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8/8/48

Edna. (1948) 1.

G.O. No. 1052 Edna.

Ms.

Dated 30-4-48.

(7)

L.F. 6939

17.1.48

Examiner's Office. (2)

Sub:- Audit Report-F.F.Fund- 1946-47-Tuticorin
Municipal Council- Replies.

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

4200



Assistant Examiner of L.F. Accts.

15455



Name of auditor: SRI D. RAJENDRAM: District Inspector of Local Fund Accounts.

Time taken for From the 30th J u l y, 1947
audit. to the 14th August, 1947.

14/24/47 The Office of Executive Officer was held by Br. N. A. Sundararajulu Naidu, Municipal health officer from 1-4-1946 to 2nd May 1946 (Forenoon and by Janab Mohamed Anwar Hussain Sahib Bahadur, Commissioner from 2nd May 1946 (afternoon) to 31st March 1947.

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 agreement with the closing balance of the previous year. The closing balance of the elementary education fund account viz., Rs. 258 Rs. 28,588/7/7 agrees with the balance shown in the abstract of the consolidated account for March 1947.

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

4. EXPENDITURE IN EXCESS OF BUDGET PROVISION: SANCTION NOT OBTAINED: The expenditure under the following heads exceeded the budget provision as sanctioned by Government in their order Ms. 691. Edn., dated 1-4-1946. Sanction of the council and that of the Director of Public Instruction remained to be obtained for the excess expenditure.

BUDGET HEAD.	EXPENDITURE.	BUDGET PROVISION.
1. I. Staff - salaries and allowances	Rs 43,996 2 0	Rs 40,360
ii. do. Travelling allowance.	~~1,000~~ 2,000 0 0	1,900
iii do. contribution to educational conference.	100 0 0	nil.
iv. 2. contingencies and equipment other items.	3,352 12 5	2,500
v. 4. Repairs to Buildings.	2,139 13 0	2,000

5. PARAGRAPH 6 OF THE AUDIT REPORT 1945 - 46. BUILDINGS PURCHASED FOR SCHOOL GOVERNMENT ORDERS AWAITED: Government were stated to have been addressed as to whether any government grant is due on the expenditure but the correspondence was not shown for verification in audit. The orders of Government are awaited.

6. MASONRY WORK: ISSUE OF CEMENT IN EXCESS OF REQUIREMENT: The work of repairing the Melur Girls' school was given on contract. For plastering 1733 sq., ft. of cement mortar $\frac{1}{2}$ " thick 1:4 the quantity of cement required

also. But 20 bags of cement have been issued to the contractor from the municipal stock and the cost thereof recovered from the dues of the contractor. When cement is a controlled product and when there is great dearth for cement the supply of 22 bags of cement to the contractor in excess of the requirement is irregular in the absence of any special circumstances justifying the action.

7. TOOLS AND PLANT REGISTERS: ANNUAL VERIFICATION NOT DONE: (a)

Annual verification of the tools and plant of the following schools was not done for the year under report. Belated verification does not serve any useful purpose.

(i) Melur Girls school (ii) Melur Boys school. (ii) Muslim Boys school. South New st.

(iv) Municipal Higher elementary school, Shumugapuram.

(v) ,, Boys school, Bandakulam,

(vi) ,, Girls school, Diravigapuram.

(vii) Municipal Adult school, do.

(viii) ,, Vadakku Boys school.

(ix) Municipal Muslim Boys school, Rahimathullapuram.

(b) The tools and plant registers for 1945 - 46 in respect of items (viii) and (ix) above were not produced for audit to verify whether all the items from that register have been correctly brought forward in the tools and plant register for 1946-47.

(c) The tools and plant registers of the Muslim Girls' school, South New St. for 1945 - 46 and 1946 - 47 were not produced

(d) One Badminton net and two poles of 11 ft., high (page 4, items 18 and 19 of the tools and plant register for 1945 - 46 of the municipal higher elementary school, Shumugapuram were not brought forward to the tools and plant register for 1946 - 47. They should be accounted for.

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

9. The gross receipts and charges of the year were Rs. 60,769/11/6 and Rs. 50,166/9/7 respectively.

10. Seven items of objections involving an amount of Rs. 72/- were pending settlement.

Year.	No. of items.	Amount.
1945 - 46.	1	- - -
1946 - 47.	6	Rs. 72/-.
	7	72/-.

T.K. SRINIVASAN,
Assistant Examiner of Local Fund Accounts,
Southern circle, Trichinopoly.

FORWARDED to the Executive Authority, Tuticorin municipal council (Tinnevely Dt) in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of L.F. 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 the Elementary Education fund accounts of the Tuticorin municipal council (for the year ended 31-3-1947) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to rule 56(a) of schedule IV of the District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.F. NO. dated 1947.

Actuals of 1945-46	Revised Estimate for 1946-47.	Heads of account.	Actuals for the year 1946-47.	Final Budget appropriation 1946-47.	Remarks
1	2	3	4	5	6

Receipts- Ordinary.

