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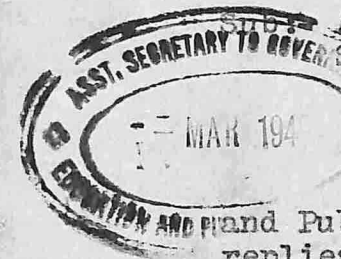
Me. Series

G.O 847. E. dm.

dated 25-3-49.

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Examiner's Office.

C/ LF 100 To 12872/49



Audit Report-Elementary Education Funds- 1947-48.
Srirangam Municipal Council. Replies forwarded.

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.

Asst. Examiner of L.F. Accounts.

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

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NAME OF AUDITOR: Mr. A.J. Diraviam, Audit Clerk.
TIME TAKEN FOR AUDIT: 9th August 1948 to 22nd August 1948.

---oOo---

The office of Commissioner was held by Sri A. Gopala-
Krishna Ayyar from 1-4-47 to 10-4-47 and by Sri. V. Lakshmana
Iyer, M.A., from 28-4-47 to 31-3-48 and for the period from
11-4-47 to 27-4-47 Sri A. Ramier, Municipal Health Officer was
in additional charge.

2. The receipts and payments during the year are
shown in the annual account appended, together with the opening and
closing 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 Funds during the year.
The closing balance in the cash book agrees with the consoli-
dated closing balance of various funds as per abstract of the
account for March 1948 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 an
objection statement which should be read as part of this report.

4. EXCESS EXPENDITURE OVER BUDGET ALLOTMENT:

Government in their order No.G.O.Ms.1134, Edn.,
dated 6-5-48 while sanctioning the revised estimate for 1947-48
and budget estimate for 1948-49 permitted the increase of the
provision under the head "Expenditure - Ordinary" from Rs.38870/-
to Rs.46213/-. But the actual expenditure during the year,
under Ordinary, amounted to Rs.46459-15-0 and thus exceeded
even the increased allotment by, Rs.246-15-0. The sanction of
Government for this excess expenditure was not however sought
for and obtained.

5. EDUCATION TAX -- EQUIVALENT CONTRIBUTION:

The total collection under property tax,
both arrears and current, during 1947-48 was Rs.96134-13-8. This

This collection was not properly allocated to the various constituents of property tax at the rates sanctioned by Government for the respective years. If property allocated, the gross amount of education tax creditable to Elementary Education Fund accounts of 1947-48, will work out to Rs.11252-9-11 against Rs.12463-7-8 actually credited to Elementary Education Fund accounts. Similarly the refund of Rs.40/- under property tax made during 1947-48, was shown only under 'General purposes' instead of allocating to the various constituents of property tax. If allocated, the refund under education tax will work out to Rs.3-10-2. The excess credit thus made would need to be readjusted. At the time of the amendment of section 34 of the Elementary Education Act, the rate in force was 1½ percent per year. Thereafter the rate was increased to 2 per cent from 1944-45 and to 3 percent per year from 1-10-47 (vide G.O.2369, Edn., dated 6-11-47) Based on the amount that would have been realised at the rate of 1½ per cent per year on account of tax realised in 1947-48; on which contribution from Government is due, the net education tax will work out to Rs. ⁶⁷⁶¹⁻¹⁰⁻³ ~~6961-10-3~~. Government may be addressed to sanction this amount.

6. INADMISSIBLE ITEM OF EXPENDITURE FROM ELEMENTARY EDUCATION FUND:-

A sum of Rs.72/- as detailed below, was debited to the Elementary Education Fund accounts during 1947-48. As this is an in-admissible item of expenditure from Elementary Education fund, the expenditure would need to be regularised with the sanction of Government.

Voucher T.E.7/9-47

Tap rate charges Rs.72/-

Charges Rs.72/-

7. IN-ADMISSIBLE PAYMENT OF DUTY ALLOWANCE TO HEAD-MASTER:

Duty Allowance at Rs.2/- per month was paid to the Headmasters of the following three schools, i.e., Melur, Tippakulam and Thiruvainallur, from 1-1-47 to 31-7-47. According to G.O.No.975, Edn., dated 10-5-47, the payment of duty allowance is admissible only to Head masters of schools with a staff of not less than four including the Head-master. In the above mentioned schools, the staff was less than four. As such, the allowance of Rs.2/- was not permissible unless it is specially sanctioned by Government.

As such, the allowance of Rs.42/- paid is not permissible unless it is specially sanctioned by Government.

8. INCREMENTS DRAWN WITHOUT DULY SANCTIONED INCREMENT CERTIFICATES:

The annual increments due for all Elementary School teachers on 1-1-48, that is, one year after the introduction of the revised scales of pay in G.O.No.975, Edn., dated 10-5-47, was drawn and paid without preparing proper increment certificates and got duly sanctioned by the Executive Authority.

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

10. The receipts and charges of the year were Rs.44204-6-9 and Rs.46459-15-0 respectively.

11. Twelve objections involving Rs.412-3-5 were pending settlement at the close of audit.

S. Rangaswami Ayyar,
Assistant Examiner of Local Fund Accounts,
Southern circle, Trichinopoly.

Forwarded to the Executive Authority, Srirangam 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 Srirangam 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 68 (d) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority Srirangam Municipal Council in L.F.No.

