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Edu. (1948)

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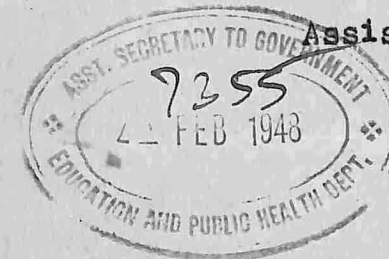
No. 1089. Edu.

Dated 3-5-48.

(7)

LF 7450
29.1.48 AS ✓
Examiner's Office.
Sub:- Audit Report- Elementary Education Fund-1946-47
Sivakasi Municipal Council- Replies.

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



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3

Audit Report on the Elementary Education Fund Accounts of the
Tivakasi Municipal Council of the Ramnad District for the year
1946-47.

3

Name of Auditor:- Sri G.S. Venkatasubramaniam,
Audit Clerk.

Time taken for audit:- From the 3rd July 1947 to
the 15th July 1947.

The Office of Executive authority was held by Janab Syed
Peer Pasha Sahib Bahadur, from 1-4-1946 to 16-2-1947 and by Mr.
S.K. Immanuel, from 17-2-1947 to 31-3-1947.

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
viz., Rs.5,973-8-3 agrees with the consolidated closing balances
of the various funds as per abstract attached to the general fund
Accounts for 1946-47 and is in agreement with the balance in the
treasury pass book after allowing for outstanding cheques and un-
remitted revenue on hand at the close of the year.

3. The more important irregularities are detailed below.
Irregularities of a minor nature are detailed in the annual objection
statement which should be read as part of this report.

Local printing of form available in the Government Press:-

4. A sum of Rs.9-10-0 was paid on voucher No.743 of March
1947 for printing 200 copies of the monthly return forms of Element-
ary schools (showing the No. of teachers employed and the average
attendance of pupils etc.,) As this form is available at the
Government Press for sale to Local Bodies (Vide form No. 9 of the
Educational B. Group on page 13 of the price list) This form
should have been printed locally Vide rule issued with G.O.No.
4030 L.A., dated 17-10-1939. The irregularity would need to be
condoned by Government.

Contribution to Elementary Education Fund from general fund
not made.

5. According to the budget for 1946-47 approved in G.O.No.
No.261 Education, dated 6-2-1946, a contribution of Rs.2150/-
should be made from the general fund to the Elementary Education
Fund. The contribution was not made in 1946-47 and the sum
of Rs.2150/- will have to be contributed in 1947-48.

contributed in 1947-48 in addition to the contribution provided for in the budget estimate for 1947-48.

Expenditure in excess of budget allotments - sanction wanting.

6. Expenditure was incurred in excess of the budget allotment in the cases noted below and the sanction of the council for the transfer of allotment was obtained in council resolution No.723 dated 26-1-1947. But the sanction of the Director of Public Instruction for the transfer of allotment from one major head to another and the sanction of Government for the transfer, allotment from 'ordinary' to 'capital' and from the opening balance to capital were not obtained as required in the rules appended to G.O.No.139 Education, dated 29-1-1942.

Head of Account.	Actuals. Rs. as. ps.	Budget. Rs. as. ps.	Excess. Rs. as. ps.
Collection charges.	392 10 6	320 0 0	72 10 6
Contingencies - House rent.	132 0 0	90 0 0	52 0 0
" other items.	223 11 3	220 0 0	3 11 3
Capital:			
1 Land and buildings.	776 1 0	- - -	776 1 0
2 Equipment: (i) Furniture and apparatus.	632 0 0	- - -	632 0 0
	<u>Allotment Transferred.</u> Rs. as. ps.	<u>From what head transferred.</u>	
	73 0 0	Salaries of Masters.	
	52 0 0	-do-	
	4 0 0	-do-	
	776 0 0	From the actual opening balance.	
	632 0 0	Salaries of Masters.	

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

8. The receipts and charges for the year were Rs.13,618-9-6 and Rs.14,515-0-6 respectively.

9. Saved items of object

Rs.9-10-0 were rep

settlement at the close of this audit; details for which are given in the annual objection statement.

