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Sett. II-27-58,004-27-10-47.

M. & P.H.

(1948) Department.

SERIES.

G.O. NO. Ms.No.2739, Education.

Dated 3rd November 1948.

9

[Despatch Abstract.]

Audit Report - 1947-48 - Elementary Education Fund - Municipal Council, Periyakulam -
Recorded with remarks. -

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Sub. - Audit Report - 1947-48 - E.E. Fund. M. L., periyakulam.
Recorded with remarks.

From the Comr., periyakulam Mdy, No. 81-5821/48 dtd 20/8/48.

From the Exs. L.F.A. No. 5787 dated 17-10-48

Order No. 2739 Edu-8 3.11.48.

Recorded.

A copy of the Comr. from the Exs. L.F.A. further
The remarks of the Exs. L.F.A. in his Audit. cited
are communicated to the Comr., periyakulam Mdy.
for necessary action.

2. The Exs. L.F.A. is requested to send
a copy of the Audit Report to the D.P.G.

The
Exs. L.F.A.

The Comr.,
periyakulam Mdy.
(This c. 1225, para. only.
(with copy of P.I. cf.)

The D.P.G.
(with copy of P.I. cf. and A in rel.)

31.10.48

2/11/48

CL (3) 1
L.F.5787/17.10.48 Examiner's Office.

Subject:- Audit Report- Elementary Education-Periyakulam
Municipal Council-1947-48- Replies-forwarded.

Forwarded to the Secretary to Government, Edu-
-cation and Public Health, Department, with Commissioner's
replies and the resolution of the municipal council approving
the replies.

Paragraph.

Para 4 :- No reply has been furnished to this

Para 5 (a) :- According to the last sub para of
paragraph 21 of the Madras Budget Manual, the provision in the
revised estimate does not carry with it any authority for re-
appropriation. Specific sanction should have been obtained to
the necessary reappropriation of funds under the various heads
of account.



Assistant Examiner of L.F.Accounts.

L.F. 2311 127.7.48 3
AUDIT REPORT ON THE ELEMENTARY EDUCATION
FUND ACCOUNTS OF THE PERIAKULAM MUNICIPAL
COUNCIL, MADURA DISTRICT FOR THE YEAR

1947 - 48.

Name of auditor: Sri G.R. Thothadri, B.A., A.I.C.W.A.
District Inspector of Local
Fund Accounts.

Time taken for audit: From 7-6-48 to 21-6-1948.

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The office of Executive Authority was held by
Sri G. Atharajulu Naidu, M.A., Commissioner from 1-4-1947
to 23-12-1947 and by Sri S. Rangaswami Mudaliar, Commissioner
from the 24-12-1947 to 31-3-1948.

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. A single cash book was maintained
for both the general and Elementary Education Fund. The
closing balance agrees with the consolidated closing
balance of the various funds as per abstract attached to
the Account for March 1948 and is in agreement with the
balance in the Treasury Pass Book after allowing for
outstanding cheques and revenue in hand at the close of
the year and for the differences noted in Para 2 of the
Audit Report on the General Fund Accounts for the year.

3. PENDING OBJECTIONS OF PREVIOUS AUDIT REPORTS.

A reply was not given to this Department letter
No. 846 dated 12-12-1947.

(a) Paragraph 3 of the audit report for 1946-47.

The final disposal of the question ~~and~~ may
be intimated and the credit for any recovery made pointed out.

(b) Paragraph 5 of the audit report for 1946-47.

