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E&P (1946) Department.

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Dated

4.1.1946

[Despatch Abstract.]

Audit Report - 1944-45 - 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.



4022
4023
11/9/45

NAME OF AUDITOR:-

Time taken for audit:-

59374

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56

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS
OF THE MUNICIPAL COUNCIL, KARAIKUDI, NAMKAD DISTRICT, FOR THE
1944-45.

Mr. A.V. Babasa Ayyar,
District Inspector of Local
Fund Accounts.

from the 22nd June 1945 to the
7th July 1945.

The office of Executive Authority was held by Mr.
G. Manapathy Pillai, Commissioner, from 1st April 1944 to
the 31st March 1945.

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 ⁵ is in agreement
with the closing balance of the previous year. The closing
balance viz., Rs. 3,986-10-1 agreed with the consolidated closing
balance of the various funds as per abstract attached to
the ^{annual} account for the year as well as with the balances in the
Bank and Treasury pass books after allowing for outstanding
cheques and uncollected revenue in 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.

DETAILS OF OBJECTIONS OF PREVIOUS YEARS.

PARAGRAPH 9 OF AUDIT REPORT FOR 1943-44

14. Against a sum of Rs. 100-0-0 - provided for the purchase of school books for the year 1943-44 - Rs. 100-0-0 was not spent.

of Provident Fund from Mr. J. Madhavan, a school teacher, a sum of Rs. 52/- was recovered up to the
close of audit. There is still a balance of Rs. 48/-
pending recovery from him.

5. In G.O.No.332, Education, dated the 18th March 1943 while passing orders on the Revised Estimate for 1944-45, the provision made for the expenditure in excess of the budget estimate sanctioned in G.O.No.293, Education, dated the 24th February 1944 was approved. According to the provision in the Revised Estimate the allotment for ordinary repairs to buildings was Rs.900/- and for Capital-equipment, furniture and apparatus was Rs.400/-. The actual expenditure was however Rs.992-9-0 and Rs.506-9-0 respectively. The sanction of the Council for the transfer of the provision under Capital - Equipment - Books and Maps and other items to Furniture and apparatus within the same main head may be obtained. The transfer of provision from other main heads under ordinary to meet the expenditure under ordinary - repairs to buildings would need to be sanctioned by the Director of Public Instruction with reference to the rules in G.O.No.120, Education, dated 25th January 1942. It may now be obtained.

6. CONTRIBUTIONS FOR PROVIDENT FUND NOT ADJUSTED.

The teachers mentioned below were confirmed with retrospective effect from the date noted against each and they were required to pay arrear subscriptions due from that date by instalments.

Name of teacher.	Date from which confirmed
Mr. Valsani Ravish	6-6-1942
Valiravanatha Mudaliar	4-8-1942
A. Anirthan	18-3-1943
Mr. D. Sebastian	16-6-1942
Albert Chelladurai	16-8-1942

The amounts recovered during the year are shown below.

	Current Subscription	Arrears	Bonus credited.
Valiravanatha Mudaliar	Rs.8	Rs.8	Rs.18
Anirthan	2	2	15
Sebastian	14	14	16
Chelladurai	12	12	15

The bonus in respect of both arrears and current due respectively works out to Rs.10/-, Rs.2/-, Rs.18/- and Rs.16/- respectively. The necessary instalments would need to be made. The total arrear subscriptions due

be entered in the Withdrawal Register and recovery watched.

Provision in respect of arrear subscriptions may be adjusted in March year calculated on the salary drawn for the period for which the subscription was collected.

In the case of first appointments detailed below, the certificate of age, health and vaccination was not obtained from the authority prescribed in rule 9(2) of the Establishment Rules issued with G.O.No.2342, L.S.G., dated the 2nd June 1936, as amended particularly in G.O.No. 1, L.S.G., dated the 18th January 1944. A fresh certificate may therefore be arranged to be obtained in these cases after issuing a requisition to the District Medical Officer, Madras.

Name of teacher.	Name of medical authority who gave the certificate.
1. Sri Isai Sundaram	Sri K.A. Mathias, Honorary Assistant Surgeon.
2. " S. Chandrabai	
3. " R. Somasundaram	
4. " Kannan	
5. Mrs. Lily Kamala Williams	Municipal Comm. Sub Assistant Surgeon.

(11) Cases similar to these may be reopened and dealt with as pointed out above if the certificates were obtained after January 1944.

