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to*
E. J. P. H.

(1945) Department.

MB

SERIES.

G.O. No.

211 Edu.

Dated

9-2-1945

(6)

[Despatch Abstract.]

Audit Report - 1943-44 - Elementary Education Fund - Municipal
Council - Periyakulam - Recorded -

Back papers.

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

Further papers.

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

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE PERIYAKOLAM MUNICIPAL COUNCIL, MADURA DISTRICT FOR THE YEAR 1943-44.

Name of Auditor : Sri P.V. Padmanabhan Nair B.A., Assistant Inspector.

Time taken for audit : 24th June 1944 to 3rd July 1944.

The Office of the Executive Authority was held by Sri C.B. Narayanaswami Mudaliar B.A., Commissioner, during the year.

2. The receipts and payments during the year are shown in the annual account appended. The opening balance in the combined cash book is in agreement with the closing balance of the previous year. The closing balance viz., Rs. 5737/14/5 agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1944 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. More important irregularities are detailed below. Irregularities of a minor nature are detailed in an objection statement which should be treated as part of this report.

4. The expenditure during the year exceeded the budget allotment under the following heads of accounts and the total expenditure in the year was also in excess of the budget sanctioned in G.O. No. 161 Edn., dated the 1st February 1943.

Head of account.	ACTUALS.			BUDGET.		
Staff - salaries and allowances	11746	3	0	10,000	0	0
" - clerks and servants	167	11	0	120	0	0
Total Main head - staff	12866	14	0	11310	0	0
Contingencies - house rent	766	12	0	720	0	0
Furniture and apparatus	373	10	0	150	0	0
Total expenditure - ordinary	14026	9	9	12910	0	0

The sanction of Government was not pointed out for incurring expenditure in excess of the provision in the sanctioned budget.

5. The certificate prescribed in G.O. No. 2788 L.A., dated the 19th September 1942 was not furnished in any of the bills on which dearness allowance was drawn in spite of the omission having been pointed out in the previous year's report.

6. According to the orders in G.O. No. 2674 Edn., dated the 29th November 1939 the appointment of the peon in the Thangam

Thank'ral Boys' School was not approved by the District Educational Officer. The expenditure incurred at Rs. 16/8/0 per month amounting to Rs. 198/- in the year would need recovery unless the approval is obtained. The strength of the school was also not certified to be to the necessity for the appointment of the peon for the year 1943-44 reviewed.

7. The general result of audit may be considered fairly satisfactory.

8. The gross receipts and charges for the year were Rs. 12938/2/1 and Rs. 14028/9/9 respectively.

9. Sixteen items of objections involving Rs. 222/11/0 were pending settlement at the close of the year as detailed below and in the Annual Objection statement.

Year	No. of Items	Rs.	A.	P.
1942-43	2			
1943-44	14	222	11	0
	16	222	11	0

P. V. ANANTHANARAYANA AYYAR,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

Forwarded to the Executive Authority, Periyakulam 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, Madurai 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 Periyakulam Municipal Council (for the year ended 31st March 1944) is herewith forwarded to the Secretary to Government, Education and Public Health Department with reference to Rule 58(d) of Schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.No. 2990 dated 1944.

// True copy //

L. Manthirai
Superintendent, 8/7

Office of the Examiner of Local
Fund Accounts, Kilpauk P.O.,
Madras.

KMK/

R.F. XXXVIII.9-599-15-11-39.

Annual Account of Receipts and Charges of the Elementary Education Fund
of the Periyakulam Municipality for the year 1943-1944.

Heads.	Actuals, 1943-44.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Opening Balance ..	6826	6	1				6029	0	0
<i>Receipts—Ordinary.</i>									
(1) Education tax	3587	12	4				3400	0	0
(2) Fees and penalties under the Elementary Education Act									
(3) Income from investments, etc.									
(4) School fees									
(5) Endowments									
(6) Contributions									
(7) Other receipts									
(8) Government grant—									
(i) Under section 37 of the Elementary Education Act.	3390	0	0				3390	0	0
(ii) Under proviso to section 37 of the Elementary Education Act.	1063	0	0				1060	0	0
(9) Contribution from the General Account—									
(a) For payment of temporary allowance of Rs. 4.	4900	0	0				4900	0	0
(b) For other purposes									
(10) Investments realized									
(11) Advances recovered									
Deduct—Refunds	2	103					10	0	0
Deduct—Amount transferred to Capital.							5000	0	0
Total ..				12938	2	1	7740	0	0
<i>Receipts—Capital.</i>									
1. Government grants									
2. Endowments and contributions									
3. Loans									
4. Contribution from General Account—Ordinary									
5. Investments realized									
Add—Amount transferred from Ordinary ..							5000	0	0
Total ..							5000	0	0
Total, Ordinary and Capital ..				12938	2	1	12740	0	0
Grand total, including opening balance ..				19764	8	2	18769	0	0

