

E&PH

(194₆) Department.

Mis SERIES.

G.O. NO. 2275 Edn.

Dated 26-11-46

[Despatch Abstract.]

Audit Report—1945-46—E.E.Fund—Ml. Council, Devakottai—
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.

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE MUNICIPAL COUNCIL DEVAKOTTAI, RAMMAD DISTRICT FOR THE YEAR 1945-46.

--COO--

Name of auditor:- Mr. C. W. Andrews, District Inspector of L. F. Accounts.
Time taken for audit:- From the 15th to 20th July 1946.

The Office of Executive Authority was held by Sri. P. Sundarajulu Naidu, Commissioner from the 1st April 1945 to the 27th July 1945 and by Mr. M. C. Daniel, Commissioner from the 28th July 1945 to the 31st March 1946.

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 was in agreement with the closing balance of the previous year. The closing balance viz., Rs. 2,399-9-9 agrees with the balance in the account for March 1946. The sum total of the closing balances under General and Elementary Education Fund accounts in the cash book is in agreement with the balance in the Treasury and Bank pass books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual statement for the year which should be read as part of this report.

4. Pending objections of previous years.
Paragraph 4 of audit report for 1942-43.
" 4 " for 1943-44.
" 4 " for 1944-45.

Leave salary of teachers transferred from the service of District Board.

In resolution No. 609 dated the 29th May 1946 the District Board accepted the liability to pay the leave salary in respect of teachers and sanctioned the payment of leave salary in respect of others. Entry to the effect was not made in the service registers.

P.T.O.

From the District Board resolution it was seen that the District Board sanctioned the payment of leave salary amounting to Rs.679-13-0. Information may be furnished as to how this was arrived at.

It may also be noted that the recovery of the leave salary should be governed by the rules in payment of leave salary etc. of officers and servants transferred from one local body to another issued with G.O.No.988 L.A., dated the 7th April 1941 as amended. Necessary action should now be taken to recover the leave salaries paid to these teachers if any out of the leave at credit at the time of their transfer to the Municipal Service.

5. Excess payments. Sri S.Venkatasubramanian Assistant Ramanagar school was acting continuously from the 21st August 1943 in the scale of Rs.23-2/B/45. From 1st April 1944 to the 31st May 1945 the date of ousting he was paid at Rs.25/-. From the papers produced L.Dis.7417/44 it was seen that an increment of Rs.2/- in the scale of Rs.23-2/B/45 was sanctioned on the 31st December 1944 with effect from the 1st April 1944 taking into consideration the non-continuous service from the 15th July 1940. Under note 2 to Fundamental Rule 35 an officiating servant who has substantive appointment cannot non-continuous officiating service for increment. Hence the increment granted is irregular and the excess paid at Rs.2/- per mensem or Rs.28/- needs recovery.

6. Service Registers. The statements of immovable properties and interest in immovable properties held by officers and servants of municipal Council were not obtained as required of officers and servants and recorded in the service registers.

The annual statements as required by the rule quoted above were also not obtained.

7. The General Result of audit may be considered Satisfactory.

8. Receipts and charges. The Gross receipts and charges for the year were Rs.19,550-10-0 and Rs.17,161-0-3 respectively.

9. Objections pending clearance. Seven items of objections involving a sum of Rs.34-14-0 were pending clearance at the close of audit as detailed in annual objection statement.

Year.	No. of items.	Amount.
1942-43	1	—
1943-44	1	—
1944-45	5	Rs.34 14 0
	<u>7</u>	<u>34 14 0</u>

P.V. ANANTHANARAYANA AYYAR,
ASSISTANT EXAMINER OF L.F. ACCTS.
SOUTHERN CIRCLE, TRICHINOPOLY.

Forwarded to Executive Authority, Devakottai Municipal Council duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, Namad 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 Education Fund Accounts of Devakottai Municipal Council (for year ended the 31st March 1946) is herewith forwarded to the Secretary to Government, Education and Public Health Department, reference to rule 58(d) of schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority, Devakottai in L.F.No. Dated.

(TRUE COPY)

A. Balasubramanian

MAVS/28.8.1946.

Office of the Examiner of L.F. Accts. Madras

ELEMENTARY EDUCATION FUND ACCOUNT, 1945-46, DEVAKOT

S.No. Head of account

Actuals for
the year.

Rs. a. p. Rs.