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

Forwarded to the Executive Authority, Sivakasi 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, Ramanad, 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 Sivakasi Municipal Council (for the year ended 31st March 1947) is herewith forwarded to The Secretary to Government, E. & P.H., Department, Madras, with reference to rule 58(a) of schedule IV of the M.D.M. Act, 1920. The original was forwarded to the Executive Authority, Sivakasi, in L.F. dated the

/True copy/

Examiner's Office,
Dated: 25-8-1947.

Superintendent.

12
7-2.
Allotment
transferred.

From what head transferred.

73--0--0

Salaries of Masters.

52--0--0

-do-

4--0--0

-do-

776--0--0

From the actual opening balance.

632--0--0

Salries of Masters.

1. Director of Public Instruction has been addressed in this office Roc. B2.No. 7213/47 dated 21-11-47 to sanction the transfer of allotment from ~~the~~ one major head to another.

2. The Government have been addressed in this office Roc.B2. No. 7212/47 dated 21-11-47 to sanction the transfer allotment from ~~expenditure~~ ordinary to capital.

7. The general result of audit may be considered fairly satisfactory.
8 The receipts and charges for the year were Rs. 13,618-9-6 and Rs. ~~14,515~~ 14,515-0--6 respectively.

9. Seven items of objections involving Rs. 9-10-0 were pending settlement at the close of this audit: details for which are given in the annual objection statement.

Sd. T. K. ~~Commissioner~~
Assistant Examiner of Local fund a/c
Southern circle, Trichinopol

C.No. 7355/48

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

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal

Council, ~~Sivakasi~~ - Recorded with

remarks.

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

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

ORDER No.

Ms. 1089 EDUCATION, dated the 3.5.48

Recorded.

2. Paragraph 6 of the Audit Report. Orders have been issued in Memo.

No. 96047/47-2e 1 Edu. d 10.3.48

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

Annual Account of Receipts and Charges of the Elementary Education Fund of Sivakasi Municipality for the year 1946-47.

Heads of account.

Actuals for Budget appropriate year. ation.

Opening balance:

Receipts - Ordinary:-

6969. 15. 3 481

1. Education Tax		
2. Fines and penalties under the Elementary education act.	7196. 15. 10	6830
3. Income from Investments		
4. School Fees		
5. Contributions.	5. 0. 6	10
6. Other receipts		
7. (i) Government grant under section 37 of the elementary education act.	91 4675-12-0	4590 2
(ii) do under proviso to section 37 of the elementary education act.	91 390-0-0	390 2
8. Contribution from General Account		
(a) for payment of temporary allowance of Rs. 4/-		
(b) for other purposes		2130
9. Investments realised.		
10. Advances recovered.		
11. Compensation under profession tax limitation act.	683. 0. 0	683
Reduct remitted:	16. 10. 10	10
Reduct amount transferred to capital		
Total receipts - Ordinary	12934. 9. 6	14013

CAPITAL:

1. Government grants	684. 0. 0	
2. Contributions:		
3. Loans		
4. Contribution from General Account ordinary.		
5. Investments realised.		
6. Adv amount transferred from ordinary		

Total receipts-Capital

684. 0. 0

Total receipts-ordinary and capital

13618. 9. 6 14013.

Grand total including opening balance

20488. 8. 9 14664.

EXPENDITURE-ORDINARY.

1. Staff		
Salaries and allowances of masters	6637. 8. 01	12810
Business allowance	1303. 4. 01	
Clerks and servants.		
Contribution to Provident Fund.	233. 0. 0.	230
Travelling allowance		
Grants to teachers rent for training	322. 10. 0	320
Collecting charges		
2. Contingencies and equipments:		
Postage and telegrams	152. 0. 0	50
Other items.	223. 11. 3	240
Furniture and apparatus	4. 5. 9	350
Library and maps		40
Other items	16. 10. 0	100
3. Prizes and scholarships		
4. Repairs to buildings	864. 14. 0	400
5. Interest on and repayment of debt		
6. Investment in stock		
7. Loans or recoveries.		

Total expenditure ordinary

Heads of Account

Actuals for the Budget appro-
 priation:
 year: A. P. S. A. P.

