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Examiner's Office.

L.F.-9556/9.2.49



Audit Report-Elementary Education Fund Accounts-
Palamcottah Municipality-1947-48-Replies ~~forwarded~~ *forwarded*

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

10184

[Signature]
Asst. Examiner of L.F. Accounts.

To The Secretary to Govt.
Education and Public Health Deptt.
Madras.

L.F. 4788/13.9.48

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNT OF THE PALAMCOTTAH MUNICIPAL COUNCIL, TIRUNELVELI DISTRICT FOR THE YEAR 1947-48.

NAME OF AUDITOR: SRI D. PAJENDRAM, DISTRICT INSPECTOR OF LOCAL FUND ACCOUNTS,
TIME TAKEN FOR AUDIT: FROM THE 1ST TO 5TH JULY AND FROM 1st TO 5TH AUGUST 1948.

The Office of Executive Authority was held by Sri M. Muthuveerappan as special Officer from the 1st April 1947 to the 30th September 1947 and as commissioner from the 1st October 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~~ ^{opening} account and closing balances. The ~~balance~~ ^{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. 2343-4-11, agrees with the balance shown in the consolidated account for March 1948.

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

4. PENDING OBJECTION OF THE PREVIOUS YEAR.
AUDIT
PARA 3 of the ~~REPORT~~ ^{REPORT} for 1946-47.
XI
EXPENDITURE IN EXCESS OF BUDGET PROVISION.

The sanction of the Director Of Public Instruction applied for is awaited.

(i) Para 6 of the Audit Report for 1946-47 - Sanction for a
Secondary Grade Teacher's post.

The sanction of the ~~Inspector~~ ^{Inspectoress} stated to have been obtained in her letter L. Dis. No. 12(a) c/46 dated 3-7-1946 was not made available for reference in audit. It would need to be traced out and shown.

5. Elementary Education-Government subsidy adjusted in excess
by the Sub-Treasury.

Government in their orders No. 925, Edn. dated 5-5-47 and No. 1046 Edn, dated 20-5-1947, sanctioned subsidy of Rs. 638/- and Rs. 765/- respectively under Section 37 of the Elementary Education Act, but the Sub-Treasury had credited Rs. 1,659/- in the Municipal Pass Book. A sum of Rs. 236/- was ~~this~~ ^{thus} credited in excess. The Sub-Treasury Officer may be written to in the matter, and the Rs. 236/- refunded, if necessary to the Provincial funds.

6. EXCESS PAYMENT - DUE TO WRONG FIXATION OF PAY-

Recovery pending Janab Ghulam Chouse, teacher, was

getting Rs.20/- on 31-12-1946 in the scale of Rs.15-1-20. His

pay in the revised scale of Rs.23-1-33 was fixed at Rs.28/-

per mensem with effect from 1-1-1947 for a total service of 20 years instead of at Rs. 27/- per mensem. The excess

paid at Rs.1/- per mensem from 1-1-1947 to 29-2-1948 at

Rs.14/- should be recovered.

(h) Similar excess payment from 1-3-48 to up-to-date would also need recovery.

7. SECONDARY GRADE POST - TOWN GIRLS' SCHOOL-

SANCTION NOT POINTED OUT.

A secondary grade post was continued in the

Town Girls' School during the year under report. The

sanction of the Inspectress for the post stated to have obtained

in ^{Letter} L.Dis.No.12 (9) c/46 dated 5-7-46 was not made

available for audit. It may be shown early.

8. General Result.

The general result of audit may be considered satisfactory.

9. The gross receipts and charges of the year were Rs.37945-15-0 and Rs. 35,655-3-4.

10. Twelve items of objections involving an amount of Rs.14/- were pending settlement at the close of the year under report.

Year.	Item.	Amount. Rs. A. P.
1945-46	1	nil
1946-47	3	--
1947-48	2	14 0 0
	12	14 0 0

S. Rangaswami Ayyar,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

to
Forwarded/the Executive Authority Palamcottah 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 Trichinopoly 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 Palamcottah Municipal Council (for the year ended 31st March 1948). is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to rule 53 (d) of schedule IV of the Madras District Municipalities Act, 1920. The original was forwarded to the Executive Authority Palamcottah on 1.1.1948.

