

closed.

SP

6 2 PH (1949) Dep't.

Ms. Series

G. O. No. 866 Edm.

Dated. 25-3-49

CS
2
Examiner's Office.

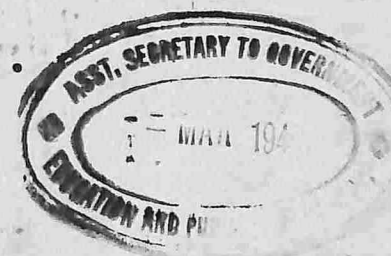
LF 10068/28/2/49

Sub:- Audit Report- Elementary Education Fund Account-
Tuticorin Municipal Council- 1947-48- Replies
Forwarded.

---()---

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

15904



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

L.F. 4119/20.8.48

B3



AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND
ACCOUNTS OF THE TUTICORIN MUNICIPAL COUNCIL,
TUTICORIN DISTRICT FOR THE YEAR 1947-48

14714/ur
23/8/48

NAME OF AUDITOR:

Sri D. Rajendram, District Inspector
of Local Fund Accounts.

TIME TAKEN FOR AUDIT: From the 7th July 1948 to 30th July '48.

---000---

The office of Executive Authority was held by Janab
Mohamed Anwar Hussain Saheb Bahadur, as Special Officer, from the
1st April 1947 to the 2nd October 1947 and as Commissioner from
the 3rd October 1947 to the 31st March 1948.

2. The receipts and payments during the year are shown
in the abstract of 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. The
closing balance of the Elementary Education Fund Account, viz.,
Rs. 25,697-4-9 agrees with the balance shown in the abstract of the
consolidated account for March 1948.

3. EXPENDITURE IN EXCESS OF BUDGET PROVISION HIGHER.
SANCTION NOT OBTAINED:

The expenditure under the following heads of
account exceeded the budget provision as sanctioned in G.O. No.
443 Etn dated 8.3.47. Sanction of the Council and that of Govt as required by G.O. No.
1830, Etn., dated 23-12-1942, were not obtained as the total
expenditure of Rs. 65,063-10-9 both under ordinary and capital
exceeded the total budget provision of Rs. 57,350/-

S. No.	HEAD OF ACCOUNTS.	BUDGET PROVISION.	ACTUAL EXPENDITURE
I.	1. Staff - salaries and allowances.	Rs. 43,240/-	Rs. 49,542-14-0
II.	Staff - Education tax - collection charges	1,750/-	1,953--0-0
III.	2. Contingencies - Other items.	2,500/-	2,729--5-9
IV.	" Equipment	100/-	148-11-0
V.	4. Repairs to Buildings.	2,000/-	2,134--4-0
VI.	Capital: 1. Land & Buildings.	Nil	2,271--6-0
VII.	2. Equipment:		
	(i) Furniture	1,000/-	1,220--9-0
VIII.	do- (iv) Other items.	Nil	112--8-0

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.

/P.T.O/

15. Twenty two items of objections involving an amount of Rs. 530-5-0 were pending settlement.

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

Forwarded to Executive Authority, Tuticorin 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, Tinnevely District, 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 Tuticorin 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 53(d) of Schedule IV of the Madras Municipalities Act 1920. The original was forwarded to the Executive Authority, Tuticorin in L.F.No.

/True copy/

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

14-5-48

Audit report on the Elementary Education Fund account of the Tuticorin Municipal Council, Tinnevely District for the year 1947-1948. *with replies thereto.*

Name of the Auditor: Sri. D. Rajendram, District Inspector of Local Fund Accounts,
Time taken for Audit: From 7th July 1948 to 30th July 1948.

The office of Executive authority was held by Janab. Muhammad Anwer Hussain Sahib Bahadur, as Special Officer, from the 1st April 1947 to the 2nd October 1947 and as Commissioner from the 31st March 1948.

2. The receipts and payments during the year are shown in the abstract of ~~actual~~ account appended together with the opening ~~balances~~ and closing balances. The opening balance is the cash book is in agreement with the closing balance of the previous year. The closing balance of the Elementary Education Fund Account, viz., Rs. 25,697-4-9, agrees with the balance shown in the abstract of the consolidated account for March 1948.

