

Class.
8/11

Edu. (1948)

G.O. No. 1015 Edu.
Ms.

Dated 29-4-48.

(6)

(2)

Audit Report on the Elementary Education Fund Accounts of the Bodinayakanur Municipal Council, Madura Dist. for the year 1946-47.

Name of Auditor:- G.R. Mothadri, Dist. Inspector of Local Fund Accts. Madura.

Time taken for Audit:- From the 17th June 1947 to the 23rd June 1947.

The Office of Executive Authority was held by Sri L.T. Muthural from the 1-4-46 to the 27-7-46 and by Sri I. Manickavasaga Nadar from the 28-7-46 to the 31-3-47.

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 is in agreement with the closing balance of the previous year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the Account for March 1947, and is in agreement with the sum total of the balances in the treasury and pass books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. Pending objection of previous Audit Reports:

Paragraph 4(B) of the Audit Report for 1945-46.

The disposal of the unserviceable articles was pending.

4. Tools and Plant on 31-3-47:

The balances existing on 31-3-47 were not carried forward and a certificate of verification of the articles was not recorded in the registers.

5. Budget-Sanction of D.P.I. to reappropriation of funds wanting:

A sum of Rs.424-5- was spent on "repairs to building" against the provision in the budget of Rs.300/-. The sanction of the Director of Public Instruction ~~ex~~ to the necessary reappropriation of funds to cover the excess of Rs.124-5- was not pointed out. Rule 2 of the Rules under 38(2) of the Madras Elementary Education Act issued with G.O.No.139 Edn. dated 29-1-42 requires that the previous sanction of the Director of Public Instruction should be obtained to the reappropriation of funds from one main head to ~~another~~ another.

6. Irregular grant of leave:

Srimathi V. Nagammal, Municipal Girls' Elementary School was granted leave on private affairs for 26 days from 1-1-47 to 26-1-47 in continuation of maternity leave for two months from 1-11-46 to 31-12-46. Under Rule 14 of the Madras Leave Rules leave on private affairs may not be combined with any leave other than earned leave. The grant of leave on private affairs for the period was thus irregular. The period may have to be treated as extraordinary leave. The sum of Rs. 25-2- paid for the period (pay Rs. 11-4 plus dearness allowance Rs. 13-14) would need recovery.

7. The general result of audit may be considered satisfactory.

8. The receipts and charges for the year were Rs. 19,811-6-10 and Rs. 21,634-13-6 respectively.

9. Four objections involving Rs. 25-2-0 were pending settlement at the close of audit.

(Sd) T. K. Srinivasan

ASST. EXAMINER of Local
Fund Accounts.

(True copy)

G. R. Thothadri

Di. Inspector of L.F. Accounts,

24/1/48 Madras.

REPLIES TO THE AUDIT REPORT OF 1946--47 ON THE ELEMENTARY EDUCATION
FUND ACCOUNTS OF THE BODINAYAKANUR MUNICIPALITY.

Paras 1 & 2 :- Do not call for any replies.

Para 3 :- In spite of the efforts made to dispose of the unserviceable articles in public auction twice none came forward to bid in the auction. The sale of the unserviceable articles will be tried again.

Para 4 :- The register have since been verified and certificate of verification furnished in the registers.

Para 5 :- In the revised estimate of 1946--47 the provision made under the head "Repairs to buildings" was raised from Rs. 300/- to Rs. 1000/- and in the note to accompany the revised estimate of 1946-47 the Government were specially requested to permit this increase in the expenditure under this head. While passing orders on the revised estimate for 1946--47 in G.O. No. 232, Ean., dated 10-2-47, the Government have also admitted the increased provision. Hence no previous sanction of the Director of Public Instruction was not obtained as the expenditure under this head did not exceed the provision in the revised estimate of 1946--47.

Para 6 :- Order have been issued for the recovery of the amount. The entire amount will be recovered before the end of November 47 and the credit will be shown in the next audit.

Bak/

Sd. M. Chinn
13.12
COMMISSIONER.

Copy of M.C.R. No. 578, dated 8-12-47.

Audit Report - Elementary Education Fund Account and replies thereon.

Resolution :- The replies approved.

Sd. S. C. Sethuram,
Chairman.

/True copy/

L.F. 8357

26/2/48

Examiner's Office.

