

E. & P. II.

(194) Department.

(Ms) SERIES.

G.O. NO. 987/Education,

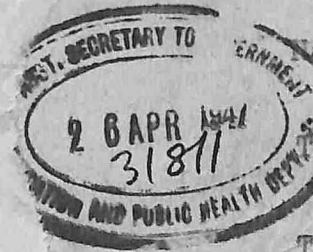
ed 12th May, 1947.

[Despatch Abstract.]

Audit Report - 1945-46 - Elementary Education Fund
Municipal Council, Kumbakonam - Recorded.

L.F. No. 6757
21-9-46 (2)

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE KUMBA
KONAM MUNICIPAL COUNCIL OF THE TANJORE DISTRICT FOR THE YEAR 45-46



Name of auditor: Sri S. Srinivasachari, District Inspector
Local Fund Accounts, Cuddalore.

Time taken for audit: From 17th August 1946 to 6th September

The Office of Commissioner was held by Sri R. Purushothama
Bastri from 1st April 1945 to 16th January 1946 and by Janab M.A.
Rahman Sahib Bahadur from 17th 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 opening balance in the account is in agreement with
the closing balance of the previous year. The closing balance
agrees with the consolidated closing of the various funds as per
abstract attached the account for March 1946 the account for
March 1946 and is in agreement with the balance in the Treasury
book after allowing four outstanding cheques and unremitted
due in hand at the close of the year.

3. In pursuance of Government Memorandum No. 32976 A/45-4 Edn.
dated 22nd October 1945 a sum of Rs. 9,036/- out of the arrear Toll
compensations due for 1931-32 to 1940-41 sanctioned in
A., dated 11th May 1945 and a further contribution w
from the General funds were adjusted to the Elementary
funds to meet the anticipated at the Elem
and actually closed with
-13-7 and capital "

(a) Para 6 of the audit report for 1944-45 - Expenditure on games materials - Rs.95/-.

Approval of the Inspecting authorities remained still to be obtained.

(b) Para 8 of the audit report for 1944-45 - Agricultural lands and vacant sites - Non levy of education tax.

The final orders of Government are awaited.

(c) Para 9 of the audit report for 1944-45 - Levy of penalty from guardians of pupils - Sanction wanting for write off Rs.391-5-6.

Sanction of Government is awaited.

(d) Para 10 of audit report for 1944-45 - Rental deeds not obtained.

The rent deeds remained still to be obtained and shown.

(e) Para 11(2) of the audit report for 1944-45 - Manufactured articles not sold.

The articles manufactured in the Carpentry and weaving sections remained still to be sold.

7. ELEMENTARY EDUCATION - FINES - ARREARS. The following arrears of educational fines were pending at the close of the year. The progress of collection was poor, only a sum of Rs.50/- was collected. Early steps would need to be taken for the realization of the arrears.

1942-43.	Rs. 3	0	0
1943-44.	510	0	0
1944-45.	1,185	4	0
1945-46.	146	4	0
	1,844	8	0

-0 were written off

Government for the write

is

8. LEAVE ENTRIES NOT MADE AND LEAVE ACCOUNT NOT WORKED.

Leave entries were not made and leave accounts were not worked out a few of the instances are detailed in items, 1, 2, 5 and 8 of the Annual Objection statement.

9. EXCESS PAYMENT OF LEAVE SALARY. Excess payments of leave salary were made in the following cases. It would indicate that there was lack of proper scrutiny over the bills of the Elementary Education Section.

(1) Sri V. Krishna Rao, teacher was granted leave on average pay on medical certificate for 9 days or 35/2 x 9/30 or Rs.5-4-0. The excess payment of Rs.5-4-0 needs recovery.

(2) Sri S. Subramania Sastri, teacher, was eligible according to the leave account worked during audit for 15 days while he was granted 21 days earned leave. The excess payment at Rs.13-8-0 for 6 days in February or Rs.2-14-0 needs recovery.

(3) K. Narayanaswami, Peon, East Iyyan Street Girls School was granted leave on average pay for 1 to 30th November 1945 and there was a substitute throughout the month on Rs.12/- per mensem. He was however granted leave allowance of Rs.15/-. The leave allowance should be limited to Rs.15 - 12/2 or Rs.9/-. The excess payment of Rs.6 needs recovery.