3. Expenditure in excess of Budget Provision-Higher sanction not obtained:

The expenditure under the following heads of account exceeded the budget provision as sanctioned in G.O.No. 443 Edn., dated 8-3-47. Sanction of the council and that of Govt. as required by the G.O.No. 1830 Edn., dated 23-12-1942, were not obtained as the total expenditure of Rs. 65,063-10-9 both under ordinary and capital exceeded the total budget provision of Rs. 57,850/=

S.No.	Head of accounts.	Budget provision.	xxxxxx Actual expenditure.
I.	1. staff- salaries and allowances.	Rs. 43,240.	Rs. 49,542-14-0
II.	Staff-Education tax- Collection charges.	1,750.	1,953-0-0
III.	2. Contingencies- other items.	2,500.	2,729-6-9
IV.	Equipment.	100	148-11-0
V.	4. Repairs to buildings.	2,000	2,134-4-0
VI.	Capital: 1. Land and buildings.	NIL	2,271-6-0
VII.	2. Equipment.	1,000	1,220-9-0
VIII.	-do-iv. Other items.	NIL	112-8-0

Reply: Sanction of the council for the excess expenditure has been obtained in Municipal council's resolution No. 38 dated 30-3-48.

Sanction of the Government has been applied for in this office letter No. B.1. 15227-48 dated 20-1-49.

4. 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.

5. Old objections-- Pending settlement.

(a) Para 4 of the audit report for 46-47 Expenditure in excess of budget provision.
The sanction of the ~~audit~~ Director of Public Instruction applied for is awaited.

Reply: Sanction of the Director of Public Instruction has been applied for in this office letter No. B.1. 15228-48 dated 20-1-1949.

(b) Para 7 of the audit report for 46-47 Tools and Plant registers: Annual verification not done.

The verification of the tools and plant registers for 46--47 still remained to be done. The reason for such long delay is not understood.

Reply: The tools and plant registers of the schools have already been verified by the Revenue Officer who had been authorised to do it. The dates of ~~insp~~ verification by Revenue Officer are noted in the margin. Another verification of tools and Plants in all schools has been done by me in September 1948.

Name of school.	Dates.
Melur Girls' school.	15-12-1947
Vadakkur Boys school.	13-12-1947.
Melur Boys school.	16-12-1947.
Shanmugapuram Boys school.	12-12-1947.
Rahamuthapuram Boys school.	18-12-1947.
Draviapuram Girls' school.	19-12-1947.
Sevendakulam Boys school.	17-12-1947.
South New street Muslim Boys school.	20-12-1947.

6. Government subsidy-- Short Drawal.

In their order No. 1046 Edn., dated 20-5-47, and No. 925 Edn., dated 5-5-47, Govt. sanctioned Rs. 4,941/= being the subsidy under proviso to rule 37 of the Elementary Education Act, including Rs. 120/= for prevocational instruction. But only Rs. 4,923/= was drawn by the municipal council as the advice received was only for that amount. The balance of Rs. 18/= was pending realisation and the matter is ~~pending~~ ^{under} correspondence.

Reply: The sub treasury officer, Tuticorin has been addressed in this ~~office letter~~ matter in this office letter B.1. 14168-48 dated 9--9--48 and his reply awaited.

7. Wrong fixation of pay-- Excess payment.

Due to wrong fixation of pay in the revised scale with effect from 1--1--1947 there were excess payments to 34 teachers as detailed in item No.1 of the annual objection statement aggregating ~~Rs. 408-6-0~~. The recoveries of such excess payments in instalments have been ordered by the Commissioner and are being recovered monthly. It would be better if all such excess payments are noted in Miscellaneous demand registers and prompt recoveries watched through it.

Reply: Recovery of excess payment made due to wrong fixation of pay has been noted in Miscellaneous demand register and the same will be produced during next audit, if necessary for verification.

8. Leave salary-- Excess payment-- Pending recovery--

Mrs. Ranjitham Victor, teacher, went on leave on average pay on medical certificate for 26 days from 24-2-48 to 20-3-48. She was also on leave on medical certificate on average pay for one month and five days from 16-3-1947 including the last leave from 24-2-48, the total leave availed of by her under column No.11 of the leave account was one year and 29 days. The half pay paid in excess for three days in 1947 at Rs. 37/= per mensem and for 26 days in 1948 at Rs. 37/- per mensem ~~Rs. 18/15/=~~ would need recovery.

Reply: The excess amount of leave salary to be recovered from Srimathi. Ranjitham Victor, Asst. teacher is Rs. 18-1-0 only. This is being recovered. The excess recovery is noted in the Miscellaneous demand register and this may be verified

may be verified if necessary during next audit.

