Close

Sectt. II-27—58,004—27-10-47.

Education and Public Health **(1948 ) Department.**

Ms. **SERIES.** 4

**G.O. NO.** 2741 Edn.,

**Dated** 3-11-1948.

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## [Despatch Abstract.]

Audit Report-1947-48-Municipal Council, Tiruvannamalai-Elementary Education Fund-Recorded with remarks.

## Back Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
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## Further Papers.

| G.O. | No. | Department. | Date. | G O. | No. | Department. | Date. |
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L.F.No. 5550 / 7.10.48

Office of the Examiner of Local Fund Accts,
Madras-2. Dated

Sub: Audit report--1947-48--Elementary education funds--Tiruvannamalai municipal council--North Arcot District.

Ref: Replies of the commissioner and the resolution of the council approving the same.

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Forwarded to the Secretary to Government, Education and Public Health Department with copies of the commissioner's replies and the resolution of the municipal council.

74925

8 OCT 1948

25.9.48

Assistant Examiner of L.F.Accounts,
Western Circle, Salem.

To
The Secretary to Government,
Education and Public Health DEpartment,
MADRAS.

L.F. 3630/5.8.48.

# AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TIRUVANNAMALAI MUNICIPAL COUNCIL OF THE NORTH - ARCOT DISTRICT FOR THE YEAR 1947-48.

Name of auditor: SRI T.V. BHIMASENA RAO: District Inspector of Local Fund Accounts.

Time taken for audit. From the 6th July 1948 to the 16th July 1948.

The office of the Executive Authority was held by Sri K. Narayanaswami Ayyar from the 1st April 1947 to the 8th May 1947 and by Sri C.R. Narayanaswami Mudaliar from the 9th May 1947 to the 31st March 1948.

2. The receipts and payments during the year are shown in the abstract of the 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 in the cash book viz., Rs. 5,067/10/- agrees with the balance in the account for March 1948. The sum total of the closing balances according to the cash book relating to the General and Elementary Education Fund is in agreement with the balance in the Treasury pass book after allowing for uncashed -- cheques and unremitted revenue in hand at the close of the year.

Against budget provision of Rs. 41,390/- the expenditure was Rs. 43,531/9/11. Sanction of Government may be pointed out.

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

4. FINANCIAL POSITION: According to the Budget estimate for 1947-48 approved in G.O.No.425, Edn., dated the 7th March 1947, the Elementary Education Fund was ~~reported~~ expected to close with a deficit of Rs.2,580/-. With a view to cover up this deficit and to meet the additional expenditure due to revision of scales of pay and the grant of advance increments to teachers, a subsidy of Rs.1,200/- and an advance of Rs.2,000/- with interest was sanctioned in G.O. No.2543 Edn., dated 27.11.47. This additional expenditure was directed to be met from the proceeds of the enhanced rate of education tax from four per cent per annum to six per cent per annum on the annual rentals with effect from 1st October 1947 sanctioned in G.O.No.2214, Edn., dated 15th October 1947.

As the year 1947 - 48 actually closed with a surplus, the subsid of Rs.1,200/- was refunded to Government on 7.5.48 as directed in paragraph 2 (ii) of G.O.No.722, Edn., dated 31.3.48. The advance of Rs.2,000/- also needs to be repaid in two annual instalments with interest at 3½% per annum. Early action is called for to save further loss by way of payment of interest.

5. EDUCATION TAX NOT LEVIED ON VACANT SITES: Education tax was not levied on vacant sites. In Government Memo. No. 45699-C1/48-Edn., dated 3.7.48, the proposal of the Municipal council to exempt the vacant sites from the levy of education tax was not approved. Omission to levy the tax till 31.3.48 may, therefore, be got condoned by Government.

6. EXCESS OR INADMISSIBLE PAYMENT: VOUCHER NO.924: LAKSHMI KANTHAM (Government Girls' school) This teacher was on Maternity leave from 12-12-1946 to 12-2-1947. The new revised scale of pay can therefore be given effect to only from 13-2-1947 the date of her return from leave. But as the enhanced pay and increment was given to her from 1st January 1947 and 1st January 1948 respectively, the inadmissible payment of Rs.15/11/- needs recovery.

7. The result of audit may be considered satisfactory.

8. The gross receipts and charges for the year were Rs. 46,596/3/6 and Rs. 43,531/9/11 respectively.

9. Three objections involving a sum of Rs.15/11/- were pending settlement as shown in the annual objection statement and as detailed below.

| Year. | No. of items. | Amount. |
|---|---|---|
| 1947 - 48. | 3 | Rs. 15--11--0 |

R. RAGHAVACHARIAR,
Assistant Examiner of Local Fund Accounts,
Western circle, SALEM.

Forwarded to the Executive Authority, TIRUVANNAMALAI Municipal Council (North Arcot District) in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, North Arcot Dt., Vellore 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 Tiruvannamalai municipal council(for the year ended 31.3.48) is herewith forwarded to the Secretary to Government, Education and Public Health 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, Tiruvannamalai Municipal council in L.F.No. dated 1948.

/True copy/

R. Balasubramanian
SUPERINTENDENT.

Examiner's office, Madras-2

Mvl.2.8.48.