10. PROVIDENT FUND CONTRIBUTION NOT RECOVERED.

The Contribution for Provident Fund was not recovered in respect of Ranjitham Davis and M. Parvathi teacher who had been on military duty.

11. The general result of audit was fairly satisfactory.

12. The gross receipts and expenditure were Rs.1,13,702-0-4 and Rs.1,13,702-0-4.

13. PENDING OBJECTION. Pending objections involving a sum of Rs.738-1-0 at the close of audit, as shown

-4-

YEAR.	NO. OF ITEMS.	AMOUNT.		
		Rs.	A.	P.
1944-45.	5	391	5	6
1945-46.	12	347	10	0
	17	738	15	6

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

Forwarded to the Executive Authority Kumbakonam 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, South Arcot, Cuddalore 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 accounts of the Elementary Education Fund Accounts of Kumbakonam Municipal Council (for the year ended 31st March 1946) is here-with forwarded to the Secretary to Government, Education and Public Health Department, Fort St. George, Madras, with reference to rule 58(d) of Schedule IV of the District Municipalities Act 1950. The original was forwarded to the Executive Authority in L.F.No. Dated:

/TRUE COPY/

K. Balasubramanian
SUPERINTENDENT
Office of the Examiner of Local Fund
Accounts, Kilpauk P.O., MADRAS, 10.

s.s./18.9.

Annual account of Receipts and Charges of the Elementary Education Fund of the Kumbakonam Municipal Council, for the year 1945-46.

H E A D S.	Actuals Total 1945-46	Final Budget Appropriation
OPENING BALANCE ... Rs.	6723 5 7	4870
Receipts-Ordinary.		
1. Education Tax ...	25097 1 7	25900
Arrears of Edn.Tax.Pre.Tax.prior to 1-4-42 collected in 1944-45		
Not.....		
2. Fees and penalties under the Elementary Education Act.	51 8 0	200
3. Income from investments etc.	656 0 0	
4. School Fees	1168 14 0	1500
5. Endowments		
6. Contribution		
7. Other receipts.	534 1 0	400
8. Government Grant:		
1. Under Sec.37 of the Ele.Edn.Act....	24529 10 0	25300
2. Under Proviso to Sec.37 of the Ele.Edn.Act..	14082 0 0	14080
9. Contribution from General Account (a)	16354 0 0	11330
(a) For payment of Temporary Allowance of Rs.4/		
(b) Arrear of Toll compensation		
Compensation for the loss of Pre.Tax.4096 10 0		
10. Investments realised	(b) 20738 6 6	4100
11. Advances recovered		18305
Deduct refunds	-2642 2 9	300
Deduct amounts transferred to Capital		
TOTAL	113702 0 4	100815

RECEIPTS - CAPITAL

- Government grants.
- Endowments and contributions.
- Loans.
- Contribution from Gl.Account-Ordinary.
- Investments realised.
- Add - Amount transferred from Ordinary.

Total- Ordinary and Capital	-113702	0 4	100815
Grand total including opening balance	120425	5 11	105685

(a) para 3 of Government Memo.No.32276-A/45-4-Edn.,D/22-10-45
Contribution. Rs. 5024 0 0
11330 0 0
Rs.16354 0 0

(b) Sale proceeds of securities
(G.O.No 482 Edn dated 28.3.45
budget estimate for 1945-46).

H E A D S.

Actuals Total Final Budget
1945-46. Appropriation.

Expenditure-Ordinary.

1. Staff.									
Salaries and allowances	...	...	61014	11	0	1	84650	0	0
Masters. D.A.	...	...	35736	7	0	41			
Clerks and Servants	...	...	2089	4	0	1			
D.A.	...	...	1346	0	0	1	3300	0	0
Education Tax collection charges	...	...	3242	0	0		3600	0	0
Contribution to Provident Fund	...	...							
Travelling allowances.									
Stipend for teachers sent for training									
Collection charges			1500	0	0		1200	0	0
2. Contingencies and Equipment:-									
Contingencies:									
House Rent			2029	1	6		2600	0	0
Other items			2153	10	0		2500	0	0
Equipment:-									
Furniture and apparatus							600	0	0
Library books and maps									
Other items.									
3. Prizes and scholarships									
4. Repairs to buildings									
5. Interest on and repayment of debt			1342	0	0		1340	0	0
6. Investments made.									
7. Advances recoverable.									
TOTAL			113484	3	0		105685	0	0

Expenditure-Capital:

1. Lands and buildings.
2. Equipments:
 1. Furniture and apparatus.
 2. Library books and maps.
 3. Investments made.
 4. Other items.

