

Education and Public Health

(194 7) Department.

Ms. **SERIES.**

G.O. NO. Ms.2586 Education.

Dated the 2nd December 1947.

[Despatch Abstract.]

AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council,

Tirunelveli - 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.

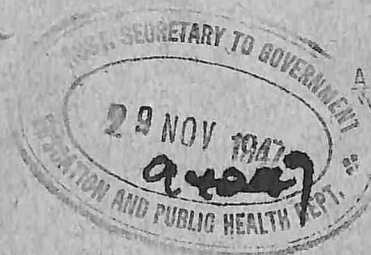
LT. 5921
27.11.47

Examiner's Office. *cl* ②

Sub:- Audit Report- Elementary Education Fund-1946-47
Tirunelveli 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.

p-523fa



22 Sum...
Assistant Examiner of L.F. Accts.

3

Audit report on the Elementary Education Fund Accounts of the Tinnevely Municipal Council, Tinnevely District, for the year 1946-47. (3)

Name of auditor : Sri D. Rajendram, District Inspector of Local Fund Accounts,

Time taken for audit: From the 8th to the 30th June 1947.

The Office of Executive authority was held by Sri A.C. Kandappa Pillay from the 1st April 1946 to the 9th February 1947 and by Sri C. Rangavadivelu from the 10th February to the 31st March 1947 as Commissioners.

The receipts and payments during the year are shown in the annual accounts appended together with the opening and closing balances. 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 was nil and it agrees with the balance shown in the abstract of the consolidated account for March 1947.

3. Old objection pending. Para. 4 of the audit report for 1945-46. (Education - penalty - pending collection.)

The result of the prosecution for the recovery of Rs.5-4-0 is awaited.

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

5. Endowments - Audit fees on receipts - pending credit to Government.

The receipts by way of interest on investment on behalf of the Puckle Caste Girls School, an endowed institution, amounted to Rs.174-5-0 (less commission) during the year under report. The audit fee of 0-11-0 due on it at 6 annas per Rs.100 was not credited to the provincial funds. The would need to be credited early.

6. Tools and plant registers - Verification not done.

The annual verification of the Tools and Plant, etc., in all the 24 elementary schools (19 boys and 5 girls) for 1946-47 was not done. Early verification would need to be made.

(b) One name board (wood work) for Rs.6/- was removed from the tools and plant Register of the Veeraraghavapuram Elementary school with a remark "transferred to Higher Elementary School of M.V. Puram" The receipt entry was not made in the Tools and Plant Register of the latter. The name board would need to be accounted for.

7. Result of audit. The result of audit may be considered as satisfactory.

8-. Receipts and charges. The gross receipts and charges of the year were Rs. 73,104-3-6 and Rs.74,260-12-0 respectively.

9. Eight items of objections involving a sum of Rs.113-11-0 were pending settlement at the close of audit - vide details in the annual objection statement.

Year.	No. of items.	Amount.		
		Rs.	A.	P.
1945-46	1	5	4	0
1946-47	7	108	7	0
		113	11	0

T.K. Srinivasan,
Assistant Examiner of Local Fund Accounts, Trichinopoly.

Forwarded to the Executive Authority, Tinnevely 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.

4
Duplicate copy of the final statement of audit of the Elementary Education Fund Accounts of Tinnevely Municipal Council (for the year ended 31st March 1947) 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, 1920. The original was forwarded to the Executive Authority, Tinnevely Municipal Council in L.F.No. 2493 dated 21st July 1947.

(True copy).

R. Balasubramanian

Superintendent,
Office of the Examiner of Local Fund Accounts,
Madras.

25/11/47

5
Proceedings of the Special Officer, Tirunelveli Municipality.
Dated 27th September, 1947. (4)

Resolution No. 444.

Audit report on the Elementary Education Fund Accounts of the Tirunelveli Municipal Council for the year 1946-47 and replies thereto.

Replies to Audit Report Elementary Education Account 1946-47.

- Para 3 - The arrears of Educational Penalties of 1945-46 have since been collected.
Para 5 - The Audit fee of annas eleven was credited on 19-2-1947.
Para 6 - The tools and Plant of all the Schools have been verified for the year 1946-47 and necessary corrections made. The register will be shown at the next audit.

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Report recorded and Replies approved.

