

Education and Public Health

(1947) Department.

Scott II-27-58,004-4-11-46.

MS. SERIES.

G.O. NO. 164 Edn.,

Dated 30-1-1947.

[Despatch Abstract.]

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

L. F. No. 4436
12-9-46

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TIRU-
CORIN MUNICIPAL COUNCIL OF THE SIVAKAM DISTRICT FOR THE YEAR 1945-46.
1945-46.

Name of auditor: Sri K. S. Ramaswami Ayyar, District Inspector
of Local Fund Accounts.

Time taken for audit: 15th July 1946 to 30th July 1946.

The Office of Executive Authority was held by Sri A. Murugesan
Pillai, B.A., Commissioner from 1st April 1945 to 21st June 1945,
by Sri H. A. Sundararajulu Naidu, Health Officer from 22nd June 45
to 7th July 1945 and on 31st March ~~March~~ 1946 by Sri A. Raghavareddi
B.A., Commissioner, from 8th July 1945 to 7th September 1945 and by
Sri K. Ramakrishnayya Choudary B.A., Bar-at-Law from 8th September
1945 to 30th March 9 1946.

2. The receipts and payments during the year are shown in the
abstract of annual account appended together with the opening and
closing balances. The opening balance in the cash book is in agree-
ment with the closing ~~bal~~ balance of the previous year. The closing
balance of the Elementary Education Fund account viz. Rs. 23,285-5-8
agrees with the balance shown in the abstract of the consolidated
account for March 1946 - vide paragraph 4 infra.

3. The more important irregularities are detailed below. Irre-
gularities of a minor nature are detailed in the Annual Objection
Statement which should be treated as forming part of this report.

4. CREDIT TAKEN IN EXCESS OF ACTUAL RECEIPT. The Government
grant disbursed in the year to the Council under the proviso to sec-
tion 37 of the Elementary Education Act was Rs. 4,941/- as shown
below.

G.O. No. 555 Edn. dated 10th April 1945.	Rs. 3,165	0	0
G.O. No. 594 Edn., dated 16th April 1945.	Rs. 1,776	0	0
Total.	Rs. 4,941	0	0

But a sum of Rs. 5,353/- was taken credit both in the cash book and
in the account. The excess of Rs. 412/- represented the instalments
of Rs. 264/- and Rs. 148/- wrongly credited with reference to a second
intimation received from the treasury officer. There was however no
credit for these amounts in the treasury pass book. These should
not

Extract h
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not have been credited in the cash book and in the account without verification. The excess credit now should be expunged from the cash book and the account and the closing balance corrected.

5. The provision for ordinary expenditure was raised to Rs. 52,760/- in G.O. No. 691 Edn., dated 1st April 1946. Against the total provision of Rs. 42,020/- (included in the above 52,760/-) under the head staff, the actual expenditure was Rs. 42,869-13-0. This excess expenditure should have been covered by a reappropriation from savings under other Major heads with the sanction of the Director of Public Instruction. The sanction may be pointed out.

6. BUILDING - PURCHASED FOR SCHOOL PURPOSES. Dravidiarum Girls school with the site belonging to the Dakshinamara Nadar Sanam to the value of Rs. 7,806/- was acquired with the approval of the Council and the Collector in exchange for the Cholera shed with its lands. The question as to whether the Council is eligible for any Government grant in this connection did not appear to have been considered. It may be stated whether the valuation of the buildings and the land was got verified by and the suitability of the building for a school place got certified to by the competent authorities.

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

8. The gross receipts and charges of the year were Rs. 68,129-4-2 and Rs. 49,629-3-10 respectively.

9. Five objections relating to 1945-46 were pending settlement at the close of audit.

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

Forwarded to the Executive Authority Tuticorin 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 Tinnevely with your reply in triplicate duly approved by the Municipal Council for submission to Government.

Duplicate Copy of the final statement of audit of Elementary Education Fund accounts of Tuticorin Municipal Council (for the year ended 31st March 46) is herewith forwarded to the Secretary to Govt. P. H. 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 in L.F. No.
Dated:
/TRUE COPY/
P. V. ANANTHAKRISHNAN AYYAR
EXAMINER'S OFFICE, MADRAS.

