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Ms.

SERIES.

G.O. NO. 1929 Edn. fff

Dated 13-6-1949.

[Despatch Abstract.]

Audit Report - 1947-48 - Ele. Edn. Fund - Ml. Cl. Tiruchirapalli
Recorded.

Back Papers.

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

Further Papers.

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

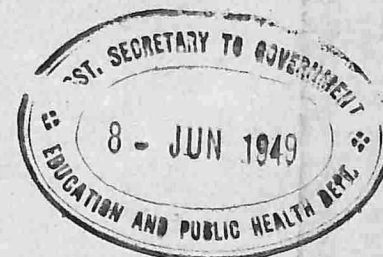
L.F.No. 1489

7.6.49

Subject:-

Audit Report- 1947-48 Elementary Education
Tiruchirapalli Municipal council- replied

Forwarded to the Secretary to Government, Education and
Public Health Department, with copies of Commissioner's reply
43959 and the resolution of the Municipal council.



S.Rangaswami Ayyar

Assistant Examiner of Local Fund Accounts.

(True copy)

Asst. Examiner of Local Fund
Accounts.

28/5/49

DRAFT REPLIES TO THE AUDIT REPORT ON ELEMENTARY EDUCATION

FUNDS 1947-48.

Para 4(a):- The Audit report 1946-47 was returned with
on 29-10-1948 (vide B7/2894/47 dated 29-10-1948)

(b):- Steps have been taken to settle these pending
tions and they will be settled shortly.

Para (5):- The approval of the Director of Public Instruction
will be obtained and shown.

Para 6:- The Government sanction will be obtained and shown.

Para 7:- The sanctioned strength has not been exceeded. The
increase in due to the acting incumbents working in a leave
vacancies.

Para 8:- The Government in their order Edn. & P.H., Memo
4967/B2/48 Edn., dated 16-9-1948 have since ordered that the
Head Teachers, who were in receipt of duty allowance prior to
the issue of G.O.No. 975 Edn., dated 10-5-1947, and who were
affected by this G.O., may continue to be paid the allowance
at the old rates.

Para 9(a):- The pay of the employees referred to in the objec-
tion will be raised in the light of the latest rulings and
directions issued by the Government in this behalf.

(b) The pay will be re-fixed.

Para 10:- The Government have since sanctioned the grant in
G.O.No.3189 Edn., dated 15th December 1948.

Para 11. The Tools and Plant Registers will be produced at the
next audit.

Para 12:- The Audit Report was returned on 29-10-1948. Such a
delays will not recur in future.

Para 15:- The pending objection will be settled shortly.

Approved in F.&T. Committee Resolution No. XXIII Dtd 18 $\frac{3}{4}$ 49.
and recorded in M.C.R. No. 1234 Dtd 31-3-49

-True copy-

[Signature]
25.4.49
For Commissioner
[Signature]

DRAFT RELATING TO THE AUDIT REPORT ON ELEMENTARY
FUNDS 1947-48.

Para 4(a):- The Audit report 1946-47 was returned with
on 28-10-1948 (vide B7/2584/47 dated 28-10-1948)

(b):- Steps have been taken to settle these pending
items and they will be settled shortly.

Para 5:- The approval of the Director of Public Instruction
will be obtained and shown.

Para 6:- The Government sanction will be obtained and shown.

Para 7:- The sanctioned strength has not been exceeded. The
increase in one to the acting inspectors working in a leave
vacation.

Para 8:- The Government in their order Bdn. & P.H., Memo
4967/82/18 Bdn., dated 18-8-1948 have since ordered that the
Head Teachers, who were in receipt of duty allowance prior to
the issue of G.O. No. 875 Bdn., dated 10-2-1947, and who were
affected by this G.O., may continue to be paid the allowance
at the old rates.

Para 9(a):- The pay of the employees referred to in the objec-
tion will be raised in the light of the latest rules and
directions issued by the Government in this behalf.

(b) The pay will be revised.

Para 10:- The Government have since sanctioned the grant in
G.O. No. 3189 Bdn., dated 15th December 1948.

Para 11. The Tools and Plant Registers will be produced at the
next audit.

Para 12:- The Audit report was returned on 28-10-1948. Such a
delay will not recur in future.

Para 13:- The pending objection will be settled shortly.

Approved in F. & T. Committee
and recorded in M.C.R. No. 1234 dated 31-3-49

True copy.

Proceedings of the Finance and Taxation Committee
dated 18-3-1949.

Resolution No. 23.

Audit -- 1947-48 -- Audit Report on General Funds and
Elementary Education Funds -- Draft replies -- Approval

Read and recorded.

Proceedings of the Finance and Taxation Committee dated
18-3-1949 recorded in Municipal Council Resolution No. 1234

dated 31-3-1949.

