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Scott. II-27-53,004-27-10-47.

Esop. H (1948) Department.

SERIES.

G.O. NO. 2877 Edn.

Dated - 16.11.48

[Despatch Abstract.]

Audit report - 1947-48 - Elementary Education fund - Municipal Council - M. K. Pilliputtur - Recorded with remarks.

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. 5916/21-X-48

Examiner's Office.

Subject:- Audit Report on the Elementary Education Fund
Accounts- Srivilliputtur Municipality Council-
1947-48.Replies forwarded.

Forwarded to the Secretary to Government,
Education and Public Health Department with copies of
replies of the Commissioner and the Resolution of the
Council.



78075

Asst.Examiner of L.F.Accounts.

L.F. 3388 / 27.7.48

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNT
OF SRIVILLIPUTTUR MUNICIPAL COUNCIL OF RAMNAD DISTRICT
FOR THE YEAR 1947-48.

Name of Auditor: Sri K.S. Ramaswami Ayyar,
District Inspector of L.F. Accounts.

Time taken for audit: From the 7th June to 15th June 1948.

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The office of Executive Authority was held by Sri S. Rengaswamy Mudaliar, Commissioner from the 1st April 1947 to the 21st October 1947 and by Sri S.R. Gopala Rao from the 22nd October 1947 to the 31st March 1948.

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 balance of the previous year. A single cash book was maintained for both the General and Elementary Education Fund during the year. The closing balance ^{in the cash book} agrees with the consolidated closing balance of the various funds in the account for March 1948 and is in agreement with the balance in the Treasury pass book after allowing for the outstanding cheques, unremitted revenue on hand at the close of the year and for a sum of Rs. 2982-3-0 given credit in the pass book a second time and pending readjustment from municipal fund.

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 part of this Report.

4. EXPENDITURE IN EXCESS OF BUDGET APPROPRIATION.

The total expenditure under ordinary and capital amounted to Rs. 26441-10-1 against the total budget provision of Rs. 26295/- as sanctioned in G.O. No. Ms. 177 Education dated 31-1-47 as modified in G.O. No. Ms. 740, Education dated 1-4-1948. The sanction of Government as required by G.O. No. 139, Education dated 29-1-1942 remained to be obtained for the excess of Rs. 2146-10-1.

5. (a) EDUCATION TAX ON BUILDINGS -- SHORT LEVY.

The rate of scavenging tax was ordered to be

increased to 1% on annual rentals from 1-4-1947 in G.O. ND.600, L.A., dated 23-3-1947. This made the total rate of Property Tax as 8 2/3% per half year excluding Education Tax. Education tax should be levied at ^{6 2/3%} ~~8 2/3%~~ of the property tax under G.O.No.566, Education dated 13-3-1946. Thus the levy of education tax at 6 2/3% on 8 2/3% worked out as 35/66% on rental value making up the total levy as 9 37/132% of annual value under House Tax. But it continued to be levied at 9 1/4% of annual value per half year keeping the Education tax at 1/2% as was done in 1946-47. On the whole there was a short levy at 1/33% of annual value per half year under Education Tax, and the total short collection ^{works} ~~books~~ out to Rs.292-4-0 in which s/hould be made good, if not collected.

(b) EDUCATION TAX ON AGRICULTURAL LANDS - EXCESS COLLECTION.

Levy of Education Tax on agricultural lands works up to 14/33% of annual value the tax under General and scavenging being 6% and 1% respectively, but the rate of educational tax on agricultural lands was actually levied and collected at Rs.1-1-2 per cent of the annual value for half year. The correct rate of Education Tax at 14/33 per cent will be Rs. 0-6-9 on a property fetching an Annual value of Rs.100/-. Thus for every Rs.1-1-2 collected there was an excess collection of Rs.0-10-5. The total education tax collected on agricultural lands in 1947-48 was Rs.138-12-8. Out of this amount the tax legally due to the Municipality would be Rs.55-5-7 only and the ^{constitute} ~~max~~ balance of Rs.83-7-1 would ~~complete~~ excess collection. This excess collection of Rs.83-7-1 should not be taken into account for claiming Government contribution. The rate of tax ^{levied} ~~paid~~ in future should also be revised.

(c) EDUCATION TAX ON VACANT SITES -- EXCESS COLLECTION.

Education tax on vacant sites is being levied at Rs.0-0-8 per 80 sq.yds., per half year. But under G.O.No.566, Education dated 13-3-1946 it should be levied at 6 2/3% of the tax levied on vacant sites for other purposes which is Rs.0-4-3 per half year. The rate of tax would accordingly be 0-0-3 1/11% per 80 sq.yds., per half year. The total collection of tax

on vacant sites for 1947-48 amounted to Rs.534-8-3 and out of this a sum of Rs.206-8-0 alone would be the tax legally due and the balance of Rs.328-0-3 should be treated as excess collection which is not eligible for equivalent contribution from Government.