194 -	Revised Estimate for 194 -4	Heads of Account.	Actuals for the year	Final Budget Appropriation.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
		C. Elementary Education Account.	Rs. A. P.		
		Receipts - Ordinary.			
		Opening balance.	52-9-3.		
		1. Education tax.			
		Gross Collections.	12271-0-5	11680	
		Deduct collection Charges.	54.3.5.8	-	
		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.			
		(1) Under section 37 of the Elementary Education Act.	1659.0.0	1430	
		(ii) Under proviso to section 37 of the Elementary Education Act.	5523.200	5600	
		Subsidiary Accounts cont.			
		C. Elementary Education Account (Cont.)			
		Receipts - Ordinary Cont.			
		Opening balance cont.			
		8. Contribution from the Government grant for the deficit.			
		(a) For payment of temporary allowance of Rs. 4/-			
		(b) For other purposes.	6970.0.0	6970	
		9. Investments realized.	11577.0.0	1410	
		10. Advances recovered.			
		Deduct amount transferred to general fund.		-200	
		Deduct refunds.			
		Deduct amount transferred to Capital.			
		Total.	37945-15.0	26890.	
		Add amount relating to endowments shown under H. Endowments Account (For details, vide subsidiary a/c.)			

(1)	(2)	(3)	(4)	(5)
	Grand Total			
	Capital.			
	1. Government grants.			
	2. Contribution.			
	3. Loans.			
03011	4. Contribution from General Account Ordinary.			
	5. Investments realized.			
	6. Add amounts transferred from ordinary.			
	Total.			
	xxxxxxxxxx			
	xxxxxxxxxx			
	Add amounts relating to endowments shown under H. Endowments Account (For details vide subsidiary Account)			
	Grand Total.			
0501	Total Receipts - Ordinary and grand total, including opening balance.	37998-8-3	26890	
0002	Expenditure - ordinary.			
	Salaries and allowances.			
	Masters.	20097-5-0	22240	
	Clerks and servants.	9780-12-0		
	Contribution to Provident Fund	672-0-0	800	
	Travelling allowance.	665-0-0	1260	
	Stipend of teachers sent for training Collection charges			
0003	2. Contingencies and equipment			
0004	Contingencies.			
0005	House rent.	1064-5-1	1010	
0006	Other items.	602-10-3	650	
0007	Subsidiary Accounts. Cont.			
0008	C. Elementary Education Account Cont. Expenditure - Ordinary - Cont.			
0009	2. Contingencies and equipment cont.			
0010	Equipment.			
0011	Furniture and apparatus.	2064-0-0	200	
0012	Library and maps		100	
0013	Other items.	94-6-0	400	

Actuals of 194-4	Revised Estimate 194-4	Heads of Account	Actuals for the year Rs as ps	Final Budget appropriation Rs as ps	Remarks
		C. Elementary Education Account			
		Receipts - Ordinary			
		Opening balance	52-9-3		
		1 Education tax			
		Gross Collections	12,271-0-5	11,680-0-0	
		Deduction Collection Charges.	54-3-5		
		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	1,659-0-0	1430-00	
		(ii) under proviso to section 37 of the Elementary Education Act	5,523-0-0	5600-00	

(contd)

Head of Account.

Actuals for
the year.

Final Bud-
get appro-
priation.

Re

C. ELEMENTARY EDUCATION ACCOUNT.

RECEIPTS - ORDINARY.

OPENING BALANCE.

8. Contribution from the General Account.

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

(b) For other purposes.

9. Grant for the deficit.

10. Advance recovered.

6970-00 6970-00
11,577-00 1410-00

DEDUCT REFUNDS.

DEDUCT amount transferred to Capital.

-200-00

Total. 37,945-15-0 26,890-00

Add amount relating to Endowments shown
under H. Endowments Accounts (For de-
tails, vide subsidiary Account).