(TRUE COPY)

Manager.

25/4/49

5 page

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF
RAPALLE MUNICIPAL COUNCIL OF THE TIRUCHIRAPALLE DISTRICT FOR
1947-48.

Name of auditor: Sri A.V. Sabesan, District Inspector of
Fund Accounts.

Time taken for audit: From 17th August 1948 to 17th September 1948

The Office of Commissioner was held (1) Sri G.M. Pancharam, Municipal Engineer, who was in additional charge of this post from 1st April 1947 to 10th May 1947. (2) Sri S. Krishnayya Chetty from 11th May 1947 to 10th July 1947. (3) Doctor V. Rama Iyer, Municipal Health Officer, who was in additional charge of the post from 11th July 1947 to 30th July 1947. and (4) Sri P.S. Venugopala Naidu from 31st July 1947 to 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 the both the General and Elementary Education fund during the year. The closing balance in the cash book agrees with the consolidated closing of various funds as per abstract of the account for March 1948. It 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 the annual objection statement which should be read as part of this report.

4. PENDING OBJECTIONS OF PREVIOUS AUDIT REPORT. (a) The audit report for 1946-47 issued from this department on 19th September 1947 was not returned with replies till the close of audit, in spite of reminders. The return of the same is to be expedited and the pending objections in paragraphs 4(a), 5, 6, and 9 of the same settled early.

(b) Objections of more than two years pending settlement. The following twenty objections are pending settlement for more than two years. The expeditious settlement of the same demands attention:-

Proceedings of the Finance and Taxation Committee dated 18-3-1949.

Resolution No. 23.

Audit -- 1947-48 -- Audit Report on General Funds and Elementary Education Funds -- Draft replies -- Approval.

Read and recorded.

Proceedings of the Finance and Taxation Committee dated 18-3-1949 recorded in Municipal Council Resolution No. 1234 dated 31-3-1949.

(TRUE COPY)

[Signature]
Manager.
[Signature]
18/3/49

Year.	Number.	Amount.
Report. 1945-46.	One item.	Rs. --
Section State-		
1943-44.	1	98 13 0
1945-46/I.	8	55 10 0
1945-46/II.	10	45 2 0
	20	100 12 0

5. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT. The budget allotment for the year under the head "repairs to buildings" was Rs. ²⁰⁰⁰200/- as sanctioned in G.O.No.Ms.396, Edn., dated 4th March 1947. This provision was raised into Rs.1,000/- and got sanctioned in G.O.No.Ms.790 Edn., dated 6th April 1948. But the expenditure incurred during the year was Rs.1,925-9-9 under this head of account. The total expenditure under "Ordinary" has not however exceeded the total allotment of Rs.98,385/- sanction in the revised budget. The approval of the Director of Public Instruction is requested for the excess expenditure according to G.O. No.139 Edn., dated 29th January 1942.

6. CONTRIBUTION FROM THE GENERAL ACCOUNT NOT PAID IN FULL. The contribution to/paid from the General account to the Elementary Education Fund account was fixed as Rs.60,855/- in the budget sanctioned in G.O. No.Ms.396, Edn., dated 4th March 1947. But a sum of Rs.57,993/- ^{above} was paid during the year in this regard. The approval of Government is due to be pointed out for the short payment of contribution for the balance may have to be adjusted.

7. APPOINTMENT OF STAFF IN EXCESS OF SANCTIONED SCALE. In the following cases, the number of teachers actually employed in the school exceeded the number sanctioned as shown below. The sanction of the Council for the increase in staff and the approval of the Educational authorities for the same may be pointed out:-

Name of school.	Number of teachers sanctioned.	Number actually working.	Pay drawn.
a) Port Girls School.	10	11	Rs.30 plus dearness allowance Rs.16/- per mensem.
b) Daranallur Boys School.	6 Assistants.	7 Assistants.	do.

All details of these are furnished in items 8 and 9 of the annual objection statement.

ALLOWANCE PAID TO HEADMASTERS - INADMISSIBLE. In G.O.No.975,

In G.O.No.975 Edn., dated 10th May 1947, intimation was revised scale of pay for Elementary School teachers was fixed. It was ordered that duty allowance is admissible only to headmaster of school with a staff of not less than four including the headmaster. But in the case of the eleven schools detailed in item 6 of the annual objection statement, duty allowance was paid to the headmaster, though the strength of the staff (even including the headmaster) was less than four. Hence the allowance paid at Rs.3/- per mensem from 1st January 1947, the date from which the revised scales was given effect to, would need recovery unless specifically sanctioned by Government. The total amount paid is Rs.660/-.

