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L. P. H. (1945) Department.

Ms. SERIES. ①

G.O. No. 371 Edu.

Dated

12-3-45.

[Despatch Abstract.]

Audit Report - 1943-44 - Elementary Education Fund -
Municipal Council, Karaikudi - 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.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE KARAIKUDI MUNICIPAL COUNCIL, ARRAID DISTRICT, FOR THE YEAR 1943-44.

08755

NAME OF AUDITOR: Sri S.S. Subramanyam, B.A., Assistant Inspector of Local Fund Accounts.



PERIOD FOR AUDIT: From 17th August 1944 to 3rd September 1944.

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The office of executive authority was held by (i) Sri U.S. Mataraja Ayyar, Municipal Health Officer on 1st April 1943 and from 15th December 1943 to 12th January 1944 (ii) Sri S. Vuthuramalingam, Commissioner, from 2nd April 1943 to 14th December 1943, (iii) Sri M. Purushothama Sastri Commissioner, from 13th January 1944 to 19th March 1944 and (iv) Sri C. Ganapathy Pillai, Commissioner, from 20th March 1944 to 31st March 1944.

2. The receipts and payments during the year are shown in the annual account amended together with the opening and closing balances. The opening balance is in agreement with the closing balance of the previous year. The running closing balance viz., Rs. 3,542-10-1 agrees with the consolidated closing balance of the various funds as per the abstract attached to the account for March 1944 and is in agreement with the Bank and Treasury Cash books after allowing for outstanding cheques and uncollected revenue in hand at the close of the year and a sum of Rs. 3,508-0-2 taken credit in the cash book but not in the Treasury Cash book.

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

PENDING OBJECTIONS OF PREVIOUS YEAR.

4. PARAGRAPH 5(a) and (d) OF AUDIT REPORT 1942-43 -

(School)

EXPENDITURE INCURRED ON THE SIVANKOIL STREET - E.227-11-10.

The final orders of Government sanctioning the payment of compensation to the municipal council out of the collective fines are awaited. In G.O.No.2906, L.A., dated 5th October 1943, Government permitted the utilisation of additional first toll compensation sanctioned for 1943-44 towards meeting the expenditure already incurred by the council in 1942-43 but the grant was not actually drawn, as authorization was not received from the accountant-general, Madras, in time. If however grant is drawn during 1944-45 in respect of this expenditure, the council will have to refund the amount to the credit of Provincial Road Fund if compensation is also received from Government of the collective fines.

5. PARAGRAPH 6 OF THE AUDIT REPORT 1942-43.

Construction of an additional shed for Senjai School.

The terms of contract were not approved by the Council as laid down in Section 66(2) of the District Municipalities Act 1920.

6. PARAGRAPH 7 OF THE AUDIT REPORT 1942-43.

Sinking tank & well in the Senjai School compound.

Final payment was made without a certificate of completion. In the absence of information whether the defects noticed by the check-measuring officer were subsequently rectified, the amount is held under objection.

7. PARAGRAPH 8 OF THE AUDIT REPORT 1942-43.

Retaining 16th ward elementary school.

The completion certificate duly signed by the Engineer was not produced.

8. PARAGRAPH 9 OF THE AUDIT REPORT 1942-43.

Admission to Provident Fund - Irregularity.

In Commissioner's proceedings 1645/44 dated 7th March 1944, the arrears subscription of .48/- was ordered

-3-

to be recovered in monthly instalments. A sum of Rs.10/- has been recovered so far. The balance is pending collection.

9. EXPENDITURE IN EXCESS OF THE PROVISION IN THE SANCTIONED BUDGET.

(a) In the budget estimate for 1943-44 approved in G.O.No.Ms.416, Edn., dated 17th March 1943, provision was made for a total ordinary expenditure of Rs.19,220/- and a capital expenditure of Rs.700/-. But expenditure was incurred to an extent of Rs.21,567-8-1 under ordinary and Rs.1,417-6-0 under capital accounts. The sanction of Government for incurring expenditure in excess of the provision in the sanctioned budget was not pointed out. The expenditure incurred is compared below with the budget.

Heads	Expenditure Rs. A. P.	Budget allotment Rs. A. P.
<u>ORDINARY</u>		
Staff - Salaries and allowances - Staff total main head	17,414 4 0	14,800 0 0
Contingencies & equipment	18,083 12 0	15,560 0 0
main head total	2,771 3 1	2,810 0 0
Total ordinary	21,567 8 1	19,220 0 0
<u>CAPITAL</u>		
1. Lands and buildings	1,117 6 0	nil
Total capital	1,417 6 0	700 0 0

The sanction of the Council for the reappropriations within the main head "Contingencies" and the sanction of the Director of Public Instruction for the reappropriation from one main head to another were not pointed out.