/True copy/

S. Rangaswami Ayyar

SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts,
Madras.

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7.9.48

Municipal Council

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

Head of account.	Actuals.		Total.		Finance budget appropriation Rs.
	Rs.	A.	Rs.	A.	

RECEIPTS - ORDINARY.					
Opening balance.			1567-9-4		
1. Education tax.					
Gross collection.			12463-7-8		8850
Deduct collection charges.					
Net.					
2. Fines and penalties under the Elementary Education Act.					
3. Income from investments etc., Endowments.					
4. School fees.					
5. Contributions. Toll compensation			4360-13-1		20
6. Other receipts.					
7. Government Grants 37					
(i) Under Section 37 of the Ele. Edn. Act.			6356-2-0		6620
(ii) Under the proviso to section 37 of the E.E. Act.			6012-0-0		6012
(iii) Subsidy for dearness allowance.			5800-0-0		
8. Contribution from the General Account.			7214-0-0		8227
Provision for compensation.			430-0-0		430
9. Investments realised. Grant for deficit			1568-0-0		
10. Advances recovered.					
Deduct refunds.					20
Deduct amount transferred to capital.					
Total.					
Add amount relating to Endowments.					
Grand Total.			44204-6-9		30139

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.			44204-6-9		30139
Grand total including opening balance.			42636-73-5		

Head of Account.	Actuals.		Total.		Final budget appropriation	
	Rs.	A.	Rs.	A.	Rs.	A.
EXPENDITURE-ORDINARY.						
1. Staff.						
Salaries and dearness allowances.	26288-	11-0			21050	
Masters.	14288-	15-0			11850	
Clerks and servants.					1200	
Contribution to Provident fund.	1276-	0-0				
Treveling allowance.					510	
Stipend of teachers sent for training. Gratuity. <i>Collection charges</i>	800-	0-0				
2. Contingencies and equipment.						
Contingencies.					1200	
House rent.	1147-	0-0				
Other items.	1160-	2-0			1860	
Equipments--	960-	0-0				
Furniture & apparatus.	41-	12-0			400	
Library books & Maps.					100	
Other items.					200	
3. Prizes and scholarships.						
4. Repairs to buildings.	497-	7-0			500	
5. Interest on and repayment of debt.						
6. Investments made.						
7. Advances recoverable.						
Total.						
Add amount relating to endowments.						
Grand Total.	46459-	15-0			38870	
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.	46459-	15-0			38870	
Closing Balance.	3823-	1-7				
Grand Total including closing balance.	42636-	13-5				

J.V. Salazar M.A.
District Engineer
Office of Accounts

Bank Draft replies to Audit on the Elementary Education Fund Accounts for the year 1947-48.

Para 4.

The Government have in the Memo.No. 74920-C-1/48-1 Education dated 4-11-48 permitted the council to increase the provision made in the Revised Estimate for 47-48 under the head 'Expenditure-Ordinary' from Rs. 46,213 to Rs. 46,460.

Para 5.

The Government have sanctioned Rs. 6,761-10-0 as the grant under section 37 of Act VIII of 1920.

Para 6.

The sanction of the Government has been applied for and orders are awaited.

Para 7.

The Government in Memo.No. 4967/B2/48/2 Education dated 16-9-48 permitted the continuance of the payment of duty allowance to the head teachers.

Para 8.

This is an omission. The same will be guarded against in future.

msk/28-1.

(P.T.O.)

[Signature]
Commissioner.

[Signature]
29-1-49

10.

Extract taken from the proceedings of the Srirangam Municipal Council
dated 25-1-49.

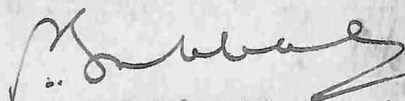
சுமம் கலக பணம் 47-48 பஞ்ச சட்டம்
நிபுரம், மதாபுர பதிக்கம்.

Resolution No. 14 dated 25-1-49.

பதிக்கம் சிபுரம் கலக பணம்.

Sd.K.Vasudevan.
Chairman.

/true copy/


Commissioner. 28.1.49
28-1-49

msk/28-1.

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

Sub:- AUDIT REPORT - ¹⁹⁴⁷⁻⁴⁸~~1946-47~~ - Elementary Education Fund -
Municipal Council, Srirangam - Recorded
~~with remarks.~~ ----

Read:- From the Municipal Commissioner, Srirangam
Ref. No. Nil. dated 29-1-49.

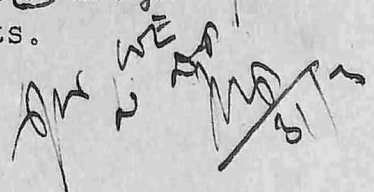
From the Examiner of Local Fund Accounts, L.F. ~~xxx~~
No. 10070 dated 28-2-49.

Order ~~at~~/Ms. No. 847, EDUCATION, dated 25.3.49.

Recorded.

K.K.
23/3/49
23/3/49
24/3/49

To the Municipal Commissioner, Srirangam.
through the C.M.C.
,, D.P.I. (with a copy of
Audit report). encl. (X) in orgl.
,, Examiner of L.F. Accounts.
~~Spare copy/copies.~~



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