

24 P.H. (1947) Department.

MS SERIES.

G.O. NO.

298 Edu

Dated

20-2-1947

[Despatch Abstract.]

Audit Report - 1945-46 - Elementary Education Fund - Municipal Council, Negapatam - 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. 4348
21-9-46

AUDIT REPORT ON THE FINANCIAL EDUCATION FUND ACCOUNTS OF THE
PATAN MUNICIPAL COUNCIL, TANKOT DISTRICT FOR THE YEAR 1945-46.

Name of auditor: Sri V. Ramaswamiachari, District Inspector of Local Fund Accounts.

Time taken for audit: From 19th August 1946 to 6th September 1946.

The Office of Chairman, Municipal Council was held by Sri A. Thiruvembalam Chettiar. The Office of Executive Authority was held by Janab M.A. Rahman Saheb Bahadur from 1st April 1945 to 9th January 1946 and by Sri G. Srinivasachari from 10th January 1946 to 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 closing balance, viz. Rs. 1,343-11-4 agrees with the consolidated closing balance of the various funds as per abstract attached to the annual account for 1945-46.

3. ANNUAL OBJECTION STATEMENT. The irregularities noticed during the audit have been communicated in the annual objection statement which should be read as part of this audit report. Important irregularities are detailed below.

4. SCHEME OF COMPULSORY ELEMENTARY EDUCATION. The scheme of compulsory Elementary Education is in force in this municipality. The defaulters lists for the first and second quarters of 1945 were prepared by warning the parents and levying fines as per the rules. But the demand collection and balance were not worked out. No action was taken on the lists for the IV quarters received, in spite of the defect having been pointed out in the audit report for 1944-45 and the Government memorandum No. 7021-45-1 Edn., 48-2 dated 22nd March 1946. Irregularity in respect of 1945-46 would need to be reported to the Government.

5. In Government Memo No. 36647 A/45-5 Edn. dated 1945, a subsidy of Rs. 9,900/- was sanctioned towards the allowance to teachers in municipal elementary schools. Education Fund account however actually closed with a balance.



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Ordinary account minus.	Rs. 924	4	8
Capital account surplus.	2,369	0	0
Total Ordinary & Capital.	1,345	11	4

The adverse balance under the ordinary account would need to be taken into consideration to decide the amount of grant due in 1946-47. The temporary diversion of the capital balance to meet the expenditure debitable to the ordinary account would need to be ratified by Government.

6. RESULT OF AUDIT. The general result of audit may be considered satisfactory.

7. RECEIPTS AND CHARGES. The receipts and charges of the fund were Rs. 55,273-13-10 and Rs. 58,958-14-7 respectively.

8. OBJECTIONS PENDING SETTLEMENT. Four items of objections involving a sum of Rs. 23-8-6 were pending settlement.

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

Forwarded to the Executive Authority, Negapatam 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 Tanjore 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 Negapatam 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 48(d) of Schedule IV of the Madras District Municipalities Act 1930. The original is forwarded to the Executive Authority, Negapatam Municipal Council in L.F.No.

Dated:

/TRUE COPY/ *Balabramanian*

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

SM
18-9-46

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

Head of Acct.	Actuals for the year.			Final Budget appropriate
<u>RECEIPTS - ORDINARY</u>				
	Rs.	A.	P.	Rs.
Opening balance	5026	12	1	3280
1 Education Tax	10073	5	7	9780
2 Fines and Penalties under the Ely. Edn. Act.	3	0	0	
4 School fees	617	7	6	90
6 Other receipts	169	1	6	20
7 Govt. grant -				
(i) under Sec. 37 of the Ely. Edn. Act.	8360	0	0	6420
(ii) under proviso to Sec. 37 of the Ely. Edn. Act.	10656	0	0	10660
8 Dearness Allow. grant	9900	0	0	
Compensation for loss of income from Education Tax on Professions Tax	3658	1	0	3660
8 Contribution from genl. Acct.	11970	0	0	11970
<u>Deduct Refunds -</u>				
<u>Deduct Amount transferred to capital.</u>	- 334	1	9	- 100
	55072	- 13	- 10	- 1000
<u>Capital</u>				41500
Sale proceeds of building superstructure	201	0	0	
6 Add amount transferred from ordinary	201	0	0	10
Total receipts ordinary & capital	55273	13	10	10
Grand total including opening balance	60300	9	11	4
<u>Expenditure - Ordinary</u>				
1 Staff - Salaries and allowances	32112	10	0	
Dearness Allowance	19483	12	0	
Contribution to Provident Fund	1664	0	0	
Collection charges	20			

Part of Asset	Actuals for the year			Appropriation
	Rs.	A	P.	Rs.
Contingencies & Equipment -				
Contingencies - House Rent	462	0	0	470
Other items	1221	8	8	3080
Teachers Allowance	2007	7	0	220
Equipment - Furniture & apparatus	10	1	0	380
Library books & maps				200
Repairs to buildings	947	7	11	1200
Interest on and repayment of debt	296	0	0	300
	58,956	14	7	60,010
<u>Capital</u>				
Lands and Buildings				3,070
Total				3,070
Total, Ordinary & capital	58,956	14	7	63,080
Closing Balance	1,343	11	4	17,300
Grand total including closing balance	60,300	9	11	45,780

Rev. p. 1
30/11/47
to Insp. of 2 F. Files,
Tanjore.
K. S. S.

Negapatam Municipality.

Audit report on the Elementary Education fund account for 1945-46.
Replies.

Para 1. Noted.

Para 2. Noted.

Para 3. Noted. The objection statement is sent separately with replies.

Para 4. The D.C.B. statement for the I & II quarters of 45-46 will be produced. In regard to the III & IV quarters Government may be addressed for condoning the irregularity.

Para 5. Noted. Government have been addressed for ratifying the temporary diversion of Rs. 924-4-8 from the capital balance (vide this office Bl. 11098/46 dated 3-10-46) and their orders are awaited.

Para 6. Noted.

Para 7. Noted.

Para 8. The objections will be cleared as early as possible.

Commissioner.

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Extract from the Proceedings of the Ordinary meeting of the Municipal Council, Negapatam held at 6-15 P.M. on 16-12-1946

Appropriate
819. Audit report on the Elementary Education Account for 45-46 with draft replies thereto.

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Draft replies approved.

Sd.A.M.P. Thiruvambalam Chettiar,
Chairman

(True extract)

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Commissioner.

letter recd
being kept
separately
Further replies to objection.

Para 4 Government have been addressed in this office B1-11094/46 dated 4-1-47 for condoning the non levy of fines in the III & IV quarter of 4

Para 5 In their Memo No.69769-C1/46-1-Edn. dated 26-11-46 Government ratified the temporary diversion of Rs.924-4-8 from capital account to ordinary account.

a/ll
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Commissioner

✓ F 9202
7.2.47

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Examiner's Office.

1945-46

Subject:- Audit Report-Elementary Education Funds- Negapatam
Municipal Council- Replies.

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8/2/47

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

p 7 ante

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S. D. L. V. S.

Assistant Examiner of L.F. Accounts.

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12/20/20

EXH(C-1)

Audit Report - 1945-46 - E.F. fund -
M. Ch. Negapatam - Recorded.

No. 11257C-1/47 From the Exr of C.F.A. CF 9202, d/ 7.2.47

Go (MS) 298 Edn. d/ 20.2.47

Recorded.

AM
18/2/47

To the Commr.
Negapatam rly
(thru the C.M.C.)
" " D.P.I.
(with copy of
audit report)
" " Exr of C.F.A.
D. 20/2

7