

E. & P. H.

(1949) Department.

Ms. SERIES.

G.O. NO. Ms.324 Education.

Dated the ~~12th~~ 8th February 1949.

[Despatch Abstract.]

AUDIT REPORT - 1947-48 - Ele. Edn. Fund - Mpl. Cl, Palghat - Recorded.

Back Papers.

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

Further Papers.

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

L. F. 8811 / 19.1.49. *CV* Examiner's Office.

Sub: Audit Report - Elementary Education Fund - Palghat Municipal Council - 1947-48:

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

3787

R. C. P. 12.11.48
Assistant Examiner.

To The Secretary to Government, Education & Public Health Department, Madras.



Spare 3

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
PALGHAT MUNICIPAL COUNCIL, MALABAR DISTRICT: FOR THE YEAR --
1947 - 48.

Name of auditor: Sri V.M. Madhava Menon, District Inspector of Local Fund Accounts.

Time taken for audit. From the 30th July, 1948 to the 17th August, 1948.

The office of Executive Authority was held by Mr. M.C. Daniel, from the 1st April 1947 to 12th December 1947 and by Sri M. Govinda Menon from the 13th December 1947 to the 31st March 1948.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and the closing balances.

3. 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 the Elementary Education Fund during the year. 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 unrescinded revenue in hand at the close of the year.

4. EXPENDITURE IN EXCESS OF BUDGET PROVISION: In the following cases, expenditure incurred during the year exceeded the allotment provided for the purpose in the budget approved in G.O.No.273, Edn., dated 17.2.1947 to the extent noted against each. Sanction of the Director of Public Instruction was not obtained for the transfer of allotment from one main head to another as required by Rule 2 of the rules issued with G.O.No. 139, Edn., dated 29th January 1942.

HEAD OF ACCOUNT.	ACTUALS.			BUDGET PROVISION.			EXCESS.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Expenditure-Ordinary									
1. Staff.	65,151	7	0	56,320			8,831	7	0
4. Repairs to Buildings.	1,627	9	0	1,000			627	9	0

5. The result of audit may be considered satisfactory.

6. The gross receipts and charges of the year were Rs. 76,563-15-5 and Rs. 72,953-3-0 respectively.

7. ~~There~~ objections of 1947 - 48 - vide paragraph 4 above was the only objection at the close of audit.

R. Gopala Ayyangar,

Assistant Examiner of Local Fund Accounts,
Western circle: Salem.

Forwarded to the Executive Authority, Palghat 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, Malabar Dt. at Calicut with 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 the Palghat Municipal Council (for the year ended 31.3.1948) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to Rule 58(d) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority, Palghat municipal council in L.F.No. dated 1948.

/True copy/

Indrithumaram

Superintendent. *R.S.*

Examiner's office, Madras. 20

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Annual account of Receipts and charges of the Elementary Education Fund of the Palghat M.C. for the year 1947-48

Head of Account	Actuals Rs. a p.	Budget Rs.
Receipts:- ordinary:		
opening balance	6171 11 8	402
1. Education Tax - from collection.	23749 2 3	14000
2. Fine & Penalties under S.S. Act.		
3. Income from Investment		
4. School fees.		
5. Contributions		
6. Other Receipts		
7. Grant grant:-		
(i) Under Section 37 of the S.S. Act.	12950 9 -	12260
(ii) Under proviso - d -	8622 -	8622
8. Contribution from General P.C.	31440 -	31440
9. Investment realised		
10. Advances recovered		
Deduct Refunds:	4 11 10	
Deduct amount transferred to Capital	2500 -	2500
Total	74051 15 5	63822
Add amount relating to Investment shown under H. Investment account	12 -	10
Grand Total	74063 15 5	63832
Capital		
Add amount transferred from Ordg.	2500 -	2500
Total Receipts - ordinary & Capital	76563 15 5	66332
Grand Total including opening balance	82735 11 1	66734

Expenditure

Head of account	Actual Rs.	a	p	Budget Rs.
Ordinary :-				
1. Staff - Salaries & Allowances Masters	41258 19631	11 15	- 3	52500
Clerks & Servants	783 753	5 14	- 3	1420
Contribution to Provident Fund	1847	-	-	1900
Collection Charge	876	10	-	500
2. Contingencies & Equipment House rent	2482	-	-	2400
Other items	2555	11	-	2500
Equipment :-	1114	8	-	1500
Furniture & Apparatus	60	-	-	30
3. Prizes & Scholarships	1627	9	-	1000
4. Repairs to Buildings	72941	3	-	63750
Total				
Add :- Amount relating to Endowment under H. Endowment account	12	-	-	10
Grated Total	72953	3	-	63760
Capital :-				2500
1. Land & Buildings	72953	3	-	65260
Total - Ordinary & Capital	9782	8	1	424
Closing Balance	82735	11	1	66734
Grated Total including Closing balance				

B. K. Chavhan
 31/12/48
 S. P. Inspector of A. P. Dept.
 Palghat
 31-12-48

Draft reply to the audit report on the Elementary Education
 Fund Account for the year 1947-48.

Paragraph.4. Expenditure in excess of Budget provision
 Sanction of the Director of Public Instru-
 ction- not obtained.

The Government while passing orders on the Budget
 Estimate for 1948-49- vide their order Ms.No.864 Education
 -dated 12-4-48- have permitted the Council to increase the
 provision made under the head "Expenditure-Ordinary" from
 Rs.63,760 to Rs.75,330 in the Revised Estimate for 1947-48.

According to the Revised estimate the Budget pro-
 -vision made under Staff was Rs.66,790 and Repairs to Build-
 -ings Rs.2,000. In the circumstances sanction of the Dire-
 -ctor of Public Instruction is not necessary.

Nov.8.11.

Commissioner.
 Palghat Municipality

X
No. 647.

APPROVED.


 Commissioner.

Nov 8-11.

Edn. & P.H. Deptt. (C1).

Sub:- AUDIT REPORT - ⁴⁷⁻⁴⁸~~1946-47~~ - Elementary Education Fund -
Municipal Council, *palghat* - Recorded

~~with remarks.~~

Read:- From the Municipal Commissioner, *palghat*, dated 8/11/48.
Ref. No. *nil*.

From the Examiner of Local Fund Accounts, L.F. ~~xxx~~
dated 19-1-49.

Order ~~Rs~~ Ms. No. *324*, EDUCATION, dated *8/2/49*.

Recorded.

*As
6.2.49*

*DKI
7/2/49*

To the Municipal Commissioner, *palghat*.
(through the C.M.C.)
,, D.P.I. (with ~~a~~ copy of
Audit report). *encl. (A) in file*
,, Examiner of L.F. Accounts.
~~Spare copy/copies.~~

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