Receipts - Ordinary

Kind of Account	Actuals for the year	Final Budget Appropriation	Remarks
Opening Balance	5425 11 4	3760 - -	
1 Education Tax	32671 5 7	29510 - -	
Gross Collections	1943 - -	1620 - -	
Deduct collection charges	Nett	30728 5 7	27890 - -
2 Fines & Penalties under the S. L. Y. Edu. Act			
3 Income from washment, etc.			
4 School fees			
5 Contribution			
6 other Receipts	192 0 6		
7 Govt grants	16298 - -		
(i) under Section 37 of the Edu. Act			
(ii) under Proviso to Section 37 of the Edu. Act	5353 - -	4940 - -	
8 Contribution from the General Account			
(a) For pay of temporary attendance by 64			
(b) for other purposes	15500 - -	15500 - -	
9 Investments realised	488 - -	60 - -	
10 Advances recovered	73 1 11	200 - -	
Deduct refund			
Deduct amount transferred to Capital	1	1350 - -	
Total	68046 12 2	46840 - -	
Added amount relating to Capital			
Grand total	68046 12 2	46840 - -	
Capital			
1 Government grants	4228 - -	6750 - -	
2 Contribution other receipts			
3 Loans			
4 Contribution from Govt.		5950 - -	
5 Investment realised			
6 Added amount transferred from Ordinary		1350 - -	
Total receipts Ordinary Capital	68189 4 2	60090 - -	
Grand total including opening balance	72604 15 6	63550 - -	

Expenditure - Ordinary

Head of account	Actuals for the year	Final Budget Appropriation	Balance
0 Staff			
Scholarships allowances	25303 12 0	25510 - -	-
Master's D.A.	15652 - -	13650 - -	-
Clerks and servants	1314 - -	1660 - -	-
Contributions to this fund			
Traveling allowance			
Expenses of purchase sent for			
Tram fare			
2 Contributions and equipment			
Contributions	2879 6 -	2850 - -	-
House rent	1229 12 10	2500 - -	-
Other items			
Equip ment			
Furniture and apparatus	1215 4 -	2500 - -	-
Library books & maps	136 14 -	2000 - -	-
Other items	166 15 -	1000 - -	-
	58 11 -	100 - -	-
3 Prizes & Scholarships			
Environment	82 1 -	150 - -	-
4 Repairs to Bldgs	469 5 -	2000 - -	-
5 Interest on and repayment of debt			
6 Investment income			
7 Advances Receivable	44110 1 10	52620 - -	-
Capital			
1 Land and Bldgs	285 - -	930 - -	-
2 Equipment	162 - -	710 - -	-
(iii) Library books & maps	102 8 -	- -	-
(iv) Other items			
	1519 8 -	1640 - -	-
Add amounts relating to			
movements shown under 11			
movements accounts			
(For details see Subsidiary			
account)			
Grand total			
Grand ordinary Capital	44649 9 10	54260 - -	-
closing balance	23985 5 8	930 - -	-
Grand total including			
closing balance	73644 15 6	63890 - -	-

(True copy)

Sd K.S. Ramaswamy
District Inspector of Public Instruction
Tinnevely

10/1/47

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TUNNEL CORIN MUNICIPAL COUNCIL OF THE TINNEVELLY DISTRICT FOR THE YEAR 1945-46 AND REPLIES THERETO.

Name of Auditor:- Sri. K.S. Ramaswamy Ayyar, District Inspector of Local Fund Accounts.

Time taken for audit: 15th July 1946 to 30th July 1946.

The office of the Executive Authority was held by Sri. A. Murugesam Pillai, B.A., Commissioner from 1st April 1945 to 31st June 1945, by Sri. N.A. Sundararajulu Naidu, Health officer from 22nd June '45 to 7th July 1945 and on 31st March 1946 by Sri. A. Raghava Reddi B.A., Commissioner, from 8th July 1945 to 7th September 1945 and by Sri. K. Ramakrishna Choudary B.A., Bar-at-law from 8th September 1945 to 30th March 1946.

2. The receipts and payments during the year are shown in the abstract of annual account appended together with 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 Account viz., Rs. 23,985-5-8 agrees with the balance shown in the abstract of the consolidated account for March 1946 - Vide paragraph 4 infra.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be treated as forming part of this report.

4. Credit taken in excess of actual receipt:

The Government grant disbursed in the year to the Council under the proviso to section 37 of the Elementary Education Act was Rs. 4,941/- as shown below.