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Annual Account of Receipts and Charges of the Elementary Education Fund of Tiruvannamalai Municipality 1947-48.

| Actuals of 194 - 48. | Revised Estimate for 194 -4 . | Head of Account. | Actual for the year. 1947-48 | Final Budget Appropriation. |
|---|---|---|---|---|
| | | Receipts - ordinary. | | |
| | | Opening balance. | | |
| | | 1. Education tax - | ·2003-0-5 | 1220 |
| | | Gross collection | 20131-9-9 | 15000 |
| | | Deduct collection charges. Net. | -1130-0-0 | |
| | | 2. Fines and penalties under the Ely. Edn. Act. | | |
| | | 3. Income from investments etc. | | |
| | | 4. School fees. | | |
| | | 5. Contributions. | 6211-0-0 | |
| | | 6. Other receipts. | 47-0-0 | 20 |
| | | 7. Government grant:- | | |
| | | (i) Under sec. 37 of the Ely.Edn. Act. | | 4990 |
| | | (ii) Under proviso to sec.37 of the Ely. Edn. Act. | 11376-0-0 | 11,380 |
| | | 8. Contribution from the General Accounts. | | |
| | | (a) For payment of temporary allowance of Rs. 4/- | | |
| | | (b) For other purposes. | 8000-0-0 | 6220 |
| | | 9. Investments realised. | | |
| | | 10. Advance ~~recovered~~ from Government. | 2000-0-0 | |
| | | Deduct refunds. | - 39-6-3 | -20. |
| | | Deduct amount transferred to capital. | | |
| | | Total. | 46596-3-6 | 37590 |
| | | Add amount relating to endowments shown under H.Endowments Account -(for details vide subsidiary account.) | | |
| | | Grand Total. | | |
| | | RECEIPTS CAPITAL. | | |
| | | 1. Government grants. | | |
| | | 22 Contributions. | | |
| | | 3. Loans. | | |
| | | 4. Contributions from General account - ordinary. | | |
| | | 5. Investments realised. | | |
| | | 6. Add amount transferred from ordinary. | | |
| | | Total. | | |
| | | Add amount relating to endowment as shown under H. Endowments Account-(For details vide subsidiary account. | | |
| | | Grand Total.. | | |
| | | Total receipts-ordinary and capital. | 46596-3-6 | 37590 |
| | | Grant total, including opening balance. | 48599-3-11 | 38810 |

Annual Account of Receipts & Charges of the Elementary Education Fund of Tiruvannamalai Municipality 1947-48.

## Replies to Audit report - Elementary Education Funds - 1947-48.

pp.3-4. a.t.c

Para 4 The amount of Rs.2000/- granted as advance by Government will be refunded during the current year if the Elementary Education Account closes with surplus balance. At present there is no surplus.

p.4. a.t.c

Para 5 The Government have been addressed in this office letter No.4577/48 dated 3-8-48 and 4-9-48 for ratification and the Council in its resolution No. 735 dated 31-8-48 has sanctioned the levy of education tax on vacant lands with effect from 1-10-48. The same will be given effect to from 1-10-48.

p.4. a.t.c

Para 6 The excess paid has been recovered in Vr.626/9-48

Municipal Office,
Tiruvannamalai,
Dated : 18.9.48.

21/9
Commissioner.

Ss.21-9.
21/9/48.

[illegible]

Proceedings of the Municipal Council, Tiruvannamalai passed at its ordinary meeting held at 5 p.m. on 15-9-1948.

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PRESENT :

Sri I. Manickavelu Mudaliar, Vice-Chairman, Ml.Council.

Sri S. Dharmalinga Mudaliar
Janab K. Mohamad Khan Sahib
Sri Sahadeva Pillai
Janab Syed Rahim Sahib
Srimathi Kannammal
Sri O.S.A.M.P. Natesa Mudaliar
Sri A. Nagappan
Sri P. Palani Pillai
Janab Abdul Shukkur Sahib
Sri T.S.Narayanasami Mudaliar
Sri S. Paramasiva Pillai
Janab Mohamad Hussain Sahib
Janab MLK.Shajehan Sahib
Sri G. Varadarajulu Naidu
Sri T.A. Subramania Mudaliar
Sri K. Periathambi
Sri P. Palani Mudaliar.
Sri V. Radhakrishna Iyer
Sri B. Venkatachalpathi Chettiar
Sri A. Ramu Mudaliar.

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SUBJECT No. 765.

Audit report on Elementary Education Fund account for 1947-48 and the replies thereto.

REPLIES APPROVED.

** ** **

Sd. I. Manickavelu Mudaliar,
15-9-48.
Vice-Chairman.

(True copy)

Municipal Office,
Tiruvannamalai,
Dated : 18-9-1948

21/9
Commissioner.

Ss.21-9.
21/9/48

(8)

E & P.H. (G.) Dept.

Sub- Audit Report – 1947-48 – M. C. Tiruvannamalai – E. E. Fund – Recorded with remarks.

p.9 of Ref. From the Comr, M. C. Tiruvannamalai, No. nil d 18-9-48.

p.1 of From the Exr. L.F.A; No. 5550 d 7-10-48.

Order Ms. No. 2741 Edn. d 3.11.48.

Recorded.

31-10-48

2/11/48

Fair 1 & 2

4/XI

To

The Comr,
Tiruvannamalai
M.C.
(Thro' C.M.C.)
The Exr. L.F.A.
The P.S. ✓
(with ⊗ in orgl)+

Fair (P.C.)
8/XI

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