A sum of Rs. 5500/- only provided in the
budget estimate for 1947-48 was contributed from the

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND
OF THE *Periakulam* MUNICIPAL COUNCIL FOR THE YEAR 1947-1948

HEADS.	Actual 1947-48			Total			Final Budget appropriation.		
	Rs	P	As P	Rs	P	As P	Rs	P	As P
<u>OPENING BALANCE--</u>									
1. Education tax-- ..	5011	68					3		
2. Fines & penalties under the Ely. Edn. Act. ..							3600		
3. Income from investments etc., ..									
4. School fees.									
5. Contributions, ...									
6. <i>Arrear</i> Other receipts... <i>deficit</i> ..	12677						9874		
7. <u>GOVERNMENT GRANT--</u>									
(i) Under section 37 of the Ely. Edn. Act. ..	33489						3580		
(ii) Under proviso to sec- tion 37 of the Ely. Edn. Act. ..	1063						1063		
8. <u>CONTRIBUTION FROM THE GENERAL ACCOUNT --</u>									
(a) For payment of temporary allowance of Rs.4 ..									
(b) For other purposes ..	5500						5500		
9. Investments realized...									
10. Advances recovered ...									
Deduct refunds..		175					20		
Deduct amount transferred to Capital.. ..									
Total. ..				27598	83		23597		
<u>CAPITAL.</u>									
1. Government Grants. ..									
2. Contributions.									
3. Loans.									
4. Contribution from General Account Ordinary.									
5. Investments realized ..									
6. Add amount transferred from Ordinary.									
Total.. ..									
Total Receipts-Ordinary & Capital.				27598	83		23597		
Grand total, including opening balance. ...				27598	83		23600		

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE MUNICIPAL COUNCIL FOR THE YEAR 1947-48

Actual 1947-48	Total	Final Budget appropriation
RECEIPTS		
1. Education tax		
2. Prizes & scholarships		
3. Income from investments		
4. School fees		
5. Contributions		
6. Other receipts		
7. GOVERNMENT GRANTS		
(a) Under section 37 of the M.Y. Act		
(b) Under provision of the M.Y. Act		
8. CONTRIBUTION FROM THE MUNICIPAL COUNCIL		
(a) For payment of temporary allowance of Rs. 4		
(b) For other purposes		
9. Investments realized		
10. Advances recovered		
11. Balance brought forward		
Total		
EXPENDITURE		
1. Government Grants		
2. Contributions		
3. Prizes & scholarships		
4. Contribution from General Account Ordinary		
5. Investments realized		
6. Add amount transferred from Ordinary		
Total		
Total Receipts Ordinary		
Total Capital		
Grand total including closing balance		

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Actual 1947-48	Total	Final Budget appropriation
EXPENDITURE		
1. Staff--		
Salaries and allowances--		
Masters, ...	13841 4	19700
Deans allowance	6493 15	
Clerks and servants, .. .	176	340
D. A.	192	
Contribution to Provident Fund.	750	670
Travelling allowance.		
Collection charges.	558	520
2. Contingencies and equipment--		
Contingencies--		
House rent. .. .	1099 8	1240
Other items. .. .	174 1	150
Equipment--		
Furniture and apparatus.	177	700
Library books and maps.	29 4	100
Other items. .. .	96 2 1	100
3. Prizes and scholarships.		30
4. Repairs to buildings.		50
5. Interest on and repayment of		
6. Investments made.		
7. Advance recoverable.		
Total.	23587 2 1	23600
CAPITAL		
1. Land and buildings.	1134	
2. Equipment----		
(1) Furniture and apparatus.		
(2) Library books and maps.		
(3) Investments made.		
(4) Other items		
Total. .. .	1134	
Total, Ordinary and Capital.	24721 2 1	23600
Closing Balance.	2877 6 2	
Grand total, including closing balance.	27598 8 3	23600

G. R. Thothadri.
District Inspector of Local Funds
Accounts Madras
2/7/48

Replies to the Audit Report on the Elementary Education Fund
Accounts of the Periyakulam Municipality for the year 1947-48

.....
Para 1: - No remarks.

Para 2: - No remarks.

Para 3(a): - In pursuance of the instructions contained in the reference No.5935/47 dated 26-11-47 of the Examiner of Local fund accounts, Madras, the rent for the Mohamedan Street Girls' School has been fixed at Rs.25/- only from 1-6-46 and the excess rent paid @ Rs.5/- p.m. from 1-6-46 to 28-2-47 was recovered and adjusted to the Municipal Funds. The connected files were shown to the Assistant Examiner during his inspection on 3-8-48.

