

Education and Public Health

(1946) Department.

Ms. SERIES.

G.O. NO. 2270 Edn.,

Dated 26-11-1946.

[Despatch Abstract.]

Audit report-1945-46-Elementary Education fund-Municipal Council,
Palancottah-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.

L.F.No. 3400
2-8-46

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE PALAM- COTTAH MUNICIPALITY OF THE TINNEVELLY DISTRICT FOR THE YEAR 1945-46.

Name of auditor: Sri K.S. Ramaswamy Iyer, District Inspector
of Local Fund Accounts.

Time taken for audit: From the 29th June 1946 to the 10th July
1946 and 12th July 1946.

The Office of Executive Authority was held by Sri C.E. Renga-
vadhvelu, B.A., B.L., Commissioner, from the 1st to 9th April 1945
and from 4th August 1945 to 31st March 1946 and by Sri S. Ramaswami
Mudaliar from 10th April 1945 to 3rd August 1945.

2. The opening balance in cash book is in agreement with the
closing balance of the previous year. The closing balance of the
Elementary Education Fund viz. Rs.2,405-13-10 agrees with the
balance shown in the consolidated account for March 1946.

3. The more important irregularities are detailed below. Irre-
gularities of a minor nature are detailed in an objection statement
which should be treated as forming part of this report.

4. A grant of Rs.5,522/- as per paragraph 2(ii) of G.O.No.Mis.
N 454 Edn., dated 5th March 1946 was appropriated from the arear
toll compensation grant of Rs.27,086-6-0 sanctioned in G.O.No.1048
L.A., dated 11th May 1945 for wiping off the estimated deficit under
the Elementary Education Fund account. The actual closing balance
on 31st March 1946 was however Rs.2,405-13-10. If the grant of
Rs.5,522 was excluded, then the Elementary Education Fund account
would close with a deficit balance of Rs.3,116-2-2. The appropri-
ation of an amount exceeding this limit is not correct and the
amount of Rs.2,405-13-10 should, therefore, be transferred to
General Account or necessary adjustments made in 1946-47 when the
orders in Paragraph 2(ii) of G.O.No.454 Education dated 5th March
1946 are carried out.

5. TOOLS AND PLANT REGISTERS. The stock of Tools and Plant
was verified by the Commissioner. The closing balance on 31st
March 1946 was not noted in the registers and written afresh for
1946-47.

6. The general result of audit may be considered satisfactory.
7. The gross receipts and charges of the year were Rs.2,0612 and Rs.23,993-15-11 respectively.
8. Eight objections involving Rs.56-5-3 were pending settlement at the close of audit as detailed in the annual objection statement.

YEAR.	NO. OF ITEMS.	AMOUNT. Rs. A. P.
1944-45.	1	0 11 0
1945-46.	7	55 10 3
	8	56 5 3

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

Forwarded to the Executive Authority, Palamcottah 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 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 Palamcottah Municipal Council (for the year ended 31st March 1946) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Fort St. George, Madras with reference to rule 52(d) of Schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority Palamcottah Municipal Council in L.F.No. _____

/True copy/

A. Balasubramanian

SUPERINTENDENT,
Office of the Examiner of Local Fund
Accounts, Kilpauk P.O., Madras, 10.

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Annual account of Receipts and charges of the Elementary Education Fund of the Palamcottah Municipality for the year 1945-46

Heads of Account.	Actuals for the year.	Total	Final Budget appropriation	Remarks
Opening Balance:		5787 13 3	5788 1	
Receipts ordinary:				
1 Education Tax.				
Gross Collection	5890 13 2		5240	Budget Final appn
Deduct Collection Charges.	370		400	Budget sanction
Net	5520 13 2		4840	in para (ii) of Govt. Misc. d 5.3.46
2 Fees and Penalties under E. E. Act.				
3 Income from investments etc				
4 School Fees.				
5 Contributions				
6 Other Receipts.				
7 Government Grant.				
(i) Under Section 37 of the E. E. Act	4476 4 ..		4480	
(ii) Under Proviso to Section 37 of the Act	1423		1430	
(iii) To wipe of deficit	5522		5522	
8 Contribution from General Account				
(a) for payment of temporary allowance of Rs 4:				
(b) for other purposes.	3700		3700	
9 Investments realised.				
10 Advances recovered.				
Deduct Refunds.	30 .. 8		50.	
Deduct amount transferred to Capital				
Total:	20,612 .. 6	20612 .. 6	19922	
Add amount relating to endowments shown under H. Endowments. accs for details vide Subsidiary account				
Grand Total.				
Capital:				
1 Government Grants.				
2 Contribution.				
3 Loans.				
4 Contribution from General account ordinary.				
5 Investments realised.				
6 Add amount transferred from ordinary				
Total:				
Add amounts relating to endowments shown under H. Endowment Act for details vide Subsidiary account.				
Grand Total.				
Total Receipts ordinary & Capital	20,612 .. 6	20612 .. 6	19922	
Grand total including opening balance			26399 13 9	257

