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Seott. II-27--58,004--27-10-47.

Education and Public Health

(194 9) Department.

Ms. SERIES.

G.O. NO. 116 Edn.,

Dated 19-1-1949.

8

[Despatch Abstract.]

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

Back Papers.

G.O.	No.	Department.	Date.

N ^o .	Department.	Date.

Further Particulars

Further Papers.

[illegible]

98409

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Examiner's Office.

L.F. 8181

29.12.48

Sub:- Audit Report- Elementary Education Fund- 1947-48-
Tirunelveli Municipality- Commissioner's replies
and the Resolution of the Municipal Council.

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



98409

Asst. Examiner of L.F. Accts.

24/11

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L.F. 3762/10-8.48

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF
THE TINNEVELLI MUNICIPAL COUNCIL OF THE TINNEVELLY DISTRICT
FOR THE YEAR 1947 - 48.

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

Time taken for audit: From the 20th to the 28th June 1948.

The office of Executive Authority was held by SRI R.

LAKSHMIPATHY as special officer from 1st April 1947 to 2nd October 1947
(noon) and as commissioner from 2nd October 1947 to the 11th January 1948
(Noon) and by Sri R. Purushetham Sastry, Commissioner from 11th January
1948 (noon) 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 balance.
The opening balance in the cash book is in agreement with the closing --
balance of the previous year. The closing balance of the Elementary Educa-
tion Fund was 'NIL' and it agrees with the balance ~~xxxx~~ shown in the
abstract of the consolidated account for March 1948.

3. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT: GOVERNMENT
SANCTION NOT OBTAINED: In the following cases, the expenditure was in
excess of the provision made in estimate for 1947-48 as approved in G.O.
Ms. No. 108, Edn., dated 1-2-1947. The total expenditure viz., Rs. 86,243/7/6
exceeded the total budget allotment of Rs. 74,180/- (Rs. 76,420/- minus Rs. 2,230/-
education tax collection charges taken to receipt side) by Rs. 12,053/7/6
for which specified sanction of Government required under G.O. No. 139,
Education & Public Health, dated 29th January 1942 was not obtained.

HEAD OF ACCOUNT.	Budget		EXPENDITURE.		
	Provision.		Rs.	s.	p.
I. STAFF: (i) Salaries & Allowances: Masters. Rs.	63,950	)	42,833	0	0
		)	24,114	4	0
(ii) Contribution to Provident fund.	2,440		2,524	0	0
(iii) Contingencies - House rent.	2,900		3,307	44	0
IV. EQUIPMENT: Furniture and apparatus.	1,500	)	1,000	11	6
Others		)	552	13	0
V. Repairs to Buildings.	1,000		1,285	13	3

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

4 (a) PARAGRAPH 6 OF THE AUDIT REPORT 1946 - 47: The articles written
off in Municipal Council Resolution No. 430 dated 24th September 1947 remained
to be recorded in the Tools and Plant register. This would need to be done.

5. PENALTY UNDER SECTION 51, GOVERNMENT EDUCATION ACT, DEMANDS NOT RAISED:
The Director of Public Instruction, Madras in his proceedings No. 200.1474-1/47,

dated 19th November 1947 informed the commissioners of municipalities that as the Madras Elementary Education (Amendment) Act 1946, has already been brought into force, the jurisdiction of the Chairmen of the municipal councils has been taken away and vested in the District Educational Officers from 1-6-47 and that all pending cases should be disposed of by the District Educational Officers. A copy of the above order was received in the municipal office on 17-12-47. But the demands for the penalties levied, remained to be raised from June 1947 onwards nor were the final lists called for from the District Educational officer, Tinnevely and demands raised.

(b) Arrears as large as Rs.111/- out of a total demand Rs.135/- raised in April 1947, were pending collection till the close of audit viz., 28th June 1948.