Para 3(b): - The balance contribution of Rs.1914-8-3 due for 46-47 has been adjusted to the Elementary Education account from the General Account in T.E.Vr., 13 dated 3-8-48 and the Voucher shown to the Assistant Examiner of Local Fund Accounts.

Para 5(a): - The budget provision under the main head "Expenditure on staff" was only Rs.21,230/-. The actual expenditure under this head was Rs.22011-3-0, but this was anticipated while preparing the Revised Estimate for 47-48 and proposals were submitted to Government along with the budget. The Government in their order No.690 Edn. dated 30-3-48 (Para 2(ii)) permitted the council to increase the provision made under the head "Expenditure Ordinary" from Rs.23600/- to Rs.24770/-. According to that, a provision of Rs.22370/- is available under the main head No.1. As such the actual expenditure of Rs.22011-3-0 was within the provision.

Para 5(b): - A sum of Rs.1134/- was remitted towards the centage charges for the technical scrutiny made on the estimate for the construction of a building for the Vahampuli Boys School and the expenditure was debited under "Capital Lands and buildings". The sanction of the Government to the necessary reappropriation of funds is being applied for.

Para 6: - The service books of the teachers J.J.Gnanavaram and A.Chinnammal will be produced during the next audit.

Para 7: - Action is being taken to bring the Tools and Plant Register pertaining to Bazar Girls' School, upto-date.

Paras 8 to 10: - No Remarks.

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27.9.48

P.T.O.

M. Karunambam
27.9.48
COMMISSIONER.

Proceedings of the Municipal Council, Periyakulam passed at its
ordinary meeting held at 5.30 P.M. on Monday, the 20th September 1948.

Subject No. 425: Read Audit Report on the Elementary Education
Fund Accounts of the Periyakulam Municipality for 1947-48 and
the Commissioner's replies thereto.

Resolution: Recorded.

Para 3(a): In pursuance of the instructions contained in the re-
solutions dated 26-11-47 of the Examiner of Local
Accounts, the rent for the Mohammed Street
Girls' School has been fixed at Rs. 25/- only from 1-6-48
and the excess amount of Rs. 5/- p.m. from 1-6-46 to
28-2-47 was recovered and adjusted to the Municipal
Funds. The same was shown to the Assistant
Examiner of Local Accounts on 3-8-48.

M. S. S. S. S.
27.9.48

Commissioner.

Para 3(b): The balance contribution of Rs. 1914-8-3 due for 1947-48
has been adjusted to the Elementary Education Fund account
from the General Account in T.E.V. 13 dated 3-8-48
and the Voucher shown to the Assistant Examiner of
Local Fund Accounts.

Para 5(a): The budget provision under the main head "Expenditure
on staff" was only Rs. 21,230/-. The actual expenditure
under this head was Rs. 22,011-3-0, but this was anti-
cipated while preparing the Revised Estimate for 1947-48
and proposals were submitted to Government along with
the budget. The Government in their order No. 320 E.S.
dated 30-3-48 (Para 2(ii)) permitted the Council to in-
crease the provision made under the head "Expenditure
Ordinary" from Rs. 23,000/- to Rs. 24,770/-. According
to that, a provision of Rs. 23,370/- is available under
the main head No. 1. As such the actual expenditure of
Rs. 22,011-3-0 was within the provision.

Para 5(b): A sum of Rs. 1134/- was remitted towards the charges
for the technical scrutiny made on the estimate
for the construction of a building for the Vepery
Boys' School and the expenditure was debited under
"Capital Land and Buildings". The sanction of the
Government to the necessary appropriation of funds
is being applied for.

Para 6: The service books of the teachers J. J. Gnanavaram and
A. Chinnammal will be produced during the next audit.

Para 7: Action is being taken to bring the Tools and Plant
Register pertaining to Bazar Girls' School, up-to-date.

Para 8 to
10: No Remarks.

M. S. S. S. S.
27.9.48
COMMISSIONER

P.T.O.