

close.

3/6/48

Edu. (1948)

G.O. — No. 1012, Edu.
Mo.

Dated 29-4-48.

(8)

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE PALAMCOTTAH MUNICIPAL COUNCIL, TINNEVELLY DISTRICT, FOR THE YEAR 1946-47.

NAME OF AUDITOR: Sri D. Rajendram, District Inspector of Local Fund Accounts
TIME TAKEN FOR AUDIT: From the 12th to the 30th July 1947.

The office of Executive authority was held by Sri C.E. Rangavadivelu, Commissioner, from the 1st April 1946 to the 9th February 1947 and Sri M. Muthuveerappan, Commissioner, from the 10th February 1947 to the 31st March 1947.

2. 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, viz., Rs.52-9-3, agrees with the balance shown in the consolidated account for March 1947.

3. EXPENDITURE IN EXCESS OF BUDGET PROVISION.

(a) The expenditure incurred exceeded the provision made in the sanctioned budget, as indicated below.

Budget head.	Budget provision.	Actuals.
1. Staff.		
Salaries and allowances - Masters	Rs.21,120	Rs.23,600-15-0
2. Contingencies and equipment - Other items.	500	596--6-3

The sanction of the Director of Public Instruction for reappropriation of funds may be obtained.

4. Education tax is being levied at half per cent per half year, i.e., one per cent per annum on property rentals. In view of the unsatisfactory position of the Elementary Education Funds, steps may be taken to increase the tax at least to 1½ per cent per annum so that the maximum equivalent grant from Government may be obtained and thus improve the financial position of the Elementary Education Fund.

5. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in an objection statement which should be treated as part of this report.

6. POST OF A TEACHER - SANCTION WANTING.

A secondary grade teacher's post was created in the Town Girls' School, Palamecottah, from the 7th June 1946 on a pay of Rs.25 plus Rs.16 dearness allowance per mensem. The sanction of the District Educational Officer was not pointed out for the post (Rs.359/-).

7. INCREMENT - EXCESS PAYMENT - ~~MISS JOY AAREN~~

Miss. Joy Aaren was appointed as an acting secondary grade teacher from the 15th July 1944. She was on leave for 2 months and 3 days during the period of her probation. But the leave period was also taken into account for purposes of increment and she was given an increment of Rs.2/- from the 31st July 1946 instead of from the 18th September 1946. The amount of Rs.3-4-0 paid in excess would need recovery.

8. TOOLS AND PLANT REGISTERS - DEFECTS.

(a) The certificate of annual verification was not recorded in the Tools and Plant Register of the Kokkirakulam old Boys' school.

(b) The Tools and Plant Registers of the following schools were not produced for audit.

- i) Town Girls' School.
- ii) Town Vadakupet School.

9. GENERAL RESULT.

The general result of audit may be considered satisfactory.

10. The gross receipts and charges of the year were Rs.24,161-1-2 and Rs.26,514-5-9 respectively.

11. Fifteen objections involving an amount of Rs.398/- were pending settlement at the close of the year under report.

Year.	No. of items.	Amount. Rs. A. P.
1945-46	1	- - -
1946-47	14	398 0 0
	15	398 0 0

T.K. Srinivagan,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

Forwarded to the Executive Authority of the Palamecottah 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, Tinnevely, 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 ~~1946~~ Elementary Education fund accounts of the Palamecottah Municipal Council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government, Education & Public Health Department with reference to Rule 58(d) of Schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.F.No.

/True Copy/

S. S. Subramanyam

Superintendent,
Office of the Examiner of Local Fund Accounts,
Madras.

27/3/47

Actuals of
194-4 .

Revised
Estimate
for 194-4 .

Heads of account.

Actuals
for the
year.

Final
Budget
appro-
priation.

(1)

(3)

(4)

(5)

(6)

Rs.

Rs.

Rs.

Rs.



C. Elementary Education
Account.

Receipts - ordinary.

Opening balance--- 2405-13-10.

1. Education tax-

Gross collections 5800-9-4 5250/-

Deduct collection
charges.

Net

2. Fines and penalties under
the Elementary Education
Act.

3. Income from investments etc.,

4. School-fees.

5. Contributions.. ..

6. Other receipts

7. Government grant-

(i) Under section 37 of the
Elementary Education Act. 5860-3-0 5180/-

(ii) Under proviso to section 37
of the Elementary
Education Act. 1423-0-0 1430/-

Subsidiary Accounts-cont

C. Elementary Education Account -
(cont.)

Receipts - Ordinary - cont.

Opening balance-cont.

8. Contribution from the General
Account-

Govt. Grant for deficit. 10060-0-0 10060/-

(a) For payment of temporary
allowance of Rs.4.