Grand Total.

CAPITAL.

1. Government grants.

2. Contributions.

3. Loans.

4. Contribution from General Account
Ordinary.

5. Investments realized.

6. Add amount transferred from Ordinary.

Total.

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

Grand Total.

Total Receipts - Ordinary & Capital.

Grand Total including opening balance. 37,998-8-3 26,890-00

(P.T.O.)

EXPENDITURE - ORDINARY.

Staff:

Salaries and allowances:

Masters.

Clerks and servants.

Contribution to Provident Fund.

Collection charges.

Stipend of teachers sent for training.

Contingencies and equipment:

Contingencies:

House Rent.

Other items.

Equipment ~~xxxx~~

Furniture & apparatus.

Library books & Maps.

Other items.

Prizes and scholarships.

Repairs to Buildings.

Interest on and repayment of debt.

Investments made.

Advance recoverable.

Total.

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

Grant Total.

CAPITAL.

1. Land & Buildings.

2. Equipment:

(1) Furniture and apparatus.

(2) Library books and Maps.

(3) Investments made.

(4) Other items.

Total.

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

Grand Total.

Total ordinary and Capital.

Closing balance.

Opening balance.

20,097-5-0 22,240-0-0

9,780-12-0

672-0-0

665-0-0

800-0-0

1,260-0-0

1,064-5-1

602-10-3

2,064-0-0

94-6-0

30-0-0

584-13-0

1,010-0-0

650-0-0

200-0-0

100-0-0

400-0-0

30-0-0

200-0-0

35,655-3-4 26,890-0-0

35,655-3-4 26,890-0-0

2,343-4-11

31,352-0-0 26,890-0-0

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

Para 4. The Inspectress of Girls' Schools Seventh Circle, Madura has sanctioned in her proceedings No. L.Dis. 12 (9) C. 46 dated 3-7-46 the appointment of an additional teacher for the Town Girl's School and it will be shown.

Para 5. The Treasury Officer, Tinnevely has written in his letter No. F.7 976/47 dated 2-8-48 that the amount of Rs. 236/- has been entered in the pass book twice and so the amount has to be deducted. As soon as it is readjusted it will be intimated.

Para 6. A sum of Rs. 19/- has already been ~~received~~ and credited on 11-8-48 with ~~xxxx~~ Vide Miscellaneous Receipt No. 657.

7. The Inspector of Girls' Schools ~~Southern~~ Circle Madura has sanctioned in her proceedings No. L.Dis. 12 (9) C/46 dated 3-7-46 the appointment of an additional teacher for the Town Girl's School and it will be shown.

Para 9. The Pending objections will be cleared.

A.S. 17-12.

For Commissioner.

17/12

17/12

Copy of the Municipal Council's Resolution No. 31 dated 9-12-48.

31. Audit report for the year 1947-48 on the Elementary Education Fund Account of the Palamcottah Municipality with draft replies.

Resolution.

Replies are approved.

Sd. P.S. Subramania Pillai,
Chairman. 9-12.

(The copy)

Sd. P.S. Subramania Pillai,
Commissioner.

17-12.

17/12

17/12

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

1947-48.
Sub:- AUDIT REPORT - 1946-47 - Elementary Education Fund - 8
Municipal Council, Palamcottah - Recorded

with remarks.

Read:- From the Municipal Commissioner, Palamcottah
Ref. No. M.C. dated 17-12-48.

From the Examiner of Local Fund Accounts, L.F. Mex
No. 9556 dated 9-2-49.

Order ~~Ms.~~ No. 839, EDUCATION, dated 24.3.49.

Recorded.

K&K.
21/1/49

2. The Examiner of L.F. Accounts is requested to send a copy of
the Audit Report of E.E. Fund Accounts of Palamcottah M.C.
1947-48 to D.P.I. direct.

To the Municipal Commissioner, Palamcottah
through the C.M.C.

,, D.P.I. (with a copy of
Audit report) ~~encl F in reg.~~

,, Examiner of L.F. Accounts.

Spare copy/copies.

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12/10/20

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