Heads of Account.	Actuals for the year	Total.	Final budget appropriation	Remarks
<u>Expenditure Ordinary</u>				
1 Staff:				
Salaries and allowances.				
Masters	11773 9		11890	
Dearness Allowance	8957 12		9100	
Clubs and servants.				
Contribution to Provident Fund	481		600	
Stipend for teachers sent for training				
2 Contingencies and equipment.				
Contingencies				
House rent	745 2 10		1840	
Other items	460 7		600	
Equipment				
Furniture & apparatus	776 7		800	
Library books and maps	75 9		200	
Other items	391 5 7		300	
3 Prizes and Scholarships:				
4 Repairs to buildings.	332 11 6		350	
5 Interest on and repayment of debt.				
6 Investments made				
7 Advances Recoverable.				
Total.		28993 15 11	25710.	
add amount relating to endowments shown under H. Endowment Account for details vide subsidiary account				
Grand Total.				
<u>Capital</u>				
1 Land and buildings.				
2 Equipment:				
(1) Furniture and apparatus				
(2) Library book and maps.				
(3) Investments made.				
(4) other items.				
Total.				
Add amount relating to endowments shown under H. endowment account for details vide subsidiary account				
Grand Total				
Total ordinary and capital.		28993 15 11	25710	
Closing Balance:		2405 13 10		
Grand Total including closing balance		26399 13 9	25710	
(34) K. S. Ramaswami				

Bl.6691/46.

Municipal Office, Palancottah.
Dated: 9th October 1946.

Replies sent for the Audit report on the Elementary Education Fund accounts of the Palancottah Municipality of the Tinnevely District for the year 1945-46.

Para 4. The amount of Rs 2405-13-110 is since transferred from Elementary Education Fund to General Fund.

Para 5. The closing balance in the Tools and plant register on 31-3-46 was noted in in the registers and written afresh for 1946-47.

Para 8. Action is being taken for clearing the objections.

METR/10-10-46.

COMMISSIONER.

19/10/46

6
Extract from the proceedings of the Municipal Council Palancottah
passed at its meeting held on 8-10-46. ⑤ 2

...
Resolution No.8. ppi-2011

AGENDA.

Audit report on the Elementary Education Fund Account of
the Palancottah Municipality for 1945-46 and replies thereto.

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Replies approved. p. 2011

Sd.P.T.Subbiah Pillai,
CHAIRMAN.

(True Copy)

METR/10-10-46.

C. S. Rangaradi
COMMISSIONER 14/11

16/11/46

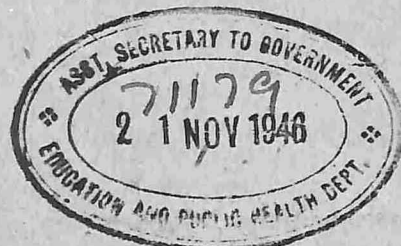
L.F. No 6448

20.11.46

Examiner's Office.

Sub:- Audit Report- Elementary Education Fund- 1945-46
Palamcottah Municipal Council- Replies.
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Forwarded to the Secretary to Government, Education
and P.H. Department with copies of the Commissioner's
replies and the council's resolution.



Assistant Examiner of L.F. Accts.

32/26/11

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Audit Report - 1945-46 - E.E. fund -
M. Ch. Palamestlah - Recorded.

C.M. 71179C-1/46
p8c

From the Exr. of C.F.A., L.F. 6448, dt 20.11.46
Lyo. (Ms) 2270

Edr. dt 26/XI/46

Recorded

29/11

To the Commissioner,
Palamcottah M.C.
(Thru the C.M.C.)

23/11/46

25/11/46

" R. D. P. I.
(with a copy of audit
report)
" Exr. of C.F.A.

Admitted
27/11

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10/18

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