9. FIXATION OF PAY IN REVISED SCALES OF PAY - EXCESS PAYMENTS. While fixing initial pay in the revised scale and granting advance increments as sanctioned in G.O.No.975 Edn., dated 10th May 1947 and G.O.No.975, Edn., dated 6th November 1947, the following irregularities and consequent excess payments were noticed.

(a) In the case of the three teachers detailed in item 17 to 19 of the Annual Objection Statement, the pay was revised with effect from 1st January 1947 itself and advance increments also given from that date though they were on leave on that date and joined duty only after some months. In such cases, the teachers should be viewed to come on the new scale only from the date of joining duty from leave after 1st January 1947 and the next increment granted after one year of service from such date. The excess payments made on this account amount to Rs.78-8-0 as specified in the annual objection statement.

(b) Sri Israel, a Secondary Grade teacher was holding a post on a fixed pay upto 30th June 1931. He began to draw pay in a time scale only from 1st July 1931. But in reckoning his service for purposes of grant of advance increments, his entire service even prior to 1st July 1931 was taken into account, and four advance increments were sanctioned. Such service on a fixed pay is to be excluded for the purpose of weightage with reference to G.O.No.541 Edn., dated 16th March 1948. Hence his service from 1st July 1931 to 31st December 1946 alone has to be taken into account for which increments are admissible. His pay on 31st

Retrial pay was fixed as Rs.50-8-0 and paid Rs.57 including four
positive increments instead of Rs.55/-. The excess payment of Rs.2/- per
cent. or Rs.30/- from 1st January 1947 to March 1948 would need recovery.

10. EDUCATION TAX - EQUIVALENT CONTRIBUTION. The collections made dur-
ing the year under Property tax, both under arrears and current, were not
properly allocated to the various constituents of property tax, in propor-
tion to the rate at which it was levied during the respective years. Prior
to 1st April 1947, education tax was levied on buildings alone at 1/6th
per cent per half year and from 1st April 1947, this tax is levied at
1/6th per cent for half year both on buildings and agricultural lands.

However the collections during 1947-48 were allocated to the various consti-
tents of property tax according to the rates existing in 1947-48, irrespec-
tive of the years to which the collections relate. If properly allocated,
the collection under education tax will work out to Rs.12,872-9-3 against
Rs.12,930-2-8 shown in the account. Similarly the refunds, if properly
allocated, will amount to Rs.11-4-2 instead of Rs.51-12-11 shown in the
account. After excluding the refunds, the net collection on which contri-
bution is due from Government will be Rs.12,861-5-1. Government may be
addressed for the same.

11. TOOLS AND PLANT ACCOUNT. The tools and plant accounts of elemen-
tary schools were not produced for audit.

12. DELAY IN THE RETURN OF OBJECTION STATEMENT, AUDIT REPORT AND FURTHER
REMARKS.

Month of Objec- tion Statement.	Date of issue.	Date on which due back with replies.	Date of return.
a) Annual Objection State- ment for 1946-47.	29-9-1947	29-11-1947	14-9-1948
b) Objection statement for 1946-47/I.	10-4-1947.	14-5-1947.	do.
c) Further remarks on the Annual Objection Statement for 1946-48.	14-11-1947.	30-11-1947.	Not yet return- ed.
d) Further remarks on the Objection Statement for 1946-48/I.	do.	do.	do.
e) Further remarks on Annual Objection Statement for 1946-48.	14-9-1948.	30-9-1948.	do.

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

14. The gross receipts and charges for the year were Rs.89,825-5-9

and Rs.96,742-8-10 respectively.

12. DELAY IN THE RETURN OF OBJECTION STATEMENT, AUDIT REPORT AND
FURTHER REMARKS: The audit report issued on 19.9.47 has not yet
been received with replies as stated in paragraph 4 (a) above,
though it was due back as early as 19th November 1947.

(ii) Abnormal delay was noticed in the return of objection
statements and further remarks with replies to the Audit office
as detailed below.

12. DELAY IN THE RETURN OF OBJECTION STATEMENT: As it is not yet received from the Municipal Council, the audit report issued on 19.2.47 cannot yet be accepted. The audit report is being held in the office of the District Inspector of Local Fund Accounts, Tiruchirappalli, and it is being held in the office of the District Inspector of Local Fund Accounts, Tiruchirappalli, and it is being held in the office of the District Inspector of Local Fund Accounts, Tiruchirappalli.

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15. SIXTY FIVE items of objections involving an amount of Rs.1,293-14-0 were pending settlement at the close of the audit below and as detailed in the annual objection statement.