(b) For other purposes.. .. 3700-0-0 3700/-

9. Investments realized

10. Advances recovered 2405-13-10

Deduct refunds. 217-7-4 160/-

Deduct amount transferred to capital.

Total.. .. 24161-1-2 25130/-

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

Total receipts ordinary and capital B 24161-1-2

Grand total including opening balance B 26566-15-0

Expenditure - ordinary

Staff.

Salaries and allowances B 13309.12.0 } 21120.
Masters. 10291-1-0 }

Contribution to provision fund 491.0.0 760
concession charges 389.0.0 400

House rent 881.0.6 1020

Other items. 596.6.3 500

c. r. Furniture and apparatus. 189.6.0 1000

Library books and maps 100.

Other items 161.13.0 400

Prizes & scholarships 12.8.0 30.

Repairs to buildings 192.7.0 200

Total B 26514.5.7 25530

Capital and

Total ordinary & capital B 26514.5.7

Closing balance B 52.9.3

Grand total including opening balance B 26566-15-0

(cont)

For auditors
30/3/48
St. Supr.

6
25/3/48

Replies of Audit Report on the Elementary
Education Fund Accounts of the Palamcottah Municipality
Tinnevely District for the year 1946--47.
...

Para 3: Director of Public Instruction, Madras
has since been addressed.

Para 4: From 1--4--47 the Education Tax has been
increased from 1% per annum to 2% per
annum in its resolution No 36 dated. 20.12.46

Para 6: M.C.R.No.5 dated 30-5-46: Sanction of
the Inspector of Girls Schools, VII th
Circle, Madras has been obtained in her
letter L.Dis.No.12(9)c/46 dated 3-7-46
(vide C2.3578/46-a L.Dis. dated 4-8-46).

Para 7: The amount of Rs3--4--0 has since recovered
and credited on 6--10--47 vide chellian 2252.

Para 8: Verification certificate since obtained will
be shown during the next audit.

Para 8(b) The tools and plan registers of the said
schools will be shown during the next audit.

Para 11: This will be settled soon.

...

METR/13--12---47

J. Venkataswami
ECR COMMISSIONER,
PALAMCOTTAH MUNICIPALITY,
PALAMCOTTAH.

26
14/12/47

Extract from the Proceedings of the Municipal Council
Palamcottah passed at its meeting held in the Municipal
Office on 28.11.47 at 5 P.M.

Subject No 15

தீர்ப்புக் கல்வியின் 1946-47ல் உருவாக்கிய. தீர்ப்பு நிர்வாகம்
 கும் அதற்கு உதவியும்.

Resolution

பதன்கள் அதிகரிக்கப்பட்டது.

True Copy

Municipal Office
 Palamcottah
 23.3.48

(Sd) P.S. Subramanian
 Chairman
 28.11.47
 For Commr. 20/3/48

23/3/48

F. 415/16.4.48

Examiner's Office.

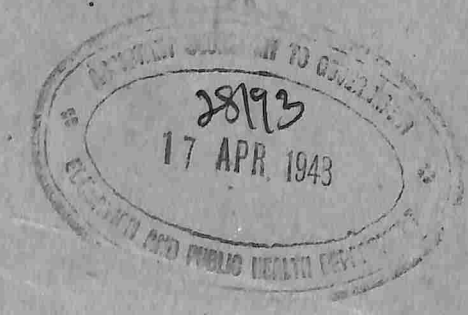
Subject:-Audit Report- 1946-47- Palamcottah Municipal Council- Replies (Ely. Education Fund)- Forwarded.

Forwarded to the Secretary to Government, Education and P.H. Department, Madras, with copies of the replies of the Commissioner and the resolution of the Municipal Council.

Para 8 of the audit report:- The discrepancies in the Tools and Plant registers may be required to be rectified by the Commissioner without further delay.

Assistant Examiner of Local Fund Accts.

KBR
19/4/48



C.No-28193/48

86-003
29/4/48

Edn. & P.H.(G.I.) Deptt.

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council, Palamcottah, - Recorded with remarks.

READ: From the Municipal Commissioner,,
Ref. No. dated.

From the Examiner of Local Fund Accounts, L.F.No. 3787 416
dated. 16-4-48

ORDER No. 1012
EDUCATION, dated the 29. 4. 48.

Recorded.

2. Paragraph 8. of the Audit Report. The Tools and Plant registers should get the discrepancies in the Tools and Plant registers rectified without any further delay.

The Municipal Commissioner,
Palamcottah through C.M.C.
the D.P.I. (with a copy of
Audit report)
The Examiner of L.F.Accounts.
Spare copy.

28/4/48

28/4/48

