

Education and P.H.

(1946) Department.

Ms. SERIES.

G.O. NO. Ms. 2381 Education.

Dated 13th December, 1946.

[Despatch Abstract.]

Audit Report - 1945-46 - Elementary Education fund - Municipal Council, Palni - Recorded.

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUNDACCOUNTS OF THE MUNICIPAL COUNCIL, PALNI, MADURA DISTRICT, FOR THE YEAR 1945-46.

Name of auditor: Sri S. Gnanasikamani, B.A., audit clerk.

Time taken for audit: From the 8th to the 24th August 1946.

The Office of Executive Authority was held by Sri C.R. Narayanasami Mudaliar, B.A., Commissioner from the 1st April 1945 to the 5th April 1945 and by Sri V. Lakshmana Ayyar, M.A., Commissioner from the 19th April 1945 to the 31st March 1946. Dr. M.R. Raghavalu, L.M.P., the Municipal Health Officer, was in charge of the Office of the Commissioner from the 6th April 1945 to the 18th April 1945.

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 was in agreement with the consolidated closing balance of the various funds as shown in the abstract attached to the annual account for the year as well as with the treasury pass book, after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. EXPENDITURE OVER BUDGET ALLOTMENT - EXCESS PENDING SANCTION BY GOVERNMENT.

The total budgetted expenditure-ordinary as sanctioned by Government in their Order No.Ms.421 Edn., dated the 20th March 45, Rs. 18,790/- and this was permitted to be raised to Rs.18,790/- by Government Order No.Ms.207 Edn., dated the 30th January 1946. The actual expenditure for the year, however, exceeded the amount as sanctioned by Government as detailed below.

Total expenditure for the year.	Rs.19,546	2	6
Less: Refund of excess grant drawn in 1945 on account of dearness allowance for employees wrongly debited in the accounts as an item of expenditure instead of as a credit vide para 2(ii) of G.O.			
	654	0	

budget, applied for in the Commissioner's B.1.No.4472 of dated the 31st July 1946 is awaited.

4. PAYEE'S RECEIPT NOT OBTAINED. On voucher No. July 1945, a sum of Rs.24/- being the amount of rent due the years 1943-44 and 1944-45 for a certain plot of land out on lease for use as latrine to the Bazaar street EL School, was adjusted against arrears of property tax due the owner of the land in respect of his buildings bearing Nos. 2595, 2657, 2670 and 2675 for the year 1944-45. The receipt was not obtained for the amount adjusted. The consent letter stated to have been obtained in support of the adjustment was not also produced for verification as in the reply to the objection in item No.3 of the estimate for the half year ended the 30th September, 1946 receipt or his letter of consent would need to be produced.

5. SUPPLY OF ARTICLES OF FURNITURE TO ELITE INVITATION OF TENDERS - DEFECTS.

An estimate for Rs.500/- was prepared for wooden articles of furniture required for the use of

<u>Country</u>	wood sitting plank.	Rs.8 per plank.	Schools, and rates as specified in margin* and invited
"	wood stool.	8 per stool.	
"	wood table with a drawer.	45 per table.	
"	wood bench without back.	15 per bench.	

rates for them with reference to their sizes specified in the tender notice. It is not clear what rates were arrived at. The data sheets if any were not submitted for scrutiny.

Two persons tendered lowest rates, amounting to 30% less estimate rates. The Contract Committee of Jangab 3, Kadar Sahib, ...

by the successful tenderer.

It was irregular to have given rates to the intending tenderers when the rates for the articles with the given ...

6. LEAVE ACCOUNTS NOT REVISED. Sri S. R. Headmaster, Bazaar Street Elementary School for ... entertained as a teacher with effect from the 20th May 1936 owing to retrenchment but was re-entered the 3rd November 1937. He is however governed by the Madras Leave Rules. As his service from September, 1933, the date from which the ... into force, was under the same municipality treated as one governed by the Fundamental ... accounts revised accordingly unless he had to come under the Madras Leave rules.

7. RESULT OF AUDIT. The general accounts were considered satisfactory.

8. GROSS RECEIPTS AND CHARGES. The gross receipts for the year were Rs.19,983-0- respectively.

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CLEARANCE. Four objections involving pending clearance at the close of paragraphs 3 to 6 above.

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

ded to the Executive Authority Palni Municipal Council
ate with the request that the report may kindly be re-
thin 2 months to the District Inspector of Local Fund
Madura with four reply in triplicate duly approved by
pal Council for submission to Government.

ate copy of the final statement of audit of the
Education Fund accounts of Palni Municipal Council
(31st March 1946) is herewith forwarded to
Government, Education and Public Health Depart-
ment, Madras, with reference to rule 58(d)
Madras District Municipalities Act 1930.
warded to the Executive Authority in L.F.

/TRUE COPY/ *K. Balasubramanian*

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

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C. ELEMENTARY EDUCATION ACCOUNT.

1945-46.

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Actuals for the year. - 653-10-6
Final Budget appropriation. 703

Remarks.