RECEIPTS - Ordinary.

	Opening balance			
1.	Education tax--			
	Gross collections			
	Deduct Collections Charges			
	Net			
2.	Fines and penalties under the Elementary Education Act.			
3.	Income f-rom investments etc.			
4.	School fees			
5.	Contributions			
6.	Other Receipts	248	10	0.
7.	Government Grant:			
	(i) Under Section 37 of the Ele- mentary Education Act			
	(ii) Under proviso to section 37 of the Elementary Educa- tion Act	2922	0	0 2922
8.	Contributions from the General Account:			
	(a) For payment of Temporary allowance of Rs.4/-			
	(b) For other purposes ..	16380	0	0 16380
9.	Investments realised			
10.	Advances recovered			

Deduct refunds.

Deduct amount transferred to Capital

Total .. 19550 10 0 19302

CAPITAL.

- Government grants
- Contributions
- Loans
- Contributions from General Account-ordinary.

Investments realised

Add amount transferred from Ordinary

Total receipts ordinary and capital 19550 10 0

AND TOTAL INCLUDING OF OPENING BALANCE .. 19550

t	Actuals for the year.			Final budget appropriation.		
	Rs.	a.	p.	Rs.	a.	p.

EXPENDITURE - Ordinary.

	9327	14	00	15400	0	0.
	5564	12	00			
and servants						
Contributions to Provident fund ...	463	0	0	500	0	0
Living allowance						
Salaries of Teachers sent for training						
Agencies and equipment:--						
Agencies:--	1128	5	10	1280	0	0
House Rent	577	12	11	580	0	0
Other items						
Investments:				200	0	0
Furniture and apparatus	12	5	0	50	0	0
Library books and Maps				50	0	0
Other items						
Grants and scholarsh-ips	10	0	0	20	0	0
Grants to buildings	76	14	6	200	0	0
Interest on and repayment of debts						
Investments made						
Amount recoverable	Total..17161	0	3.	18280	0	0

CAPITAL.

Land and buildings				1000	0	0
Equipment:						
1) Furniture and apparatus						
2) Library Books and maps						
3) Investments made						
4) Other items						
Total ..				1000	0	0.
Total ordinary and capital.	17161	0	3.	19280	0	0
Closing balance ..	2389	9	9.	1022	0	0
GRAND CLOSING BALANCE	19850	10	0	20302	0	0

District Inspector of Local Fund Accounts
Ramanad at Madurai.

Replies to Audit Report of the Education Account of the Devakottai Municipality for 1945-46 dated 12--9--'46.

PARA 1 & 2. Noted.

PARA 3. Noted.

PARA 4. The matter is under consideration with the President, District. A Copy of the Audit objection in question has been sent to him to get the information how the leave salary contribution of Rs. 67 has been arrived at. Final reply will follow on the subject.

Para 5. The teacher is not now in Municipal Service. He has been addressed matter to refund the excess amount paid.

PARA 6. The statements of immovable properties and the annual statements will be obtained and shown in the next audit.

PARA 7,8 & 9. Noted.

Dated. 12--9--'46. Sd.C. Ganapathy,
Commissioner.

O.T.O

left 28/9/46
Sd. Ganapathy
28/9
Devakottai Municipality.

Extract from the Proceedings of the Municipal Council, dated 23-9-46.

Sub:- 237. Audit report for 45-46 on Elementary Education accounts of this Municipality and Commissioners reply thereon for approval.

Resolution: Commissioner to rectify the audit objections.



Sd. R. Subbarayan Ambalam,
Chairman.

True Extract /

W. Panapathy
Commissioner. 289

Examiner's Office.

1445-46

L.F. No. 6502

21-11-46

Sub:- Audit Report - Ely. Education Funds - Devacottai Municipal Council - Replies.

Forwarded to the Secretary to Government, Education and P.H. Department with copies of the Commissioner's replies and the resolution of the municipal Council.

D. Ananthanarayana
Assistant Examiner of L.F. Accts.

Audit Report - 1945-46 - E.E.
M. D. Devakottai - Recorded

C.M. 717640-1/46 From the Exr of L.F.A., L.F. 6502 & 2/21
G.O. (M) 2275 Edn. dy 26

Recorded.

To the Commissioner
Devakottai City
(thru the C.M.C.)

" " D.P.D.
" " with copy of
audit report
" " Exr of L.F.A.

28/11

28/11/46