G.O. No. 553 Edn. dated 10th April '45.	Rs. 3165/-
G.O. No. 594 Edn. " 16th April '45.	Rs. 1776/-
	4941/-

But a sum of Rs. 5,353/- was taken credit both in the cash book and in the account. The excess of Rs. 412/- represented the instalments of Rs. 264/- and Rs. 148/- wrongly credited with reference to a second intimation received from the Treasury officer. There was however no credit for these amounts in the Treasury Pass Book. These should not have been credited in the cash book and in the account without verification. The excess credit now should be expunged from the cash book and the account and the closing balance corrected.

REPLY.

The excess credit will be expunged from cash book on receipt of reply from the Sub Treasury officer and the fact will be reported to the audit department.

5. The provision for ordinary expenditure was raised to Rs. 52,760/- in G.O. No. 691 Edn. dated 1st April 1946. Against the total provision of Rs. 42,020/- (included in the above 52,760/-) under the head staff, the actual expenditure was Rs. 42,060-13-0. This excess expenditure should have been covered by a reappropriation from savings under other Major heads with the sanction of the Director of Public Instruction. The sanction may be pointed out.

REPLY.

The Director of Public Instruction has been addressed for the ratification of the excess expenditure over the provision made in the budget.

6. BUILDING - PURCHASED FOR SCHOOL PURPOSES:-

Draviapuram Girls' School with the site belonging to the Dakshinamur Nadar Sengam to the value of Rs.7,806/- was acquired with the approval of the Council and the Collector in exchange for the Cholera shed with its lands. The question as to whether the council is eligible for any Government Grant in this connection did not appear to have been considered. It may be stated whether the valuation of the buildings and the land was got verified and the suitability of the building for a school place got certified to by the competent authorities.

REPLY.

Action is being taken to ascertain as to whether the council is eligible for any Government grant for the school building in question. The certificates of the Municipal Engineer called for in the Audit report will be shown at the next audit.

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

8. The gross receipts and charges of the year were Rs. 68,189-4-2 and Rs.49,629-9-10 respectively.

9. Five objections relating to 1945-46 were pending settlement at the close of audit.

(Sd) P.V. Ananthanarayana Ayyar.
Asst. Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

(True Copy)

M. S. S.
COMMISSIONER.
TUTICORIN MUNICIPALITY.

KP/8-12.

[Signature]
16.12.46

Extract from the Proceedings of the Tuticorin Municipal Council passed at its Ordinary Meeting held in the Council Hall in the Rao Bahadur Cruz Fernandez buildings on Friday the 6th December 1946 at 5-30 P.M. 7

RESOLUTION NO. 42 DATED 6--12--1946.

pp 1-2 to 5-6
42. Audit report on the Elementary Education Fund Accounts of the Tuticorin Municipal Council for the year 1945-46 with the replies thereon.

NOTE:- May be approved.

(B.3.-15555/46.)

"APPROVED."

(Sd) C. David.
Vice Chairman.
6-12-1946.

/True Copy/

KP/10-12.

[Signature]
10.12.46

M. S. S.
COMMISSIONER
Tuticorin Municipality.

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Abstract from the Proceedings of the Triticopolis Municipal Council held at its ordinary meeting held in the Council Hall in the Town Hall on 11th December 1946 at 5-30 P.M.

1946-1947

As the Triticopolis Municipal Council for the year 1946-1947 the replies thereon.

Not to be approved.

1946-1947

1946-1947

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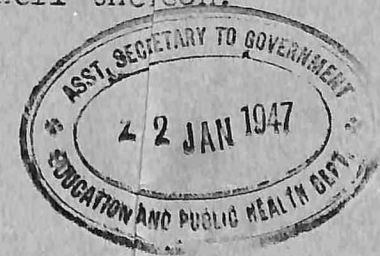
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Examiner's office.

Subject:- Audit Report- Elementary Education Fund Accounts- 1945-46- Tuticorin Municipal Council- Replies.

Forwarded to the Secretary to Government, Education and Public Health Department, with reference copies of the Commissioner's replies and the resolutions of the Municipal Council thereon.

pp 5-7
4389



Asst. Examiner of L.F. Accts.
Southern Circle,
Trichinopoly.
17/1/47

1946-1947

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Audit Report - 1945-46 - E.E. fund -
Pl. cl. Tutorsin - Recorded.
From the Exr of CFA, L.F. 8261, 2/21.1.47 p9 ante
G.O. (MS) 164 Edm, d/ 30-1-47

Recorded.

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To the Commr.
Tutorsin City
(Thru the
CH. Co.)
" D.P.T.
(with copy of
Audit report)
" " Exr of CFA

Spencer
28/11