23990	Opening balance.	23985- 5 -8	18221-
31650	1. Education Tax:		
2230	Gross collections....	34456- 8 -8	31300
29420	Deduct collection charges. ..		
	Net.....		
	2. Fines and penalties under the Elementary Education Act.		
	3. Income from investments etc.		
	4. School fees...		
	5. Contributions...		
50	6. Other receipts.. (Endowment)	241-10-0	50
	7. Government Grant		
21736	(i) Under section 37 of the Elementary Education Act.	21739-2-0	19866
4940	(ii) Under proviso to section 37 of the Elementary Education Act.	4941-0-0 - 412-0-0	4941

SUBSIDIARY ACCOUNTS-

8. Contribution from the General Account:---
(a) For payment of temporary allowance of Rs.4.
(b) For other purposes...

9. Investments: realized.....

10. Advances recovered

150	Deduct refunds.	196-9-2	400
2360	Deduct amount transferred to capital.		15350
53636			
	Total	60769-11-6	40607
	Add amount relating to endowments shown under H. Endowments Account. (For details, vide subsidiary account)		
53636	Grand Total	60769-11-6	

Capital

1. Government Grants....	
2. Contributions	
3. Loans..	
4. Contribution from General Account- ordinary....	
5. Investments realized.	
2360	6. Add amount transferred from ordinary
2360	Total
	15350

Add amount relating to endowments
shown under H. Endowment Account.
(For details, vide subsidiary Account)

2360	Grand Total		2330x
55996	Total Receipts- Ordinary capital.	60769-11-6	55957
79986	Grand total including opening balance.	84755-1-2	74173
Expenditure -Ordinary			
1. Staff:--			
26440	Salaries & allowances.	26434-5-0	
17300	Madras. D.A.	17561-13-0	40360
1670	Clerks & servants.....		
	Contribution to P.F.Fund.	1397-0-0	1660
	Education tax collection charges.		
	Travelling allowance.	2099-0-0	1910
	Stipend teachers sent for training.		
	Contribution to Educational conference.	100-0-0	
2. Contingencies & Equipment:--			
Contengencies:			
2350	House rent.	2322-13-2	2350
2670	Other items. XXX.	1953-9-25	2500
	D.A.	1399-3-0	
Equipment:--			
1000	Furniture & Apparatus.	244-7-0	2000
100	Library books and maps.		1000
100	Other items.	10-0-0	100
100	Prizes & Scholarships.	48-8-0	50
50	3A. Endowment.		
2000	4. Repairs to buildings.	2139-13-0	2000
	5. Interest on and repayment of debt.		
	6. Investments made.		
	7- Advance recoverable.		
54280	Total	55710-7-7	54530

Add amount relating to endowments
shown under H. Endowments account
(For details vide subsidiary account)

54280	Grand Total.		
Capital.			
1. Land & Buildings.			
		31-12-0	14350
2. Equipment.			
1000	(i) Furniture and apparatus.	5-10-0	1000
1000	(ii) Library books & maps.	418-12-0	
	(iii) Investments made.		
	(iv) other items XXX.		
2000	Total.	456-2-0	15350

Add amount relating to endowments
shown under H. Endowment account.
(For details, vide subsidiary account)

2000	Grand total.	456-2-0	15350
56280	Total, Ordinary and capital	56166-9-7	69880
23706	Closing balance.	23588-7-7	4293
79986	Grand total including closing balance.	84755-1-2	74173

Audit report of the Elementary Education Fund Accounts of the
Tuticorin Municipal Council: Tinnevely District for the year
1946-47 and replies thereto.

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

Time taken for audit: From the 230th July 1947
to the 14th August 1947.

The Office of Executive Officer was held by Mr.N.A.Sundararajulu
Naidu, Municipal Health Officer from 1--4--46 to 2nd May 1946 (Forenoon)
and by Janab Mohamed Anwer Husain Sahib Bahadur, Commissioner from 2nd
May 1946 (afternoon) to 31st March 1947.

2. The receipts and payments during the year are shown in the
abstract or annual account 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 Viz., Rs. 28,588/7/7 agree with the
balance shown in the abstract or the consolidated account for March '47.

3. The more important irregularities are detailed below. If-
regularities of minor nature are detailed in the annual objection
statement which should be read as forming part of this report.

4. EXPENDITURE IN EXCESS OF BUDGET PROVISION: SANCTION NOT OBTAINED:
The expenditure under the following heads exceeded the budget provision
as sanctioned by Government in their order Ms. 691 Edn., dated 1-4-46
Sanction of the council and that of the Director of Public Instruction
remained to be obtained for the excess expenditure.

