Commr. & S.O. Prichinopoly Ndy. for necessary action.

the Community & S.O.

Trichinopoly May. 1

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3. The expenditure will be met from the appropriation under "37.1.Education Primary - Grants to Local Bodies for Primary Education - (1) Excluding Poor was reservation A. Local Bodies - I. Ordinary Areas - 1. Grants under section 37 of Act VIII of 1920 - Authorized in the Annual Estimate of Expenditure for 1947-48.

27.5.47

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To the Sp. Officer, D. O. S. *Tuesday*
To the Accountant-General.
To the Director of Public Instruction.
To the Examiner of Local Fund Accounts. *despatched*
To the Finance Department (W. & M.) *11/6*
Ed. 26.2. *Mr* The contribution desired is administered.

27.5.67