

Antony
MP

Statt. II-27-15,001-22-8-46.

Education and Public Health

(1946) Department.

Ms. SERIES.

G.O. NO. ~~2256-Edn.~~

2255-Edn.

Dated 25-11-1946.

[Despatch Abstract.]

Audit Report-1945-46-Elementary Education Fund-Municipal Council,
Virudhunagar-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 VIRUDHUPUR NAGAR MUNICIPAL COUNCIL OF THE RAMNAD DISTRICT FOR THE YEAR 1945-46.

Name of auditor: Mr. C.W. Andrews, District Inspector of Local Fund Accounts.

Time taken for audit: From 27th June 1946 to 8th July 1946.

The Office of Executive authority was held by Sri P. Doraiswami Mudaliar, Commissioner from 1st April 1945 to 21st May 1945 and from 16th January 1946 to 21st July 1945 and by ^{Late} Dr. C. Athikesavalu Municipal Health Officer in charge from 22nd May 45 to 13th June 1945 and by Sri K.R. Chandrasekara Iyer, Commissioner from 14th June 1945 to 20th July 1945 and by Sri S.N.P. Arumugha Kaviraj M.A., Commissioner from 17th January 1946 to 30th March 1946 and by Sri S. Muthuramalingam from 31st March 1946.

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. The closing balance viz. Rs. 3,832-11-4 agrees with the balance in the account for March 1946. The sum total of closing balances according to cash books relating to General, Elementary Education and Electric Licence accounts in in agreement with the balance in the Treasury and Bank Pass Books after allowing for outstanding cheques and unremitted revenue on 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.

4. PENDING ITEMS. Para 4 of audit report for 1944-45. Para 4 of audit report for 1943-44 - Item 2 of annual objection statement for 1942-43.

No action was taken to recover the cost of missing articles or to get them written off with the sanction of the Council. As the objection is long pending early action is called for.

5. Para 8 of audit report for 1944-45 - Tools and Plant account. The instructions were not carried out and the balance on 1st April 1944 was not struck. Unless this is done no check can be exercised in audit. Early action need be taken in the matter.

(b) Credit for sale proceeds of the unserviceable articles pointed out in this sub paragraph was not pointed out.

6. ACKNOWLEDGMENT WANTING. Vr.601/9-45. Pay bill of Kottavatti Central School for August 1941. Pay of Sri K. Narayanan. Rs.50-8-0.

~~Money~~ Money order acknowledgment was not made available for audit.

7. SERVICE REGISTERS. (a) The statement of immovable properties and interest in immovable property held by officers and servants of the Council were not obtained as required by rule 4 of the rules in personal conduct of officers and servants and recorded in the service registers. The annual returns referred to in rule (ii) of the same rule were also not obtained.

(b) The quinquennial attestation of the servants were also not obtained in the service registers.

8. The result of audit may be considered satisfactory.

9. The gross receipts and charges of the year were Rs.45,176-8-7 and Rs.42,575-2-5 respectively.

10. Six objections involving a sum of Rs.51-8-0 were pending settlement at the close of the year as detailed in the annual objection statement.

YEAR.	NO. OF ITEMS.	AMOUNT.
		Rs. A. P.
1942-43.	1	---
1944-45.	1	---
1945-46.	4	51 8 0
	6	51 8 0

P.V. ANANTHANARAYANA AYYAR,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

Forwarded to the Executive Authority Virudhunagar 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 Ramnad at Madura 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 Virudhunagar Municipal Council (for the year ended 31st March 1946) 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 1930. The original was forwarded to the Executive Authority in L.F.
Dated.

/TRUE COPY/ N. Balasubramanian

SUPERINTENDENT,
Office of the Examiner of Local Fund
Accounts, Kilpauk P.O., MADRAS-10.

Head of Account.	Actuals for the year.	Final Budget Appropriation.
<u>Receipts-Ordinary.</u>		
	R. a. b.	R. a. p.
Opening Balance --	1251 5 2	728 0 0.
1. Education Tax. Gross collections	20260 10 4	20000 0 0
Deduct Collection Charges Net.		
2. Fines and penalties under the Elementary Education Act	27 12 0	10 0 0
3. Income from investments etc.		
4. School fees		
5. Contributions --		50 0 0
6. Other receipts		
7. Government grant-- (1) Under Sec.37 of the Elementary Education Act	9848 8 0	9500 0 0
(ii) Under Proviso to Section 37 of the E.E. Act	850 0 0	850 0 0
8. Contribution from the General Account:-- (a) For payment of Temporary allowance of Rs.4/- p.m.	9350 0 0	9200 0 0
9. Arrear toll compensation	4849 6 10	4850 0 0
10. Advances recovered Deduct refunds	9 12 7	50 0 0
Deduct amount transferred to capital	600 0 0	1350 0 0
Total	44076 8 7	45060 0 0

Capital

1. Government grants			
2. Contributions			
3. Loans			
4. Contribution from general account-ordinary			
5. Investments realised			
6. Add amount transferred from ordinary	600 0 0	1350 0 0	

Total receipts Ordinary and capital 45176 8 7 44410 0 0

Grand total including opening balance 46407 13 9 45138 0 0.