Budget Head.	Expenditure.	Budget provision.
i. I. Staff- salaries and allowances	43,996-2-0	40360/=
ii. do Travelling allowance.	2,099-0-0	1900/=
iii. do Contribution to educational conference.	100-0-0	nil.
iv. 2. Contingencies and equipment other items.	3,352-12-5	2500/=
v. 4. Repairs to Buildings.	2,139-13-0	2000/=

Reply: Sanction of the council has been obtained in Municipal
Council's resolution No 41 dated 27-3-47. Sanction of the Director of
Public Instruction, Madras has been applied for. It will be produced on
receipt.

5. PARAGRAPH 6 OF THE AUDIT REPORT: 1945-46. BUILDINGS PURCHASED
FOR SCHOOL GOVERNMENT ORDERS AWAITED: Government were stated to have
been addressed as to whether any government grant is due on the expen-
diture but the correspondence was not shown for verification in audit.
The orders of Government are awaited.

Reply: Orders from Government have not been received. Corres-
pondence will be shown at the next local audit.

6. MASONRY WORK: ISSUE OF CEMENT IN EXCESS OF REQUIREMENT: The
work of repairing the Melur Girls' school was given on contract. For
plastering 1735 sq. ft of cement mortar $\frac{1}{2}$ " thick 1:4; the quantity
of cement required was only 17 $\frac{1}{3}$ bags as per rate for schedule.
Item No. 128 (b) of schedule of rates and this quantity only has

P. t. o.

Cement have been issued to the contractor also. But 20 bags of cement and the cost thereof recovered from the municipal stock. When cement is a controlled produce and when there is great dearth for cement the supply of 20 bags of cement to the contractor in excess of the requirement is irregular in the absence of any special circumstances justifying the action.

Reply: 20 bags of cement have been issued in excess of the requirements. 75 Mangalore tiles have been issued for the school roofing to replace the broken tiles. P.13 M.B.11 of 46-47 and some cement was used for pointing the tile joints where new tiles were used. This was partly due why the excess cement was used.

7. TOOLS AND PLANT REGISTERS: ANNUAL VERIFICATION NOT DONE:

(a) Annual verification of the tools and plant of the following schools was not done for the year under report. Belated verification does not serve any useful purposes.

- (i) Melur Girls school, (ii) Melur Boys school, (iii) Muslim Boys school South New Street.
- (iv) Municipal Higher elementary school, Shunmugapuram.
- (v) " Boys school, Sevandakulam.
- (vi) " Girls school, Draviapuram.
- (vii) " Municipal Adult school, do.
- (viii) " Vadakkur boys school.
- (ix) " Muslim Boys school, Ramathullapuram.

Reply: Verification of the Tools and Plant registers of the municipal schools will be done.

(b) The tools and plant registers for 1945-46 in respect of items (viii) and (ix) above were not produced for audit to verify whether all the items from that register have been correctly brought forward in the tools and plant register for 1946-47.

Reply: The registers will be produced at next audit.

(c) The tools and plant registers of the Muslim Girls' school, South New street for 1945-46 and 1946-47 were not produced.

Reply: It will be produced at next audit.

(d) One Badminton net and two poles of 11 ft., high (page 4, items 18 and 19 of the tools and plant register for 1945-46 of the municipal higher elementary school, Shunmugapuram were not brought forward to the tools and plant register for 1946-47. They should be accounted for.

Reply: The matter is being looked into.

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

9. The gross receipts and charges of the year were Rs. 60,769/11/6 and Rs. 56,166/9/7 respectively.

10. Seven items of objections involving an amount of Rs. 72/- were pending settlement.

Year.	No of items.	Amount.
1945-46	1	----
1946-47	6	Rs. 72/-
	7	72/-

Reply

Action is being taken to reduce the pending items.

TUTICORIN MUNICIPAL OFFICE,

DATED:
RMS/20/11/P.

COMMISSIONER.

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 building on Friday the 28th November 1947 at 5.30 P.M.

Resolution No. 38.

Dated 28---11---1947.

38. Audit report on the Elementary Education Fund Accounts of the Tuticorin Municipality for 1946-47 and replies thereto.

(B.3. 15455/47)

"REPLIES ARE APPROVED".

(Sd) V.S. Sundaravel,
28--11--47.
Chairman.

RMS/1/12/4

C.No. 4200/48

Edn. & P.H.(G.I.) Deptt.

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal

Council, Tut. comm., ... - Recorded with

remarks.

READ: From the Municipal Commissioner, ..., dated

Ref. No.
From the Examiner of Local Fund Accounts, L.F.No. 6939
dated. 17-1-48

ORDER No. 1052
Pt/Ms. EDUCATION, dated the 30-4-48

Recorded.

not put up 2. Paragraph 5 of the Audit Report. Orders have been issued in Memo-no.

81249/47-2 c 1 Edu. d 10-3-48.

17/5/48

To The Municipal Commissioner, Tut. comm.

through C.M.C.

✓ The D.P.I. (with a copy of

Audit report)

✓ The Examiner of L.F.Accounts.

Spare copy.

29/1/48