6. GOVERNMENT GRANT: NOT RECOVERED: Mrs. Subbammal, teacher on Rs. 45 + 18 per mensem of Raja Gopal perumal Ward Girls' school underwent basic training in the Government Basic Training school, Cuddalore for eight months and one day from the 1st September 1947 to 1st May 1948. In paragraph 5 of their order No.1604, Edn., dated 17.7.47, Government have stated that subsidy would be paid from provincial funds to local bodies in respect of expenditure incurred by way of pay and allowances on behalf of the teachers sent for training. The pay and allowances of the teacher for the period of training amounted to Rs.490/- which remained to be claimed from the provincial funds.

7(a) HOUSE RENT ALLOWANCE: IRREGULAR PAYMENT TO MENIALS: RECOVERY: PENDING: In their order No.272, L.A., dated 17.2.48, Government sanctioned payment of house rent to municipal employees and in their order No.1249, P.H., dated 19.4.48 they have again said that scavengers being menials are not entitled to house rent allowance. But house rent allowances amounting to Rs.56/2/- was paid to conductresses and sweepers of the elementary schools in March 1948 alone as detailed in item No.13 of the annual objection statement for 1948.49. The amount would need recovery.

(b) Similar payments for other months in the year would also need recovery.

8. MISCELLANEOUS SALES: DELAY IN REALISATION OF SALE PROCEEDS: Towels woven in the pettai and Kallamai schools were sold in auction on 10th May 1947 for Rs 52/12/- of which only a sum of Rs.16/8/- was collected so far and the balance of Rs.36/4/- does not appear to have been collected and credited into the municipal accounts.

9. SERVICE REGISTERS: VERIFICATION NOT DONE: Certificate of

of verification was not recorded in all the 104 service registers of the several schools for the year ending 31st December 1947.

10. RESULT OF AUDIT: The result of audit may be considered SATISFACTORY.

11. RECEIPTS AND CHARGES: The gross receipts and charges of the year were Rs. 86,243/7/6 and Rs. 86,243/7/6 respectively.

12. TWENTY items of objections involving a sum of Rs. 697/- were pending settlement at the close of audit.

YEAR.	NO. OF ITEMS.	AMOUNT.
1946 - 47.	2	Rs. 107 12 0
1947 - 48.	18	Rs. 589 4 0
	20	Rs. 697 0 0

S. RANGASWAMI AYYAR,
Assistant Examiner of Local Fund Accounts,
Southern Circle: TIRUCHIR/PALLI.

Forwarded to the Executive Authority, Tinnevely 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 Tinnevely municipal council (for the year 31.3.48) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to Rule 48(d) of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority, Tinnevely municipal council in L.F.No. dated 1948.

/True copy/ *N. Palasubramanian*

MVL.3.B.48.Examiner's office, Madras-2f

ANNUAL ACCOUNT OF RECEIPT AND CHARGES OF THE ELEMENTARY
EDUCATION FUND TIRUNELVELI MUNICIPALITY FOR THE YEAR 194 - 4

Heads of account.	Actuals for the Year.	Final Budget appropriation.	Remarks.
Receipts - ordinary.			
Opening balance.			
1. Education tax gross collec- tions.	36,483 2 1/2	31,020 - -	
Deduct collection charges.	2,131 - -	2,230 - -	
Net.	34,352 2 1/2	28,790 - -	
2. Fines and penalties under the Elementary Education Act.	79 - -	100 - -	
3. Income from investments etc.,	170 12 6	200 - -	
4. School fees.	1,331 2 6	1,200 - -	
5. Other receipts:	218 - -	100 - -	
6. Grant for wiping of deposit.	4,360 - -	4,360 - -	
7. Government Grant.			
(i) Under section 37 of the Ele- mentary Education Act.	16,976 3 -	16,530 - -	
(ii) Under proviso to section 37 of the Elementary Education Act.	7,034 - -	7,034 - -	
(iii) Compensation for Education tax on profession tax.	2,171 9 -	2,172 - -	
8. Contribution from the General Account.			
(a) For payment of temporary allowance of Rs.4/- (General)			
(b) For other purposes.	19,583 9 2	13,860 - -	
9. Investments realised.			
10. Advances recovered			
Deduct refunds.	32 15 10	150 - -	
Deduct amount transferred to capital.			
Total	86,243 7 6	74,196 - -	

Capital.

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

add amount relating to endowments
shown vide H. Endowments account.
(for details vide Subsidiary
Account)

Grand total.