10. EXPENDITURE ON SCHOOL BUILDINGS CONSTRUCTED IN LEASED PREMISES.

Sanction of Government was not pointed out for the expenditure incurred by the Municipal Council, during the year, on repairs to buildings constructed on sites taken on lease.

- 1) Repairs to Sivankoil School Rs.287 4 0
- 2) " Mallayan Anari Street School 217 6 0

3) Repairs to Muthupattanam School

B.F.	504 10 0
B.179	5 0
Total	504 15 0

11. TOOLS AND PLANT REGISTERS.

Though a consolidated ~~account~~ ^{stock account} of Tools and Plant in the various elementary schools was written up, there was no verification of stock by the Commissioner. The opening balances for 1944-45 were in many cases not written up in the order in which they appeared in 1943-44. Considerable difficulty was experienced in audit to check the entries. The registers for 1944-45 may now be written up with reference to the audited figures in the stock accounts of tools and plant maintained in schools and a certificate of verification of the balances recorded. No verification was conducted during the last two years and this is brought to special notice.

12. DELAY IN THE RETURN OF OBJECTION STATEMENT.

Abnormal delay was noticed in the return of the objection statements with replies to the Audit Department as shown below.

	Date of despatch	Date of return
Annual objection statement for 1942-43	5-10-1943.	15-5-1944
Objection statement for 1943-44/1 half year 20--4-1944		31-8-1944

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

14. RECEIPTS AND CHARGES.

The gross receipts and charges of the year were Rs.24,046-14-0 and Rs.22,984-14-1 respectively.

15. PENDING OBJECTIONS.

Sixteen objections involving a sum of Rs.930-13-0 were pending settlement.

-5-

Year.	No. of items.	Amount Rs. A. P.
1942-43	6	245 14 0
1943-44	10	684 15 0
	16	930 13 0

T. V. Ananthanarayana Ayyar,
Assistant-Inspector of Local Fund Accounts,
Southern Circle, Trichinopoly.

Forwarded to the Executive Authority of the Karaikudi 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, signed 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 the Karaikudi Municipal Council Council (for the year ended 31st March 1944) is herewith forwarded to the Executive Authority Secretary to Government, Education and Public Health Department with reference to Rule 58(d) of Schedule II of the Madras District Municipalities

Municipalities Act 1930. The original was forwarded to
the executive authority in L.F.No. 4518 dated 25.9.44

/TRUE COPY/

K. Hanthake

SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts,
Madras.

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25.9.44

Annual Account of Receipts and Charges of the Elementary Education
Fund of the Karaimudi Municipality for the year 1943-44 (5)

Heads.	Actuals 1943-44 Rs. A P	Total. Rs. A P	Final Budget Appropriation. Rs.
Opening balance.	2480 10 2		1990
Receipts Ordinary.			
1. Education tax.			
2. Fees and penalties under the Elementary Education Act.			
3. Income from investment etc.			
4. School Fees.			
5. Endowments.			
6. Contributions.			
7. Other receipts.	369 8 -		20
8. Government grant -			
i) Under Section 37 of the Ele. Edn. Act.			
ii) Under proviso to Section 37 of the Ele. Edn. Act.			
9. Contribution from the General Account.			
a) For payment of temporary allowance of Rs.4/-			
b) For other purposes.	22260 - -		19200
10. Investments realised.			
11. Advances recovered.			
Deduct - Refunds.			
Deduct - Amount transferred to Capital			
Total.	22629 8 -	22629 8 -	19220
Receipts - Capital.			
1. Government grants.			
2. Endowments and Contri- butions.			
3. Loans.			
4. Contribution from General Account - Ordinary.	1417 6 -		700
5. Investments realised.			
Add amount transferred from Ordinary.			
Total.	1417 6 -	1417 6 -	700
Total Ordinary and Capital.	24046 14 -	24046 14 -	19920
Grand total including opening balance.	26527 8 2	26527 8 2	21910