Head of account	Actuals for the year Rs.	Final budget appro- priation. Rs.		
	<u>Expenditure- Ordinary.</u>			R. a. p.
	R.	a.	p.	
1. Staff	21408	10	0	38060 0 0
Salaries and allowances:				
Masters D.A.	14437	15	0	480 0 0
Clerks and servants;				1270 0 0
Contributions to Provide-nt fund	1116	0	0	700 0 0
Travelling allowance collection charges	1088	0	0	
Stipend of teachers sent for training				
2. Contingencies and equipment--				
Contengencies	1862	0	0	1900 0 0
House rent	1855	8	5	1520 0 0
Other ite-ms				
~~3. Prizes and scholarships~~				
Equipment:--				200 0 0
Furniture and apparatus				50 0 0
Library books and maps				50 0 0
Other items				
3. Prizes and scholarships				
4. ~~Repairs~~ Repairs to buildings	.232	9	0	1000 0 0
5. Interest on and ~~repayment~~ repayment of debt.				
6. Investments made.				
7. Advances recoverable				
Total	42000	10	5	45230 0 0
<u>Capital.</u>				
1. Lands and buildings	574	8	0	2000 0 0
2. Equipment:				1000 0 0
(1) Furniture and apparatus				100 0 0
(2) Library books and maps				
(3) Investments made				250 0 0
(4) Other items				
Total	574	8	0	3350 0 0
Total ordinary and capital	42575	2	5	48580 0 0
~~Closing balance~~	3832	11	4	(-) 3442 0 0
Closing balance				
Grand total, including closing balance	46407	13	9	45138 0 0

The coucil is permitted to raise the provision under expenditure ordinary from Rs. 38320/- to Rs. 45230/- and under expenditure capital from Rs. 1350/- to Rs. 15350/- Vide para 2 (ii) of G.O.No.Ms.244 (E) dated 5-2-46.

Camp: Karakkudi.

29-7-46.

DRAFT REPLIES TO AUDIT REPORT RELATING, ELEMENTARY EDUCATION ACCOUNT
IN RESPECT OF THE YEAR 1945-46.

Para 4 and 5. A separate letter has been sent to the District Inspector of Local Fund Accounts, Ramnad requesting instructions for rectification of the Registers. The advice of the departmental will be carried out on the receipt.

Para 6. The voucher No. 601/9-45 with a money order acknowledgement has been sent to the District Inspector of Local Fund Accounts, Ramnad in the office letter No. B-2 No. 6517/46 dated 5-9-46. The objection may therefore be dropped.

Para 7. (a) Statement of Immovable properties have been obtained from officers and servants and they will be produced at next audit.

(b) The attestation of the servants in their service Registers has been obtained. All service registers will be produced for verification during the next audit.

Ss.

Commissioner.

8/10/46

COPY OF THE RESOLUTION OF THE MUNICIPAL COUNCIL.

VIRUDHUNAGAR.

No. 690.

Dated 14-10-46.

Subject:

Read audit report relating to Elementary Education Account for 1945-46 and draft replies thereon.

Resolution:

Approved.

St. V. V. Ramaswamy,
Chairman.

/true copy/

Commissioner.

8/10/46

L.F. No. 6419

18-11-46

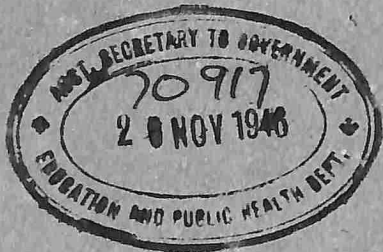
Examiner's Office

Sub:- Audit Report- Elementary Education Fund- Virudhunagar
Municipal Council- 1945-46- Replies.

Forwarded to the Secretary to Government, Education and
P.H. Department with copies of the Commissioner's replies
and the council's resolution.

Para 4 and 5 of the audit report:- The Commissioner's
reference was replied to on 18th September 1946.

Tranathirai
Assistant Examiner of L.F. Accounts.



27/11

ER.H (C-1)

Audit Report- 1945-46- E.E. fund-
M.C., Virudhunagar- Recorded.

From the Exr of L.F.A. L.F. 6419 d/18.11.46

Lys. (Ms) 2255 Edn; d/ 25 11. 46

Recorded

22/11/46

To the Commissioner
Virudhunagar
(Thru the C.M.O.)
M. D. P. I.
(With copy of
audit report)
" Exr of L.F.A.

27/11