Heads.	Actuals, 1943-44.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
<i>Expenditure—Ordinary.</i>									
1. Staff—									
Salaries and allowances	11746	3	0				10000	0	0
Masters									
Clerks and servants	167	11	0				120	0	0
Education Tax—Collection Charges ..	268	0	0				640	0	0
Contribution to Provident Fund ..	485	0	0				550	0	0
Travelling allowances									
Stipend of teachers sent for training ..									
2. Contingencies and equipment—									
Contingencies	766	12	0				720	0	0
House-rent	212	7	9				300	0	0
Other items									
Equipment—									
Furniture and apparatus	373	10	0				150	0	0
Library books and maps		6	14				100	0	0
Other items							100	0	0
3. Prizes and scholarships							30	0	0
4. Repairs to buildings							100	0	0
5. Contribution to panchayats									
6. Interest on and repayment of debt ..									
7. Investments made									
8. Advances recoverable									
Total				14026	9	9	12810	0	0
<i>Expenditure—Capital.</i>									
1. Lands and buildings							5000	0	0
2. Equipment—									
(1) Furniture and apparatus									
(2) Library books and maps									
(3) Investments made									
(4) Other items									
Total							5000	0	0
Total, Expenditure (Ordinary and Capital) ..				14026	9	9	17810	0	0
Total, closing balance				5737	14	5	959	0	0
Grand total, including closing balance ..				19764	8	2	18769	0	0

Replies to the Audit Report on the Elementary Education Fund
accounts of the Periyakulam Municipality for the year 1943-44.

Para 1 to 3. No remarks.

Para 4. Total. - Main Head - Staff.

The excess over the budget is due to grant of dearness allowance to teachers and servants. Originally no provision was made in the Budget for 1943-44 as regards the grant of Dearness allowance to them. But subsequently, the Government was addressed in the matter and the Government in Memorandum No. 12632 A/431, Mdn. dated 3-6-43 was pleased to permit the Council to meet the expenditure on this issue by re-appropriation from the provision under "Capital" in the Elementary Education Budget for 1943-44 sanctioned in G.O.No. 161 Edn. dated 1-2-43. The Council also recorded this in M.C.R.No. 149(2) dated 28-7-43. As such sanction of Government was not again applied for.

	Actuals.	Budget.
Contingencies - House rent	Rs. 766-12-0	720/-
Furniture & apparatus	373-10-0	150/-

The Council's sanction for the re-appropriation of funds from the same head will be shown during the next audit.

Para 5.

The prescribed certificate is being furnished in all the necessary bills from 1-4-1944.

Para 6.

The G.O.No. 2674 Edn. dated 29-11-39 does not contain any rules regarding the appointment of peons in elementary schools. When the District Educational Officer was requested to approve the retention of the peon, he has stated that he is not competent to approve it. However the Director of

Clerks and servants ..

-2-

Public Instruction is being addressed in the matter.

Para 7, 8 and 9. No remarks.

The replies are approved by the Council in M.C.R.No.273 dated 8-11-44.
Copy of M.C.R.No.273 dated 8-11-44.

Proceedings passed at an ordinary meeting of the Municipal Council,
Periyakulam held at 5-30 P.M. on Wednesday, the 8th November 1944.

X Resolution No.273:-
Head Commissioner's replies to the Elementary Education Fund
Audit Report for 1943-44.

Commissioner's replies approved.

Sd/- N. Nair,
Vice-chairman, P.W.C.,
8-11-44.

/True extract/

5/5

S.B. 22-11-44.

6-12-44

COMMISSIONER.

6.12.44

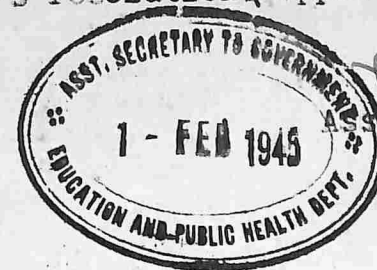
Examiner's Office.

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

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Lf. 9008

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Assistant Examiner of Local Fund
Accounts.

41-16,000.

DUPLICATE

Tanjore Municipal Corporation

DEVOLUTION OF

3. Amount:

Description.

Posted

Store Keep

pal Electrical Engineer.

no. 4596 Mus. C. 9/2

32

9/2

30/11/45

To the Commr. Periyakulam
✓ Mr. Thiruv. C. C.
D. P. D. (with a copy of
report)
Ex. L. F. A.

Mr.
6.2.45
tr
6.2.45

S. P. H. Dept.

Audit Report - 1943-44 - Ely. Edn. Fund

M. C. Periyakulam - Recorded -

Ord/Ms. No. 211 Edn. dev. 9.2.45.

Recorded.

8.2.45