heads.	Actuals 1943-44.	Total.	Final Budget appropriation.
Expenditure-Ordinary.	R. A. h.		R. (6)
1. Staff. -			
Salaries & allowances.	13753-6-		14800
Masters.			
Deans allowance.	3660-14-		
Clerks and servants.	17414-4-0		
Education tax collection charges.			
Contribution to P.F.	668--		760
Travelling Allowance.	1-8-		
Stipend of teachers sent for training	18083-12		15560
2. Contingencies and equipment.			
Contingencies.			
House Rent.	2013-1-1		1640
Other items.	700-9-		820
Equipment:-			
Furniture and apparatus.	7-13-0		20
Library books & Maps.	40-8-		150
Other items.	9-4-		180
3. Prizes and scholarships.	2771-3-1		100
4. Repairs to buildings.	712-9-0		100
5. Contribution to panchayats.			750
6. Interest on and repayment of debt.			
7. Investments made.			
8. Advances recoverable.			
2x. Total.	21567-8-1		19220
Expenditure - Capital.			
1. Lands & Buildings.	1117-6-0		
2. Equipment.			
1. Furniture & apparatus.	300--		300
2. Library books & Maps.			350
3. Investments made.			
4. Other items.			50
Total.	1417-6-0		700
Total Expenditure (Ordinary & Capital)	22984-14-1		19920
Total Closing balance.	3542-10-1		1990
Grand total including closing balance.	26527-8-2		21910

A. V. Sahasr
 District Inspector of 128
 L.F. Accounts,
 Ramnad at Madura.

Reply to the Audit Report on the Elementary Education Fund Account of the Keralandi Municipal Council for the year 1943-1944.

Para 4 of the Audit Report:

Compensation has been sanctioned in G.O.Ms.No.2649, (Public) dated 6-9-44 and the amount has been credited to municipal Fund in the Treasury on 4-11-44. Since the grant from additional toll compensation has not been drawn the question of refund does not arise.

Para 5 of the Audit Report:

The terms of the contract have been approved in council's resolution No. 679 dated 1-11-1944 and copy has been communicated with this office letter No.B1-6336/45 dated 2-11-44.

Para 6 of the Audit Report:-

The objection has since been dropped (vide letter from the District Inspector of Local Fund Accounts, Ramnad dated 20-11-44 L.F.No.1385)

Para 7 of the Audit Report:

The objection has since been dropped (vide letter from the District Inspector of Local fund accounts Ramnad dated 20-11-44 L.F.1385)

Para 8 of the Audit Report:

The arrear subscription is being recovered in regular monthly instalments.

Para 9 of the Audit Report:

The excess expenditure has been sanctioned in Government Memo No. 51279 -A/44 ka (Education) dated 3-11-44.

Para 10 of the Audit Report:

Government have been addressed in the matter in my letter No.B1-299/45 dated 16-1-1945 and their orders may be awaited.

Para 11 of the Audit Report:

Noted. The balance will be completely verified on 1st April 1945.

Para 12 of the Audit Report.

Noted. Will be avoided in future.

Para 15 of the Audit Report.

The outstanding objections will be settled at next annual audit.

Chandrasekhar
Commissioner
16-1

Copy of Municipal Council Resolution No.9 dated 29-1-45 ¹³ ⑧

Read:-Audit Report on the Elementary Education Fund Account
of the Council for the year 1943-44 and reply.

Note:- Approval of the council for the reply is requested.

Resolution:- Approved.

Sd/ S.M.R.Narayanan chettiar,
Chairman

S.S.1-2

(True translation)

A. J. J. J.
Commissioner
Karaikudi M.C.

Serial No. 2057.
வரிசைக்கிரமமான 16.

ராயில் பலவகைப்பட்ட தொகைகள் செலுத்தப்பட்டிருச் சலான்.

receive the sum of Rs. (65.10-0) Sixty five &

capability

மிகுந்த மரியாதையுடன்
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 உங்கள் கருத்தைப் பற்றி

குரஜிதா
லட்சுனசு
கொடுக்குமபடித் தங்களை கேட்டுக்கொள்ளுகிறேன்.

I have, etc.,
இப்படிக்கு,

Name Indira Pillai
 Date: 21

Principal Office.
 ஸ்ரீராமநாதபுரம்
 5-10 and credited
 ரூ. 1969 - 1969
 மார்ச் 19 - 1969
 உட்கணக்குகளில்
 சேர்ப்பட்டது.
 Shree. ஷரீப்,
 -18-1-1988.

25-10 and credited
on 6-9-1962

றுக்கொண்டு 19-ம்
உ கணக்குகளில்

Shroff. ஷரஃப்.

-18-1-1988.

June 1

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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.

Para 11 of the Report: As the stock of Tools and Plant was not verified for the past two years, the verification should not be postponed further.

L. Shankar
Assistant Examiner.
12.2.65

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

15 66/m3 E.P. 11-28/11

Audit Report - 1943-44. Ely. Edn. Fund -
Ml. cl. Karaikudi - Recorded -

Ord. No. 371 Edn. dates. 12th March 1945.

Recorded.

Para 11 of the report - The Commission,
Karaikudi Municipality is informed that the
verification of the stock of tools & plant should not
be further post-pone.

9/3/45

10.3.45

cm 8755 B/45

To the Comm. Karaikudi
Municipality

D.P. 9. (with a
copy of report)

13/3