Year.	No. of items.	Amount.		
		Rs.	A.	P.
1943-44.	1	100	12	0
1945-46.	19	324	4	0
1946-47.	15	868	14	0
1947-48.	30			
	65	1,293	14	0

S. RANGASWAMY AYYAR,
Assistant Examiner of Local Fund Accounts
Southern Circle, Tiruchirappalli.

Forwarded to the Executive Authority, Tiruchirappalli 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, Tiruchirappalli 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 Tiruchirappalli Municipal Council (for the year ended 31st March 1948) is herewith forwarded to the Secretary Government, Education and Public Health Department, Madras - 9 with reference

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to rule 58(a) of Schedule IV of the Madras District Municipal Act 1920. The original was forwarded to the Executive Authority No. 103 dated: 25.12.1947.

/True copy/

SUPERINTENDENT,

Office of the Examiner of Local Fund Accounts, Mount Road, Madras - 2.

STATEMENT OF RECEIPTS AND CHARGES ON THE ELEMENTARY EDUCATION FUNDS ACCOUNTS OF THE DISTRICT BOARD, TRICHINOPOLY FOR THE YEAR 1947-48.

Municipal Council

Head of account.	Actuals.		Total.		Finer budget applied Rs.
	Rs.	A.	Rs.	A.	
RECEIPTS - ORDINARY.					
Opening balance.	11594.	9.8			55.
1. Education tax.	12930.	2.8			11225.
Gross collection.					
Deduct collection charges.					
Net.					
2. Fines and penalties under the Elementary Education Act.					
3. Income from investments etc., Endowments.					
4. School fees.					
5. Contributions.					
6. Other receipts.	56.	12.0			100.
7. Government Grants 37					
(i) Under Section 37 of the E.E. Act.	11676.	4.0.			9790.
(ii) Under the proviso to section 37 of the E.E. Act.	7221.	0.0.			9240.
(iii) Subsidy for dearness allowance.					
8. Contribution from the General Account.	57993.	0.0			60855.
9. Investments realised.	(-) 51.	12.11			(-50)
10. Advances recovered.					
Deduct refunds.					
Deduct amount transferred to capital.					
Total.					
Add amount relating to Endowments.					
Grand Total.	89825.	5.9			91180.
1. Government grants.					
2. Contributions.					
3. Loans.					
4. Contributions from General Account.					
5. Investments realised.					
6. Add amount transferred from Ordinary.					
Total.					
Add amount relating to Endowments.					
Grand Total.					
Total receipts-Ordinary and capital.	89825.	5.9			91180.
Grand total including opening balance.	101419.	15.5			91180.

Head of Account.	Actuals.		Total.		Final budget appropriation	
	Rs.	A.	Rs.	A.	Rs.	A.
PENDITURE-ORDINARY.						
Staff.						
Salaries and dearness allowances.	54956.	1. 3			72380.	
Masters.	25355.	0. 9				
Clerks and servants.						
Contribution to Provident fund.	2750.	0. 0			2500	
Travelling allowance.						
Stipend of teachers sent for training. Gratuity. commission charge.	2388.	0. 0			1100	
2. Contingencies and equipment.						
Contingencies.	5502.	0. 0			5480.	
House rent.	693.	5. 0			2890.	
Other items.						
Equipments--	510.	12. 1			1600	
Furniture & apparatus.	203.	6. 0			580.	
Library books & Maps.	2458.	6. 0			2500.	
Other items.						
3. Prizes and scholarships.	1925.	9. 9			2000	
4. Repairs to buildings.						
5. Interest on and repayment of debt.						
6. Investments made.						
7. Advances recoverable.						
Total.						
Add amount relating to endowments.						
Grand Total.	96742.	8. 10			91130 @	
EXPENDITURE--CAPITAL.						
1. Lands and buildings.						
2. Equipment :-						
1. Furniture and apparatus.						
2. Library Books and Maps.						
3. Investments made.						
4. Other items.						
Total.						
Add amount relating to endowments.						
Grand Total.						
Total expenditure, Ordinary & Capital.	96742.	8. 10.			91130.	
Closing Balance.	4677.	6. 7			105.	
Grand Total including closing balance.	101419.	15. 5			91235	

permitted to increase the provision to Rs 98385 in
No. Ms. 790501, dt. 6.4.48. Origin
for 1948-49 and revised

A. S. Sahasr
District Inspector of Local Fund Accounts
Tiruchirappalli
1949.

Edn. & P.H. Department (C1).
1947-48
Sub:- AUDIT REPORT - 1946-47 - Elementary Education Fund -
Municipal Council, Tiruchirappalli. - Recorded
with remarks.
Read:- From the Municipal Commissioner, dated 25-4-49.
Ref. No. nil.
From the Examiner of Local Fund Accounts, L.F.
No. 1489. dated 7-6-49.
Order No. Rt/Ms. 1929, EDUCATION, dated the 13-6-49
Recorded.
To the Municipal Commissioner,
through the C.M.C. Tiruchirappalli.
D.P.I. (with a copy of Audit report).
Examiner of L.F. Accounts. E in original.
Spare copy/copies.

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