6. (a) During 1946-47 the rates of Education Tax on Agricultural lands was levied at Rs.1-1-2 per cent of annual value per half year while it should be Rs.0-6-4 only as shown below.

Tax for general purposes Rs.	0-0-0
Scavenging tax	0-8-0
Total.	0-8-0

Educational tax at 6 2/3% 0-6-4

Excess Rs.0-10-10 out of every Rs.1-1-2 Educational tax collected.

Total tax collected excluding refund's. Rs.94-3-10

Excess collection $\frac{130}{206} \times 94-3-10 = 59-7-0$

(2) VACANT SITE: THE rate of Educational tax on vacant sites was levied at 0-0-8 for every 80 sq.yds. per half year while it should be only Rs.0-0-2 10/11 only as shown below.

Tax for General purposes for 80 sq.yds.	0-3-0
Scavenging tax	0-0-3
Lighting tax,	0-0-9
Total.	0-4-0

Education tax at 6 2/3% = $0-4-0 \times \frac{200}{35 \times 100} = 2 \frac{10}{11}$ pies.

Excess = $5 \frac{1}{11}$ ps. for every 8 ps. of tax collected.

Excess collection out of Rs.469/- collected = $\frac{56 \times 469}{88} = \frac{3283}{11} = 298-7-0$

Total excess collection under (1) and (2) above Rs. 357-14-0. As no equivalent contribution is due on this excess collection, a sum of Rs.357-14-0 will accordingly have to be refunded out of the contribution of Rs.5120-4-0 sanctioned in G.O.No. Rt.197, Education dated 27-11-47.

7. TOOLS AND PLANTS -- NOT VERIFIED.

The tools and plants registers relating to all schools were not verified and certified to as required by article 367 of the Municipal Code. /p.t.o/

8. RESULT OF AUDIT:

The result of audit may be considered satisfactory.

9. RECEIPTS AND CHARGES:

The gross receipts and charges for the year were Rs.27962-14-9 and Rs.28441-10-1 respectively.

10. Six items of objection relating to the year 1947-48 involving a sum of Rs.292-3-10 were pending settlement at the close of audit.

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

Forwarded to the Executive Authority, Srivilluputtur, of 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, Ramnad 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 Srivilluputtur Municipal Council (for the year ended 31st March 1948) is herewith forwarded to the Secretary to Government, Education and Public Health Department with reference to rule 58(d) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority, Srivilluputtur in L.F.No.

/true copy/

N. Balasubramanian
Superintendent,
Office of the Examiner of Local Fund Accounts,
M a d r a s.

SK
26.7.48

copy of letter of the Commissioner, Srivilluputtur City
M. No. B. 1947/48 d. 16.9.48 to the District
Inspector of L.F. Accounts, Ramnad at Madurai

The excess education tax equivalent
contribution of Rs. 357-14-0 drawn in 1947-48
under sec 31 of elementary education Act has
been refunded to Government in the Sub Treasury
Srivilluputtur in chalan 775 dated 15.9.48
as per instructions in para 6(2) of A.R. 9. True copy
request you kindly to drop the objection.

para 6

True copy.

14/10/48
D. Inspector of
L.F. Acc'ts Ramnad
at Madurai

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AUDIT REPORT - ELEMENTARY EDUCATION FUND ACCOUNT -
1947-48 - REPLIES.

p. 4. a/c
Para. 4:- Government have in G.O. No. 686 L.A., dated 21-7-48, approved the action of this council in having incurred an expenditure of Rs. 28441--10--1 under the Elementary Education Account by increasing the contributions from General Fund Account to Rs. 13,660/-. A copy of my letter to Government and a copy of the Government order are enclosed. *u/p. 13-16 a/c*

p. 5. a/c
Para. 5(a) The Council has since issued direction in M.C.R. No. 207 dated 16--8--1948 to revise the assessment with retrospective effect and to collect the balance due from 1--4--47.

p. 4. a/c
Bills are being issued. The short levy of tax will be made good by collection.

p. 5. a/c
Para. 5(a&c) The levy of Education Tax on Agricultural lands and Vacant sites had since been regularised from 1-4-48.

p. 5. a/c
Para. 6:- The excess contribution will be refunded to Government shortly after ascertaining from the Accountant General, the head of Treasury Account to which the amount should be refunded.

Para. 7:- The certificate of verification of Tools and Plant will be produced during the next audit.