8. SERVICE REGISTERS NOT OPENED.

Service registers are not yet opened in respect of the following employees, even though they were appointed on the date noted against each after production of age, health and vaccination certificates. Some of them were noticed to have acted on previous occasions as well:-

Name of teacher.	Date of first appointment.
1. Sri R. Somasundaram	18-12-1942
2. " Isai Sundaram	Not known
3. Mrs. Lily Kamala Williams	18-12-1942

WRITTEN OFF ARTICLES OF FURNITURE ETC. NOT ACCOUNTED FOR.
The Council in its resolution No.392, dated the 18th June 1944, wrote off the value of one table, one chair and two stools belonging to the Valluvar Azari Elementary school, on the ground they became unfit for further use. The articles in question were however not accounted for by sale in open auction. It may be stated that the unserviceable articles were finally disposed of.

10. RESULT OF AUDIT.

The general result of audit may be considered satisfactory.

RECEIPTS AND CHARGES.

11. The exact gross receipts and charges for the year were Rs. 25,261-12-9 and Rs. 24,545-12-9 respectively.

12. OBJECTIONS PENDING CLEARANCE.

Six items of objections involving a sum of Rs. 16/- were pending clearance at the close of audit as detailed in the annual objection statement for the year.

Year.	No. of objections.	Amount. Rs. A. P.
1942-43	1	16 0 0
1943-44	5	- - -
1944-45	6	16 0 0

P. V. Ananthanarayana Ayyar,
Assistant Examiner 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, Ramanad, with your reply in triplicate duly approved by the Municipal Council for submission to Government.

Elementary Education accounts of the Karaikudi Municipal Council (for the year ended 31st March 1945) is here with forwarded to the Secretary to Government, Education and Public Health Department, with reference to rule 58(a) of schedule IV of the Madras District Municipalities Act 1939. The original was forwarded to the Executive Authority in L.F.No. dated. September 1945.

/TRUE COPY/

SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts,
Madras.
C.V.S.
14/9/45.

Heads.	Actuals, 1944-1945			Total.			Final Budget appropriation		
	Rs	A.	P.	Rs	A.	P.	Rs	A.	P.
Total									
Total, Ordinary & capital				25261	12	9	30810	-	-
Grand total, including opening balance.				28804	6	10	32310	-	-
Expenditure-Ordinary									
1. Staff									
Salaries and allowances									
Masters.	14174	6					19535		
Clerks & servants.	5360	6							
Education tax - Collection charges									
Contribution to P.F.	776						870		
Travelling allowances.	2								
Stipend of teachers sent for training.									
2. Contingencies and equipment-contingencies.	1655	7	6				1720		
House-rent.									
Other items.	1223	4	9				1450		
Equipment- Furniture and apparatus.	13	9	-				50		
Library books and maps.	4	-	-				100		
Other items.	57	12	6				100		
3. Prizes and scholarships.									
4. Repairs to buildings	992	8	-				992		
5. Contribution to panchayats.									
6. Interest on and repayment of debt.									
7. Investments made.									
8. Advances recoverable.									
Total				24259	4	9	24817		
Expenditure -Capital									
1. Lands and buildings.									
2. Equipment									
(1) Furniture and apparatus.	586	8	-				586		
(2) Library books & maps.									
(3) Investments made									
(4) Other items.									
Total				586	8	-	586		
Grand total				24845	12	9	25403		

District Inspector of Local Fund Accounts, Ramanad.

Annual Account of Receipts and charges of the Elementary Education Fund
of the Karaikudi Municipality for the year 19 19

Heads.	Actuals, 19 - 19			Total			Final Budget appropriation		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Opening balance ...				3542	10	1	2130		
Receipts - Ordinary									
(1) Education tax							10	+	
(2) Fees and penalties under the Elementary Education Act									
(3) Income from investments, Etc.									
(4) School fees. ...									
(5) Endowments. ...									
(6) Contributions ...	365								
(7) Other receipts.	51								
(8) Government grant-									
(1) Under section 37 of the Elementary Education Act.									
(11) Under proviso to section 37 of the Elementary Education Act.									
(9) Contribution from the general Account.									
(a) For payment of temporary allowance of Rs 4/-	24259	4	9				23670		
(b) For other purposes.									
(10) Investments realized.									
(11) Advances recovered ...									
Deduct - Refunds ...									
Deduct - Amount transferred to Capital							2000		
Total				24675	4	9	21680		

Receipts - Capital

1. Endowments and contributions

2. Contributions from General Account - ordinary

3. Investments realized.

4. Amount transferred from

5. ...