Total receipts Ordinary and
Capital.

86,243-7-6 74,196-0-0

Grand total including opening
balance.

86,243-7-6 74,196-0-0

Annual account of Receipts and charges of the
Elementary Education Fund Trinicheli Municipality
for the year 47-48

Head of account	Actuals for the year	Final Budget appropriation
Expenditure Ordinary		
I Staff		
Salaries & allowances of Masters.	49883-0-0	63950.
Dearness allowance	24114-4-0.	
Cooks & Servants House rent allowance	1839-2-0	
Contribution to Prov. Fund	2524-0-0.	2440.
Travelling allowance	192-1-0	200
2. Contingencies & equipment		
House rent	3307-4-0	2900
Other items	1444-6-9	2100.
Equipment		
Furniture & apparatus	1000-11-6	1500
Library books & maps.		
Other items	552-13-0.	
3. Prizes & Scholarships	100-0-0	100
4. Repairs to buildings	1285-13-3	1000
5. Interest and repayment of debt		
6. Investment made		
7. Advance recoverable		
Total	86243-7-6	74190.

Add amount relating to
endowments under H.
Endowment account for
details vide Subsidiary account.
Grand total.

Capital

1. Land & Building
2. Equipment.
 - (1) Furniture & apparatus
 - (2) Library books and maps.
 - (3) Investments made
 - (4) other items.

Total ordinary & Capital
closing balance 86243-7-6 74190

Grand total including
closing balance 86243-7-6 74196.

Mazubani
District Inspector of Local Fund Accounts
Trinicheli

(contd)

10
Proceedings of the Tirunelveli municipal council, dated 4.x.48.
Read;-

Audit report in the Elementary Education fund accounts of this Council for '47-48 & the replies thereon.

Resolution No. 1036

Approved.

/True translation/

Sd. P. Ramaswamy,
Chairman,
4.x.48.

K. P. Ramaswamy
For commissioner.

Audit report E.E. Fund. Draft replies.

3. The Govt. while passing orders in G.O. in Ms. 758 Edn. dated 2.4.48 on the R.E. for '47-48 & R.E. for '48-49 have permitted the council to increase the provision under the head ordinary to Rs. 90,550. As the expenditure incurred in '47-48 is less than the sum no further sanction of Govt. appears necessary.

4. Noted.

4.A. Since noted.

5. The educational authorities are addressed.

a. The demands will be raised on obtaining the particulars for the District Educational officer.

b. A sum of Rs. 19-8-0 has since been collected. A sum of Rs. 12/- was since written off by the council as irrecoverable. Necessary action will be taken to collect the arrears.

6. The Govt. have been addressed.

7. Recovery has been ordered.

8. The sale amounts were credited in municipal treasury on 7.x.47 (Ms. 1773 & 1774)

9. Since verified.

/True copy/

K. P. Ramaswamy
For commissioner.

125
1947-48
1948-49
1949-50
Edn. & P.H. Department (C1)
Sub:- AUDIT REPORT - ~~1946-47~~ - Elementary Education Fund - 8
Municipal Council, Tirunelveli - . . . - Recorded
with remarks.

Read:- From the Municipal Commissioner, Tirunelveli;
Ref. No. nil. dated 21-10-1948.
From the Examiner of Local Fund Accounts, L.F.
No. 1818. dated 29-12-48.

Order No. ~~Rt/Ms.~~ 116, EDUCATION, dated the 19th Dec.

Recorded.
17/1/49

To the Municipal Commissioner, Tirunelveli.
(through the C.M.C.)
D.P.I. (with a copy of
Audit report) and - @ in org
Examiner of L.F. Accounts.
Spare copy/copies.

Edn. & P.H. Department (C1).

125
121
p. 11. g.
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Recorded.

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11.1.49

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17/1/49

To the Municipal Commissioner, Tirunelveli.
(through the C.M.C.)

," D.P.I. (with a copy of
~~Audit report~~) ~~encl - @ in oyl~~
," Examiner of L.F. Accounts.

Spare copy/copies.

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D.P.I. & D.I.
25/11