Municipal Office, 0
Srivilliputtur, 0
Dated 4--9--1948. 0

S. R. Gopale
Commissioner,
Srivilliputtur Municipality. 7.9.48

7.9.48

27962-11-48
581
28543-11-48
28441-10-01
102-4

581
479
102

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Copy of the Municipal Council's Resolution No. 212 dated 31-8-1948.

Read Audit Report on the Elementary Education Fund Account of
this Council for 1947-48 and replies thereon.

Resolution.

Replies approved.

(sd) G. Muthuswamy,
Chairman.

(True Translation)

S. R. Gopale
Commissioner,
Srivilliputtur Municipality. 7.9.48

7.9.48

GOVERNMENT OF MADRAS.
Abstract.

13/8
ACCOUNTS - Srivilliputtur Municipal council - Excess contri-
bution from General Fund Account to Elementary Education - Account -
1947-48 - Approved.

LOCAL ADMINISTRATION DEPARTMENT.

G.O. Rt. No. 636

Dated 31st July 1948.
Read the following:-

From the Commissioner, Srivilliputtur Municipal council,
No. Roc. Bl. 3939/48 dated 5th June 1948.

ORDER:

The action of the Srivilliputtur Municipal council in
having contributed a sum of Rs. 13,660/- from its General Account
to its Elementary Education Account in 1947-48 is approved.

(BY ORDER OF HIS EXCELLENCY THE GOVERNOR)

R. KRISHNAMURTHI,
Assistant Secretary to Government.

To

The Commissioner, Srivilliputtur Municipal Council.
Copy to Education and Public Health Department.

(True Copy)

7.9.48

S.R. Gopalakrishnan
Commissioner. 7.9.48

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Copy of letter No. B1. 3939/48 dated 5--6--1948 of the Commissioner, Srivilliputtur Municipality, to the Secretary to Government, Local Administration Department, Madras.

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Sub:- Accounts - Srivilliputtur Municipal Council - Elementary Education Funds - Contribution from General Fund excess over Budget Provision - Sanction - Requested.

Ref:- 1. G.O. Ms. No. 500 L.A., dated 14--3--1947. *inf*
2. G.O. Ms. No. 740 Edn. dated 1--4--1948.

In G.O. No. Ms. 500 L.A., dated 14--3--47, issued orders on the General Fund Account Budget Estimate for 1947-48, the Government permitted this council to contribute a sum of Rs. 7,900/- from General Fund to its Elementary Education Fund. The scales of pay of the teachers employed under Municipal councils were subsequently revised by Government with retrospect effect from 1--1--1947, in G.O. Nos. 975, dated 10--5--47, and 1154 dated 5--6--1947 and their pay was ordered to be refixed granting advance increment on the weightage of services of the teachers from the above date. Due to this revision of the scales of pay and the grant of advance increments a sum of Rs. 23,068/- was spent in 1947-48 on salaries and allowances of the teacher as against provision of Rs. 18,068/- in the Budget Estimate.

2. There are four school buildings owned by this council. A sum of Rs. 1248/- spent during 1947-48 towards repairs and their maintenance as against Rs. 480/- only provided in the Budget. ~~Estt~~ The educational authorities were remarking in the inspection reports that some of the municipal schools were in need of urgent supply of furniture. All the necessary furniture required for those schools were supplied at a cost of Rs. 1854/- though there was a provision

P.T.O.

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of Rs. 400/- under the appropriate head. Thus the expenditure under Elementary Education Account increased to Rs. 28442/- from Rs. 21125/-, as provided in the Budget.

3. There was no considerable increase in income under this account during 1947-48 excepting Rs. 527/- under tax resources. So the contribution from General funds had to be raised from Rs. 7,900/- to Rs. 13,660/-. This Account closed with a balance of Rs. 2-4-1.

4. Under the circumstances explained above, I beg to request that sanction may kindly be accorded for the excess contribution of Rs. 5760/- paid. I request the favour of early orders.

(sd) S.R. Gopala Rao,
5--6--48.
Commissioner.

(True Copy)

S.R. Gopala Rao
Commissioner
Srivilliputtur Municipality.
7.9.48

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

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council, Srivilliputtur. - Recorded with remarks.

READ: From the Municipal Commissioner, Srivilliputtur Mty., dated 6.9.48.
Ref. No. Nil.

From the Examiner of Local Fund Accounts, L.F.No. 5916, dated. 21-10-48.

ORDER No. 2877
Re/Ms. EDUCATION, dated the 16.11-48.

Recorded.

13.11.48.

15/11/48

To the Municipal Commissioner, Srivilliputtur Mty.
(through C.M.C.)
the D.P.I. (with a copy of
Audit report) enclosure - (a in original)
the Examiner of L.F.Accounts.
Spare copy.

22/11