EXPENDITURE - CAPITAL

1. Land and buildings:	776.	1. 0
2. Equipment:	632.	0. 0
(1) Furniture and apparatus		
(2) Library books and maps		
(3) Investments made		
4. Other items:		

Total Expenditure capital 1408. 1. 0

Total expenditures ordinary & Capital 14515. 0. 6 14440

Closing balance: 5975. 8. 3 24

Grand total including closing balance 20488. 8. 9 14464

Yamamawani
 30.7.47
 District-Inspector of
 Local Finest Accounts

SS
 29/7/47

Copy of the Audit Report on the Elementary Education Fund Accounts of the Sivakasi Municipal Council of the Ramnad District for the year 46-47

Name of the Auditor:- Sri.G.S.Venkatasubramaniam,
Audit Clerk.

Time taken for audit : From the 3rd July 1947 to the 15th July 1947.

The Office of Executive authority was held by Janab Syed Peer Pasha Sahib Bahadur, from 1-4-46 to 16-2-47 and by Mr. Immanuel, from 17-2-47 to 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 viz., Rs. 5,973-8-3. agrees with the consolidated closing balances of the various funds as per abstract attached to the general fund accounts for 1946-47 and is in agreement with the balances in the treasury pass book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be read as part of this report.

Local printing of form available in the Government Press :-

4. A sum of Rs. 9-10-0 was paid on voucher No. 743 of March 1947 for printing 200 copies of the monthly return forms of Elementary schools (showing the No. of teachers employed and the average attendance of pupil etc.,) As this form is available at the Government Press for the sale to Local Bodies (vide form No. 9 of the Educational B.Group on page 13 of the price list) This form should not have been printed locally vide rule issued with G.O.No. 4030.L.A., dated 17-10-4739. The irregularity would need to be condoned by government.

In the price list of standardized forms received from the Superintending Government Press it is seen that the printing of the forms in Tamil and other languages have been suspended. Hence these forms in Tamil were printed locally. The objection may therefore be dropped.

5. Contribution to Elementary Education Fund from general fund not made.

According to the budget for 1946-47 approved in G.O.No. Ms. 261 Education dated 6-2-1946, a contribution of Rs.2130/- should be made from the general fund to the Elementary Education Fund. But the contribution was not made in 1946-47 though it was compulsory. This amount of Rs. 2130/- will have to be contributed in 1947-48 in addition to the contribution provided for in the budget estimate for 1947-48.

The contribution of Rs. 2130/- from the General fund to the Elementary Education fund in respect of the year 1946-47 has been made in this year accounts.

Expenditure in excess of budget allotments - sanction wanting:

6. Expenditure was incurred in excess of the budget allotment in the case noted below and the sanction of the council for the transfer of allotment was obtained in council resolution No.723 dated 26-3-47. But the sanction of the Director of Public Instruction for the transfer of allotment from one major head to another and the sanction of Government for the transfer, allotment from (ordinary) to Capital and from the opening balance to capital were not obtained as required in the rules appended to G.O.No. 139 Education, dated 29-11-42.

Head of account.	Actuals.	Budget.	Excess.
Collection charges.	392-10-6	320-0-0	72-10-6.
Contingencies- house rent.	132-0-0	220-0-0	52-0-0.
other items and buildings.	776-1-0		3-11-3.
Equipment:			776-1-0

12
2.
Allotment
transferred.

From what head transferred.

73--0--0

Salaries of Masters.

52--0--0

-do-

4--0--0

-do-

776--0--0 Hkr

From the actual opening balance.

632--0--0

Salries of Masters.

1. Director of Public Instruction has been addressed in this office Roc. B2. No. 7213/47 dated 21-11-47 to sanction the transfer of allotment from ~~the~~ one major head to another.

2. The Government have been addressed in this office Roc. B2. No. 7212/47 dated 21-11-47 to sanction the transfer allotment from ~~exdine~~ ordinary to capital.

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

8 The receipts and charges for the year were Rs. 13,618-9-6 and Rs. ~~14,515~~ 14,515-0--6 respectively.

9. Seven items of objections involving Rs. 9-10-0 were pending settlement at the close of this audit: details for which are given in the annual objection statement.

Sd. T. K. Srinivasan
Assistant Examiner of Local fund a/c
Southern circle, Trichinopol