9. Pay - Fixation ^{To} (C.5. 15251--48) ~~Drill Master~~ - Sanction - Wanting.

Sri R.P. Subbian Pillai, Drill Master, was getting Rs. 40/- per mensem in the scale of Rs. 30--1--40. His scale of pay was not revised by Government in the new scales introduced from 1--1--47. But the council in its resolution No.4 dated 16--1--48 revised his scale of pay into Rs. 40-1-60 from 1-1-47 and also to give weightage for his post service and his pay was fixed at Rs. 45/- per mensem. When Government was approached for approval of the revised scale, Government declined in their order No. Ms. 1313 Education dated 24-5-1948, to approve the scale. On this, his pay was restored to Rs. 40/- per mensem from 1-6-1948. The excess payment of Rs. 85/= made from 1-1-47 to 31-5-1948 would need recovery.

Reply. The excess payment of Rs. 85/- to Sri R.P. Subbian Pillai, Drill Master, has been ordered to be recovered and the recovery of the same is entered in the Miscellaneous Demand Register.

(C.5. 15252/48)

10. Tools and Plant registers - Not verified.

The tools and plant registers of all the 10 schools under the municipal council were not verified for 47--48 in spite of similar objection having been raised in para 7 of the previous report.

~~Audit report on the Elementary Education Fund.~~

Reply. The tools and plant registers of all the ten municipal schools have since been verified by me ~~inspector~~ in September '48 and certificates of verification recorded in the registers of the respective schools.

(D.4. 15259--48)

11. Stock accounts - Not produced.

The stock accounts of the following were not produced.

- i. Stock account of table copies of the class books.
- ii. Stock register for slates and books used by poor pupils.
- iii. Stock account of sewing section.

Reply. Stock accounts are maintained in all the schools wherever necessary and they may be called for at the time of next audit, if necessary.

(C.5. 15253--48)

12. Service Registers - Not opened.

Service registers for Mrs. Dhayammal Dabaraj and Sri Appadurai Vetrivel, teachers were not opened and produced for audit.

~~Audit report on the Elementary Education Fund.~~

Reply. Service registers for Mrs. Thayammal Dabaraj and Sri V. Appadurai Vetrivel have since been opened. They will be produced during next audit.

(C.5. 15254/48)

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

~~Audit report on the Elementary Education Fund.~~

14. The gross receipts and expenditure of the year were Rs. 62,172--7--11 and Rs. 65,063--10--9 respectively.

15. Twenty two items of objections involving an amount of Rs. 530--5--0 were pending settlement.

as.21.1.2.

K. Narayanaiah
COMMISSIONER,
TUTICORIN MUNICIPALITY. 23/1

M
22-1-49

Extract from the Proceedings of the Tuticorin Municipal Council passed at its ordinary meeting held in the Council Hall in the Rao Bahadur Cruz Fernandez buildings on Monday the 31st January 1949 at 5.30 P.M.

Resolution No.26.

Dated. 31--1--1949.

26. Audit report of the Tuticorin Municipality on the Elementary Education Fund Accounts for 47--48 and replies thereto.

(B.S. 14714--43)

"Replies are approved".

as.5.2.2

Pme
5/1/49

K. Narayanaiah
Commissioner

sd/- M.V.S. Sunaravel.
Chairman. 31.1.1949.

12
P. 2. 22
228

122

83
25/3

P. 9. 6.

P. 1. 6.

8
Edn. & P.H. Department (C1).

Sub:- AUDIT REPORT - ^{1947-48.}~~1946-47~~ - Elementary Education Fund -
Municipal Council, Tuticorin - Recorded
with remarks.

Read:- From the Municipal Commissioner, Tuticorin
Ref. No. Nil dated 23-1-49

From the Examiner of Local Fund Accounts, L.F.
No. 10068 dated 28-2-49

Order No. P. 66 EDUCATION, dated the 25.3.49.

Recorded.

hs. 6
28/3/49
28/3/49

hs. 1
24/3/49

To the Municipal Commissioner, Tuticorin.
through the C.M.C.
,, D.P.I. (with a copy of
Audit report). Encl. (1) in orig.
,, Examiner of L.F. Accounts.
~~Spare copy/copies.~~

hs. 2
28/3/49
28/3/49

