

Edn PH (1949) Department.

MS SERIES.

G.O. NO. Edn 119

Dated 19. 6. 49

(7)

[Despatch Abstract.]

Audit. Report. Ele Edn. Fund.
Mr. Cl. Jimehura Pulli - Received

Back Papers.

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

Further Papers.

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

AST Et
LF 8081 / 24.12.48 Examiner's Office.

Sub:- Audit Report- 1946-47- Elementary Education Fund-
Tiruchirapalli Municipal Council- Replies.

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.



[Signature]
Asst. Examiner of L.F. Accounts.

1/25/11

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96729

Recd 8/11/47

Name of auditor: Mr. A. S. Srinivasan
District Inspector of Local Fund Accounts
Time taken for audit: from 11-7-1947 to 14-8-1947.

The Office of Commr. School was held by Sri A. Murugesan illai from 1-4-1946 to 29-7-1946, Sri A. Govindarajuluaidu from 30-7-1946 to 28-3-1947 and Sri S. Raghavaram, Municipal Engineer from 29-3-1947 to 31-3-1947.

2. The receipts and payments during the year are shown in the annual account appended to ether 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 various funds as per abstract of the account for March 1947 and is in agreement with the balance in the Treasury pass book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The more important irregularities are noted below. Irregularities of a minor nature have been detailed in objection statements which should be read as part of this report.

4. Pending objections of previous audit report.
(a) Paragraph 4 of the audit report for 1945-46.

Delay in the disposal of unserviceable articles.
The storekeeper's ledger in which these articles were entered was not produced for reference. Suitable action also does not appear to have been taken for the disposal of these articles by public auction. This would need to be attended to at an early date.

Paragraph 5 of the audit report for 1945-46.
(b) Non-levy of education tax on lands.

The orders of Government are quoted in the matter.
Excess over budget allotment.
Expenditure was incurred in excess of the budget allotment under the following heads of account. Necessary reappropriation of funds was not made with the sanction of the Director.

Director of Public Instruction, Madras, dated 1-1-1942.
 In L.O. No. 159 Education, dt. 1-1-1942.
 Head of account. Actuals. Budget.

1. Staff - salaries and allowances - Teachers. 73,215-9-9 72,420
 2. Contingencies and Equipment - Contingencies. 2,649 4 0 1,500
 Other items.

6. Irregular allocation of property tax in collections to education tax.

A sum of Rs. 428-13-2 being the contribution paid by the District Board, Trichinopoly through the Assistant Engineer (Highways) for lighting the Cauvery bridge was wrongly credited to property tax in January 1947 and allocated among the various constituents of property tax. The wrong credit was, however, subsequently adjusted by means of the transfer entry voucher No. 73 of February 1947 by crediting B. Lighting account - Other receipts and deducting Rs. 428-13-2 from B. Lighting Account - Lighting tax - Gross collections instead of from all the constituents of property tax to which it was originally credited. Thus a sum of Rs. 6-8-0 stands credited erroneously under education tax and requires to be readjusted to General account. This amount also would need to be excluded while claiming equivalent contribution from Government under Section 37 of the Elementary Education Act.

7. Inadmissible items of expenditure from Elementary Education Fund.

The following payments made constitute inadmissible items of expenditure from Elementary Education fund. They would need to be regularized with the sanction of Government.

Vr. 2244/11-46. Advertisement charges for the invitation of tenders for the supply of school articles. Rs. 16-0-0
 Vr. 2299/11-46 Advertisement charges for the invitation of tenders for the supply of furniture. 16-0-0
 Tr. 3434/8-47 18-6-0
 Vr. T. 100/3-47. Top rate charges. 108-0-0
 152-6-0

8. Education tax not levied on lands: Though sanction was

not recorded in G.O. No. 2385 Education dated 1-3-1942 regarding the sanction for 1942-43 to the levy of education tax on property rentals at 1/32 per annum from 1-4-1942; education tax was not levied on agricultural lands during 1946-47 which are also assessed on rental value. The action taken regarding the above omission may be stated.

