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Distt. II-27--57,884--12-11-49

E. F. J. H.

(1946) Department.

MS SERIES.

(6)

G.O. No.

308 Edu.

Dated

12-2-1946

[Despatch Abstract.]

Audit Report - 1944-45 - Elementary Education Fund - Municipal Council, Palamcottah - Recorded.

Back Papers.

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

Further Papers.

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

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE PALANI-OTTAR MUNICIPALITY OF THE TINNEVELLY DISTRICT FOR THE YEAR 1944-45.

Name of the Auditor:- Sri K.S. Ramasamy Ayyar, District Inspector

Time taken for Audit:- From 11th June 45 to 21st June 45.

The office of the Executive authority was held by Sri C.E. Rangavardivel B.A.B.L. Commissioner during the year under report.

The receipts and payments during the year are shown in the annual account appended together with the opening and closing balance.

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 accounts Viz-Rs 5737-13-3 agrees with the balance shown in the abstract of the consolidated account for March 45.

3

EXPENDITURE IN EXCESS OF BUDGET PROVISION.

The expenditure incurred exceeded the provision made in the sanctioned budget as indicated below.

Main head	Budget			Actuals.		
	Rs	As	Ps	Rs	As	Ps
Staff including collection charges.	15260	0	0	15694	9	0
Contingencies and equipment	1410	0	0	1938	10	10
Prizes and Scholarship	20	0	0	-	-	-
Repairs to building	100	0	0	88	1	0
Total ordinary capital	16790	0	0	17721	4	10
Capital Land & buildings	-	-	-	693	6	0
Total ordinary capital	16790	0	0			

The sanction of Government for the expenditure in excess of the provision in the sanctioned budget still remained to be obtained in spite of the fact that it was pointed out in para 2 G.O. No Miss -193 ending date 7-2-45, passing orders on the budget for 45-46 and the Revised Established for 1944-45.

The more important irregularities are detailed below. Irregularities of a minor nature are detailed in an annex.

2
5
objection statement which should be treated as forming part of the report.

GRANT OF LEAVE AND THE PAYMENT OF LEAVE SALARY IN EXCESS OF LEAVE AT CREDIT:-

Leave was granted to the several teachers in excess of that at their credit and the excess ~~of Rs 102-9-0~~ payments made viz Rs 102-9-0 are detailed in items 1 of the annual objection statement and these would ^{need} ~~used~~ recovery. It was ^{pointed} ~~printed~~ out in para 6 of the last year's ^{work} ~~that~~ leave was granted with out the leave ^{account} ~~being~~ ^{worked} ~~passed~~ out of the ~~acc~~ had been worked out then and there these excess payments could have been avoided or minimised.

6
TOOLS AND PLANTS REGISTER VERIFICATION DEFECTS.

The commissioner delegated the duty of verification of the tools and plants of the following schools to the sanitary Inspectors in his memo No. 6788-B2 dated 31-5-45.

<u>NAME OF THE SCHOOL.</u>	<u>DELEGATED TO</u>
(1) Kokkinakulam and varnarpet Boys Schools.	Sanitary Inspector western division.
(2) Town Boys & Schools Scavenger's colony night School. Palayam Pachneri School Vadakkupet Girls School	Sanitary Inspector Southern Division.

The verification was completed in respect of item 1, while the verification in respect of item 2, has not yet been completed the commissioner should also satisfy himself that the accounts are properly maintained and that their verification has properly been carried out in all cases by the delegates as he will ultimately be responsible for their correctness. To gain this object he should occasionally check some some of the articles particularly those which are valuable or otherwise important relating to different categories or institutions and place his initial with date against the relevant entries in the stock registers showing the balance. This was not however done.

In respect of tools and plants relating to Town Girls School a verification was not made and ~~account~~ was not recorded in the Register.

RESULT OF AUDIT

7. The general result of audit may be considered ^{3 fairly} satisfactory

RECEIPTS AND CHARGES.

8. The gross receipts and charges of the year were Rs 15,496-2-4 and Rs 18039-10-10 respectively.

9. Five objections involving Rs 103-3-0 were pending settlement at the close of audit as detailed in the annual objection statement.

<u>Year</u>	<u>No. of Items</u>	<u>Rs</u>	<u>As</u>	<u>Ps</u>
1942-43	2	0	10	0
1944-45	3	102	9	0
	5	103	3	0

P.V. ANANTHANARAYANA AYYAR,
Assistant Examiner of L.F. Accounts,
Southern Circle, Trichy.

Forwarded to the Executive Officer, Palamcottah Municipality in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of L.F. Accounts, Tinnevely with your reply in triplicate duly approved by the Council for submission to Government.

Annual account of receipts and charges of the Elementary Education Fund of the Palamcottah Municipality for the year 1944-45 *T. S. S. S. S.*

Heads of Account	Actuals for the year	Total	Grants and other appropriations	Remarks
Opening balance			8,181	
Receipts Ordinary -				
1 Education Tax	4500-2-10		4,200	
Gross Collections			340	
Deduct Collection Charges	375-...			
Net		4,125 2 10	3,860	
2 Fines and Penalties under the El. Education Act.				
3 Income from investments etc.				
4 School fees.				
5 Contributions				
6 Other Receipts.				
7 Government Grant				
(1) Under Section 37 of the El. Education Act.	4,271 14 -		4,060	
(2) Under Proviso to Section 37 of the El. Edu. Act.	1,423 - -		1,430	
8 Contribution from the General Account.				
(a) For payment of temporary attendance of Rs 4/-				
(b) For other purposes	3,700		3,700	
9 Investment Realized				
10 Advances recovered.				
Deduct Refunds	23 14 6		100	
Deduct Amount transferred to Capital	312 9 -			
Total		13,183 9 4	12,950	
Add Amount relating to endowments shown under H. Endowments account - For details vide Subsidiary A/c.				
Grand Total				
Capital.				
1 Government Grants.				
2 Contributions				
3 Loans				
4 Contributions from General A/c. Ordinary				
5 Investment realized				
6 Add Amount transferred from Ordinary	312 9 -			
Total		312 9 -		
Add Amounts relating to endowments shown under H. Endowments account - For details vide Subsidiary A/c.				
Grand Total.				
Total Receipts Ordinary & Capital		13,496 2 4	12,950	
Grand Total including Opening balance		23,827 8 1	21,131	

4. audit
Duplicate copy of the final statement of ~~and~~ of the Elementary Education Fund accounts of Palamcottah Municipal Council (for the year ended 31st March 1945) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras 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. dated 1945.

(TRUE COPY)

Examiner's Office,
Madras.

SUPERINTENDENT.

9.9.45

8 L.F. 8925
5-2-46

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Examiner's Office.

Subject:- Audit Report- Palamcottah Municipality- 1944-45
Elementary Education Fund - Replies.

7/12/46

Forwarded to the Secretary to Government, Education
and P.H. Department, Madras with copies of the Comr-
Commissioner's replies and the resolution of the Muni-
cipal Council.

[Signature]

Assistant Examiner of L.F.



C.No. 7510

incd. p. 4. dept
C.No. H. 7510

Audit Report - 1944-45. Re. Kar. and
Municipal Council Palamcottah -
Records.

7510

Order 308

12.2.46

Records.

Depd into file
12/2/46

The Commissioner Palamcottah
Municipal Council

The S.D. with a copy
of report

The Secy L.F.A.
Places below

one
11/2/46