Opening balance

1. Education Tax:		
Gross collections.	6727- 3-6	7560
2. Fines and penalties under the Ele. Education Act.	--	--
3. Income from investments etc.,	--	--
4. School fees	--	--
5. Contributions	--	--
6. Other receipts	--	--
7. Government Grants:-		
(i) Under Sec. 37 of the Ele. Education Act	3750- 4-0	3830
(ii) Under proviso to Section 37 of the Ele. Edn. Act.	1218- 0-0	1220
(iii) Compensation from Govt. due to abolition of levy of Education tax. G.O.No. 10102, L.D./2-5-45	726- 9-0-	727
8. Contribution from the General Account:-		
(a) For payment of temporary allowance of 4.4	--	--
(b) For other purposes	7568- 0-0	5490
9. Investment realised	--	--
10. Advances recovered.	~~6- 6-8~~	~~50~~
Deduct refunds	6- 6-8	50
Deduct amount transferred to capital	~~19983- 9-10~~	--
Total.	19983- 9-10	18777

Add amount relating to endowments shown under H. Endowments accounts (for details, vide subsidiary account)

Grand total. 19983- 9-10 18777

Capital.

1. Government grants	--	--
2. Contributions	--	--
3. Loans	--	--
4. Contributions from General Account--Ordinary	--	--
5. Investments realised	--	--
6. Add amount transferred from ordinary	--	--

Total.

Add amount relating to endowments shown under H. Endowments Accounts (for details, vide subsidiary account)

Grand total.

Total receipts-Ordinary and capital 19983-9-10 18777-0-0

Grand total including opening balance. 20637-4- 4 19480-0-0

Expenditure--Ordinary.

	Actuals for the year.	Final Budget appropriation.	Remarks.
1. Staff:--			
Salary and allowances--Masters. Pay	9394- 6- 0	13560	
D.M.	6757- 11- 0		
Clerks and servants			
Contributions to provident fund	436- 0- 0	700	
Travelling allowance	--	--	
Stipend of teachers sent for training	--	--	
Collection charges	407- 0- 0	500	
2. Contingencies and Equipment:--			
Contingencies--			
House rent	474- 0- 0	400	
Other items	271- 15- 9	200	
Equipment:--			
Furniture and apparatus	330- 6- 0	200	
Library books and maps	--	50	
Other items	67- 14- 9	50	
3. Prizes and scholarships	--	--	
4. Repairs to buildings	92- 13- 0	200	
5. Interest on and repayment of debt	--	--	
6. Investments made	--	--	
7. Refund of Government grant drawn in excess in 1944-45	654- 0- 0	--	
Total	19546- 2- 6	15860	

Add amount relating to endowments
shown under H. Endowments accounts
(for details vide subsidiary account)

Grand total.

CAPITAL.

1. Land and buildings.	--	--
2. Equipment:--	--	--
(i) Furniture and apparatus	--	--
(ii) Library books and maps	--	--
(iii) Investments made	--	--
(iv) other items	--	--
Total	--	--

Add amount relating to endowments
shown under H. Endowments accounts
(For details vide subsidiary account)

Grand total.

Total, Ordinary & Capital	19546- 2- 6	15860
Closing balance	1091- 1- 10	3620
Grand total including closing balance	20637- 4- 4	19480

Thayindan
At. Inspector of L.F. Accts
30.8.45

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Audit Report on the Elementary Education Fund
Accounts of the Palni Municipality for 1945-46.

Replies.

Paragraph 3 : In their order Memorandum No.44382-
C-1/46-2 Edn dated 5-10-46 (copy enclosed), the
Government have ratified the action of the Council.

Paragraph 4 : Since obtained and enclosed for
perusal and return with the connected voucher. (339)

Paragraph 5 : Such irregularity will be guarded
in future.

Paragraph 6 : Leave accounts since revised. Will
be produced during next audit.

Sd.V.Lakshmanan,
8-10-46
Commissioner.

/True copy/

V. Lakshmanan
31.10.46.
Commissioner.

Municipal Council Resolution No.820 dated 28-10-46

Read Audit Report on the Elementary Education
Fund accounts for 1945-46 and draft replies thereon.
'Draft replies approved'

Sd.I.T.Oblakondama Nayakar,
Chairman 28-10-46.
/True extract/

V. Lakshmanan
31.10.46.
Commissioner.

31/10/46

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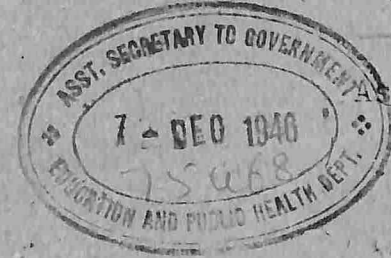
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u. 12. 66 Examiner's Office.

Sub:- Audit Report- 1945-46-Elementary Education
Fund- Palni 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 resolution of the Municipal Council.



[Signature]
Assistant Examiner of L.F. Accts.

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Tel. ch. Palmi - Recorded. 13

Q.No 75468-1/4 From the Ex of L.F.A, L.F. 6867, d/4.12.46
G.D. (Mrs) 2381 Edn, d/ 13-12-46

Recorded

To the Commr.
Palmi rly
(thru the C.M.C)

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sp. 11/12/46

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" " D.P.I.
(with copy of
audit report)
" " Ex of L.F.A

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