9. Voucher not produced: The voucher referred to below was not produced for audit. It may be produced. Vr. No. 2166 - Pay bill of the Varaganary Boys' School establishment for October 1946

Rs. 134/-

10. The result of audit may be considered fairly satisfactory.

11. The gross receipts and charges for the year were Rs. 93,741-9-1 and Rs. 86,414-13-9 respectively.

12. Fifty items of objections involving an amount of Rs. 576/6/- as shown in the Annual objection statement for 1946-47 were pending settlement at the close of the year.

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

Forwarded to the Executive Authority Trichinopoly 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, Trichinopoly, with 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 Municipal Council for the year ended 31st March 1947 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 Trichinopoly in L.F. No. 2

/True copy/

R. S. Srinivasan
 1799

Superintendent,
 Office of the Examiner of L.F. Accts.,
 Madras-10.

Sub:- Elementary Education Funds --
Audit Report 1946-47 -- Draft replies
furnished.

- Para 4(a). Such of the unserviceable articles that could be disposed of by sale have been disposed of. The registers will be produced during the current audit.
- Para 4(b). Orders condoning the non-levy of education tax have been passed by the Government in Memorandum No. 72869-47-B (Edn. & P.H.) C.1 dated 16-4-1948. Orders will be produced at the time of audit.
- Para 5. The Director of Public Instruction has been addressed in the matter. His sanction will be produced on receipt.
- Para 6. Noted.
- Para 7. The expenditure of Rs. 156-2-0 debited to Elementary Education Funds has since been approved by the Government in Memo No. 55535-C1/48-1 Edn and P.H., dated 2-8-1948.
- Para 8. Orders of the Government are still awaited on this office reference No. A1/28351/47 dated 17-10-1947.
- Para 9. The voucher has already been produced for audit and will be produced during the current audit again.
- Para 12. The number of objections will be reduced to a minimum during the current audit.

Sd./-P.S. Venugopal Naidu,
Commissioner.

/True Copy/

[Signature]
28.5.48
For Commissioner.

[Signature]

6.
Proceedings of the Finance and Taxation Committee held at
4-30 P.M. on 18-10-48 at the Municipal Office, Tiruchirapalli
Resolution No. 10.

Audit Report on Elementary Education funds 46-47. Replies
furnished and the remarks of the Councillor Sri. T.R. Gopal
Reso dated 29-9-1948.- Approval of.

Councillors' Note Approved.

Sd./- E.P. Mathuram.
C.M.C.

(True Extract)

Extract from the proceedings of the ordinary meeting
of the Municipal Council held at 4-30. P.M. on 26-10-1948 at
the Municipal Office, Tiruchirapalli.

Resolution No. 653.

653. Proceedings of the Finance and Taxation Committee
dated 18-10-48.

RECORDED.

Sd./- E.P. Mathuram.
Chairman. M.C.

(True Extract)

Municipal Office, 0
Tiruchirapalli. 0
29-10-48. 0

W. Sander
28-10-48
For Commissioner

W
29/10/48.

Edn. & . De .

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

Read:- From the Municipal Commissioner, Tiruchirappalli.
Ref. No. 28494/47. dated 20-8-1948.

From the Examiner of Local Fund Accounts, L.F. Max
No. 8081. dated 24-12-1948.

Order Rt/Ms. No. 119, EDUCATION, dated 19-1-48.

Recorded.

12.1.49. DM 17/1/49 7

To the Municipal Commissioner, Tiruchirappalli.
through the C.M.C.
,, D.P.I. (with a copy of
Audit report) encl - (a) in original).
,, Examiner of L.F. Accounts.
Space copy/copies.

Spw NE 1
to D.I.
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24/1

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11-3-4-6-8-10-12-14-16-18-20-22-24-26-28-30-32-34-36-38-40-42-44-46-48-50-52-54-56-58-60-62-64-66-68-70-72-74-76-78-80-82-84-86-88-90-92-94-96-98-100