Total

Total expenditure(Ordinary&Capital)	113484	3	0	105685	0	0
Total closing balance	6941	2	11	...		
Grand total including closing balance	120425	5	11	...		

Kumbakonam,
D/5-9-1946.

Ummi V. achori
Dt. Inspector of L.F. Accounts.

DRAFT REPLIES.

Para No.6 (a)

The approval of the Inspecting Authorities has been obtained.

(b) The final orders of Government have not been received.

(c) Sanction of Government has been obtained in Memorandum No.39767-C1/46,Edn, Dated 7-4-46.

(d) Rent deeds will be obtained and shown during the next Audit.

(e) Manufactured articles in the Carpentry and Weaving sections will be sold in public auction and the credit shown of the sale of proceeds will be shown at the next inspection.

Para No.7. The sanction of Government will be obtained for the amount of Education Fines written off by the council.

Para No.8. Entries have since been made in the leave accounts and they may be perused during the next audit.

Para No.9.(1) Though an extension of leave on average salary on medical certificate for 3 months from 1-11-1945 was granted to the teacher, the actual period of leave availed of by him was only one month and 9 days as he died on 9-12-1945 and the total period of his absence on leave was only less than eight months, ie., 6 months and 17 days. There was no excess payment of leave salary. The question of recovery, therefore, does not arise.

(2) The amount was recovered in Voucher No.62/1946-47.

(3) The excess payment of Rs.6/- has been recovered from the peon and credited to municipal funds in Mis. Receipt No.1628,dated 22-10-1946. The credit may be seen during the next audit.

Para No.10(The provident fund contribution of Rs.60/- from each of the subscribers for 1945-46, may be seen at the time of next inspection. Regarding Bonus, the matter is under correspondence with the authorities.

M. Srinivasan
Commissioner,
Kumbakonam Municipality.

Examiner's Office.

Top:- Audit Report- 1945-46 - Ely. Education Fund-
Kumbakonam Municipality. Extract from the Proceedings of the Municipal Council.

Kumbakonam, passed at its meeting held at 9 A.M. on Monday
Forwarded to the Secretary to Government
Edn. and P.H. Department with replies and a copy to
the 31st March 1947
of the resolution of the Council.

M.C.R.No.565.
Assistant Examiner of L.T.Accs.
Draft Replies for the Audit Report for the year
1945-46, relating to General and Elementary Education
Funds of the Municipality.

APPROVED.

(True Extract)

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COMMISSIONER, H.S.

KUMBakonam MUNICIPALITY.

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L.F. 494
24.4.47

Examiner's Office.

Sub:- Audit Report- 1945-46- Ely. Education Fund-
Kumbakonam Municipality- Replies.

Forwarded to the Secretary to Government,
Edn. and P.H. Department with replies and a copy
of the resolution of the Council.

J. J. Srinivasan
Assistant Examiner of L.F. Accts.

COMMISSIONER
KUMBAKONAM MUNICIPALITY

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Edn. P.H.
C.I.

A bstract.

Audit Report - 1945-46 - Elementary Edu.
Fund - Municipal Council, Kumbakonam -
Recorded.

for 10 CF. Read:- From Exr of L.P.A. L.P. No. 494 dt. 24.4.47

Order / Ms no. 987 Edn. dt. 12.5.47

Recorded.

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10-5-47

The Commr. H.S.O. ✓
Kumbakonam M.C. ✓
The S.P.I.V. ✓
(with a copy of the
Audit Report). ✓
The Exr of L.P.A. ✓
[copy to P.S. & H.M.] ✓

[Faint, illegible handwriting]

[Faint handwritten notes and scribbles]