Sub: Audit Report- 1946-47- Bodinayakanur Municipal Council- E.F. Fund- Replies.

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

Para 5 of the report:- A revised estimate is merely a guide to the budget of the succeeding year and does not generally constitute an authority for budget appropriation. Besides, G.O. No. 232, Edn., dated 10-2-47 (quoted in the reply) does not contain any approval to the provision in the revised estimate for 1946-47 made by the Commissioner or any specific sanction to increased appropriation under "Repairs to Buildings" in 1946-47. The sanction of the Director of Public Instruction to the reappropriation was, in the circumstances, necessary.

J. N. Srinivasan
Assistant Examiner of L.F. Accounts.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE Bodinayakanur Municipality FOR THE YEAR 1946-1947.

Heads.	Actuals, 1946-47.			Final Budget Appropriation.		
	Rs.	A.	P.	Rs.	A.	P.
OPENING BALANCE:..	2258	4	10	704	-	-
Receipts - Ordinary.						
1. Education Tax	7241	10	10	6615	-	-
2. Fees and penalties under the Elementary Education Act ..						
3. Income from investments, etc ..						
4. School fees <i>compensation for loss of Education tax.</i> ..	670	14	0	670	0	0
5. Endowments						
6. Contributions						
7. Other Receipts						
8. Government Grant-						
i. Under section 37 of the Elementary Education Act ..	3961	14	0	3900	0	0
ii. Under proviso to section 37 of the Elementary Education Act. ..	392	0	0	392	0	0
9. Contribution from the General Account-						
a. For payment of temporary allowance of Rs. 4/- ..	3000	0	0	3000	0	0
b. For other purposes ..	4545	0	0			
10. Investments realised ..						
11. Advance Recovered ..						
Deduct - Refunds ..						
Deduct - Amount transferred to Capital ..						
Total ..	19811	6	10	14577	0	0
Receipts - Capital						
1. Government grants ..						
2. Endowments and contributions ..						
3. Loans ..						
4. Contribution from General account-ordinary ..						
5. Investments realised. ..						
Add:-Amount transferred from Ordinary ..						
Total						
Total, Ordinary & Capital ..	19811	6	10	14577	0	0
Grand total, including opening balance.	22069	11	8	15281	0	0

P.T.O.

EXPENDITURE - ORDINARY.

1. Staff:-

Salaries and allowances..	11459	90	19693	00
Masters				
<i>Deans allowance</i> ..	7320	110		
Clerks and servants ..			291	00
Education tax -Collection charges	481	00		
Contribution to Provident fund..	583	00	912	00
Travelling allowances ..			25	00
Stipend of teachers and sent for training ..				

2. Contingencies and equipment-
Contingencies ..

House Rent ..	748	80	820	00
Other items ..	362	116	500	00
Equipment ..	113	40	50	00
Furniture and apparatus..			20	00
Library books and maps..			50	00
Other items ..				

3. Prizes and scholarships. ..

4. Repairs to buildings. ..

424 50 300 00

5. Contribution to Panchayats ..

6. Interest on and payment of debt ..

7. Investments made ..

8. *Requid of Govt. Grant under*
Advances recoverable. *Sec. 37* ..

141 130

Total 21634 136 22661 00

Expenditure - capital.

1. Lands and buildings..

2. Equipment-

1. Furniture and apparatus ..

2. Library books and maps ..

3. Investments made ..

4. Other items ..

Total ..

Total, expenditure (Ordinary and capital). ..

21634 136 22661 00

Total, closing Balance ..

434 142 7380 00

Grand total, including closing balance

22069 118 15281 00

C.No. 14376/48

8/9/48
29/4

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

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

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

DP
as per
p. 4 of

From the Examiner of Local Fund Accounts, L.F.No. 8357 d 26.2.48
dated.

ORDER No.1015
At/Ms. EDUCATION, dated the 29 4. 48

Recorded.

2. Para 5 of the Audit Report. A copy of the further remarks of the Examr. of L.F. Accts., with which the Govt. agree, is communicated to the Commr. for urgent necessary action.

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To the Municipal Commissioner, Bodinayakanur
through C.M.C. (with enclosures)
the D.P.I. (with a copy of
audit report)
the Examiner of L.F. Accounts
Spare copy.

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