Sd.R. Lakshmipathy,
Special Officer.

(True copy)

M. S. S. S. S.

Commissioner & Special Officer.

25/11/47

25/11/47

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY
EDUCATION FUND TIRUNELVELI MUNICIPALITY FOR THE YEAR 194 -

Heads of account.	Actuals for the year.			Final Budget appropriation.	Remarks.
	R.	A.	P.		
Receipts - Ordinary.	1156	8.	6	1150	(B)
Opening balance.					
1. Education tax gross collections.	31845	9.	2.	31140	
Deduct Collection charges.	2,334	0	0	2430	
Net.	29,511	9.	2.	28710	
2. Fines and penalties under the Elementary Education Act.	257	4	0	100	
3. Income from investments etc.,	174	5	0	200	
4. School fees.	1,261	4	0	1200	
5. Other receipts.	160	0	0	50	
6. Grant for wiping of deposit.					
7. Government Grant.					
(i) Under section 37 of the Elementary Education Act.	16,240	0	0	16240	
<i>Pre-vocational Teaching.</i>	150	0	0		
(ii) Under proviso to section 37 of the Elementary Education Act.	7,034	0	0	7030	
<i>Pre-vocational Teaching...</i>					
(iii) Compensation for Education tax on Profession tax.	2171	9	0	2170	
8. Contribution from the General Account.					
(a) For payment of temporary allowance of Rs.4/-	1242	0	0	12590	
<i>For capital expenditure incurred..</i>					
(b) For other purposes.	14917	7	0	6080	
<i>do additional...</i>					
9. Investments realised.					
10. Advances recovered					
Deduct refunds.		15	2. 8	150	
Deduct amount transferred to Capital.					
Total.	Rs 73,104	3.	6.	Rs 74220	

Capital.

1. Government Grant.
2. Contributions.
3. Loans.
4. Contributions from General account ordinary.
5. Investments realised.
6. Add amount transferred from ordinary.

Grand Total including opening balance. Total.

74,260 - 12 - 0 7537

Add amount relating to endowments
shown Vide H. Endowments Account
(for details vide Subsidiary Account)

Grand Total.

Total receipts. Ordinary and
Capital.

Grand total including opening
Balance.

Heads of account	Actuals for the year	Final Budget Appropriation.	Remarks
Expenditure Ordinary		(6)	
I. Staff			
Salaries and allowances			
Masters	28476-2-0	38900-0-0	2 P91, 1 P10.
Dearness allowances	26858-13-0	-300	1936-52
Clerks and servants		27440-0-0	27.6.47
Contribution to Provident Fund	1986-0-0	2100-0-0	
Travelling allowance	189-7-0	190-0-0	
2. Contingencies and equipment			
House rent	2408-4-0	2680-0-0	
Other items	1888-3-9	1560-0-0	20.
Equipment		+300	
Furniture and apparatus	1594-2-0	1500-0-0	Do.
Library books + maps		+100	
Other items			
3. Prizes and Scholarships			
4. Repairs to Buildings	859-12-3	1000-0-0	Do.
5. Interest and repayment of debt		-100	
6. Investments made			
7. Advances recoverable			
	74,260-12-0	75370-0-0	
Add amount relating to endowments under H. Endowment Account. for details vide Subsidiary account.			
Capital			
1. Land and Building			
2. Equipment			
(1) Furniture and Apparatus			
(2) Library Books			
(3) Investments made			
(4) Other items			
Ordinary Capital	74260-12-0	75370-0-0	
Closing balance	nil		
Grand total including closing balance	74,260-12-0	75370-0-0	

Majidram
District Inspector, Dabul District
Dabul

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C. No. 94267/67

[Signature]
12/3/12
p.l.c.f.

To The Commr. Chagieraram
Dpt. thro. the C.A.C.

1. D. P. 9. (with copy of the audit report)
" Exam. 1/92. F. Accts.
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10/12

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E. 4. 4 (a)

Audit. Report. 1966-67 - E. E. Fund -
Rel. cl. Termination - Recorded.

From the Exam. 1/92. F. Accts. No. 5971d 27-11-67

Order No. 2588 Gdn. dated, 2/12/67
Ms.

Recorded.

[Signature]
1/12/67

11/11/67
[Signature]

