

Education and Public Health (194₆) Department.

Ms. SERIES. (V)

G.O. NO. 2306 Edn.,

Dated 2-12-1946.

[Despatch Abstract.]

Audit Report-1945-46 Elementary Education fund-Municipal Council,
Karur-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.

ANNUAL REPORT OF THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE KARUR MUNICIPAL COUNCIL; TRICHINOPOLY DISTRICT; FOR THE YEAR 1945 - 46.

Name of auditor: Sri S. Virabahu, Audit clerk. (2)

Time taken for audit: From 18th June 1946 to 3rd July, 1946.

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The office of Commissioner was held by Sri R.S. Ramalingam from 1-4-1945 to 22-10-1945 and Sri S. Krishnaswami pillai from 1-11-1945 to 31-3-1946. For the period from 23-10-1945 to 31-10-1945 Dr. Raghavan, the Municipal Health officer, was in additional charge.

2. The receipts and payments during the year are shown in the annual account appended together with the opening balance and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance in the cash book viz., 934-11-4 agrees with the balance appearing in consolidated account of the various funds for March 1946 and is in agreement with the balance in the treasury pass book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. Excess expenditure over budget allotment: Government in their order No. 445, Bdn., dated 4-3-1946 sanctioning the revised estimate for 1945-46 and budget estimate for 1946-47 permitted the increase of the provision under the head "Expenditure -ordinary" from Rs. 37,945 to Rs. 43,250. But the actual expenditure during the year under ordinary amounted to Rs. 43, 893/11/7 and thus exceeded even the increased allotment by Rs. 643-11-77. The sanction of Government for this excess expenditure was not pointed out.

PENDING PARAGRAPHS OF PREVIOUS YEAR.

4. Paragraph 7 of the audit report for 1943-44 and do. 3 (b) do. 1944-45. A revised estimate may be prepared and get sanctioned by the competent authority.

As this paragraph is pending for more than two years special steps would need to be taken to settle the objection.

5. Grant of increment to Sumanaselli Stephens, school mistress: The teacher has put in a continuous officiating service from 12-6-1942 and was granted leave on loss of pay from 14-10-1943 to 22-12-1943. Excluding this period her increment raising her pay to Rs.25 should have been ordinarily granted from 23-6-1944. But she was granted increment only from 23-12-1945. In the

In the absence of any special circumstances postponing the date her report must be refixed at Rs. 25 from Rs. 20-8-1944 and her subsequent increments regulated accordingly.

6. The result of audit may be considered satisfactory.
7. The gross receipts and charges of the year were Rs. 43,980-4-8 and Rs. 44,215-8-7 respectively.
8. Five items of objections involving Rs. 116-7-0 were outstanding at the close of this audit as detailed below.

Y E A R.	N O. OF ITEMS.	A M O U N T.
1943-44.	1	Rs. 116 7 0
1944-45.	4	"
Total ..	5	116 7 0

P. V. ANANTHANARAYANA AYYAR,

Assistant Examiner of Local Fund Accounts,
Southern circle; Trichinopoly.

Forwarded to the Executive Authority, Karur municipal council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of L.F. Accounts, Trichinopoly 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 Karur municipal council with (for the year ended 31-3-1946) 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 District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.

(True copy)

A. Balasubramanian
Superintendent.

Examiner's office, Madras.]

25/8

RECEIPT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE KARUR MUNICIPAL COUNCIL FOR THE YEAR 1945-1946

Heads.	Actuals 1945-46	Total	Final Budget Appropriation.
OPENING BALANCE	1169 153		(-) 700.
Receipts - Ordinary	8086 115		7830
(1) Education tax			
(2) Fees and penalties under the Elementary Education Act			
(3) Income from investments etc.			
(4) School fees			
(5) Endowments			
(6) Contributions			
(7) Other receipts		23340	
(8) Government grants			
(i) Under section 37 of the Elementary Education Act.		6840 10	
(ii) Under proviso to section 37 of the Elementary Education Act.			
(iii) For payment of Government allowance		6557 00	6560
(9) Contribution from General account:-			
(a) -	19060 00		19060
	4377 00		
(10) Investments realized			
(11) Advances recovered			
DEBIT - Refunds		1173 11	(-) 30
DEBIT - Amounts transferred to Capital		311 159	
Total	43668 4 11		33420
Receipts - Capital			
1. Government grants			
2. Endowments and contributions			
3. Loans			
4. Contribution from General Account - Ordinary			
5. Investments realized			
ADD - Amount transferred from Ordinary		311 159	
Total	311 159		
Total - Ordinary and Capital	43980 4 8		33420
Grand total including opening balance.	45150 3 11		32720

19 3/12
L.F. No. 6575

25-11-46

Examiner's Office.

Sub:- Audit Report- 1945-46-Elementary Education
Fund- Karur Municipal Council- Replies.
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Forwarded to the Secretary to Government, Edn.,
and P.H. Department with copies of the Commissioner's
replies and the resolution of the Municipal Council.

Para 3 of the audit report:- Orders were issued in
MemoNo. 60351-C1/46-1, Education, dated the 15th
October 1946.



[Signature]
Assistant Examiner of L.F. Accts.

Audit Report: 1945-46-E.F. fund -
M.C., Karur - Recorded.

From the Exg L.F.A. L.F. 6575, dt 25-11-46 above

Exo (MS) 2306

Edn, dt 2.12.46

Recorded.

[Signature] 4/12

To the Commissioner
Karur City
(thru the C.M.C.)
" " D.P.I.
(with copy of
audit report)
" " Exg L.F.A.

[Signature]
30/11/46

[Signature]
28/11/46