Total

Audit Report- Elementary Education Fund Accounts- 1944-45- Replies.

Paragraph 4: The total arrear subscription to be recovered from the teacher is only Rs. 32/-. Against this Rs. 30/- has been recovered upto the end of June '45. The teacher is now on leave on loss of pay. The balance will be recovered on his return to duty.

Paragraph 5: Provision of funds by reappropriation from the Savings under other heads has been sanctioned by the council in resolution No. 780 dated 13-10-45 and by the Director of Public Instruction in his proceedings No. 3725/45 dated 27-9-45 (copies enclosed).

Paragraph 6: The total arrear subscription due from each subordinate has been entered in the "Register of Temporary withdrawals and their Recoveries" and the realization of the amount is watched. Necessary transfers on account of excess or short adjustments of bonus have been made on T.E. Voucher No. 1021/10-45.

Paragraph 7: Fresh certificates will be obtained and produced at next audit in the case of the following persons:

- (1) Esanisundaram.
- (11) Chandra B ai.
- (111) Mrs. M. Lily Kamala Williams.

R. Somasundaram was first appointed on 9-7-43 and Shanmugam on 11-3-43. As such the amendment in G.O. No. 80 L.A., dated 15-1-44 will not apply to them.

Paragraph 8: Service registers have since been opened.

Paragraph 9: The condemned articles will be sold in public auction and credit shown at next audit.

[Signature]
Commissioner
Karaikudi Municipality.

S.A. 22-10

[Signature]
22.10.45

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Copy of the Proceedings of the Director of Public Instruction,
Madras R.C.No. 3725-B/45 dated 27th Septr. 1945.

ELEMENTARY EDUCATION FUND--Budget Estimate for 1944-45-Municipal Council, Karaikudi--Reappropriation of funds-Sanctioned.

READ:- Letter from the Commissioner, Karaikudi Municipality,
Rc.No. Bl. 8443 of 45 dated 14-9-45.

Under the powers delegated in G.O. No. 139 Pdn. dated 29-1-1942, sanction is accorded for the reappropriation of Rs. 92/- from the head "other contingencies" to the head "Repairs to buildings" under the Elementary Education Fund account of the Municipality for the year 1944-45.

True copy

Afanapatty
BII
Commr

Copy of Municipal Council's ~~XXXXXXXXXX~~ Resolution No. 780
dated 13-10-45.

^{Para}
Read:- page 5 of Audit Report, Elementary Education Fund for
1944-45 stating that sanction of council is necessary for
the expenditure of Rs. 586-8-0 incurred under item capital
equipment - Furniture and apparatus as against Rs. 400/-
approved by the Government.

Resolution:- Sanctioned Rs. 586-8-0

Sd/ S.M.R. Narayanan chettier
Chairman
(True translation)

Ufupapally
28/11
Comms

12
Copy of council's resolution No. 893 dated 13-11-45. 13

Read: Audit Report on the Elementary Education Fund
Accounts of the council for the year 1944-45 and
reply.

Note: Council's approval for the reply is requested.

Resolution: Reply is approved.

Sd/- S. M. Narayanan Chettiar,
Chairman.

(True translation)

S. S. 14-11

U. P. S. N. S. N.
Commissioner.

14 L.F. 7501
28-12-45

Examiner's Office.
Subject:- Audit Report 1944-45-Edy. Education
Funds- Karaikudi Municipal Council-
Replies.

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Forwarded to the Secretary to Government, Educa-
tion and P.H. Department with copies of the Commis-
sioner's replies and the resolution of the Municipal
Council.

E. Muthukrishnan

Assistant Examiner of Local
Fund Accounts.

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Education & P.H. Dept
C. No. A. 59374

Audit Report - 1944-45 - Elementary Edn.
Funds - Municipal Council, Karaikudi -
Records

Order No. 19
Rs

Rev Date 4.1.46

Records

2/1/46
2.1.46

37.1.46

The Commr. Karaikudi
Municipal Council

He D.P. Chik a
copy of report
(enclosed below)
for L.F.A.

Recd
with encls
5.1.46

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