

E & P H.

(1947) Department.

MS. SERIES.

G.O. NO. MS.1685 Education

Dated 26th July 1947

(8)

[Despatch Abstract.]

Audit Report - Karaikudi Municipality - 1945-46 - Elementary Education Fund -
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.

L.F. No. 4752
21-9-46 5

(2)

AUDIT REPORT ON THE ~~EE~~ ELEMENTARY EDUCATION FUND ACCOUNTS OF THE MUNICIPAL COUNCIL, KARAIKUDI, 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 the 25th July 46 to the 7th August 1946.

The office of Executive Authority was held by Sri C. Ganapathi Pillai, Commissioner from 1-4-1945 to 31-3-1946.

2. The ~~xx~~ receipts and payments during the year are shown in the annual account appended together with opening and closing balances. The opening balance was in agreement with the closing balance of the previous year. The closing balance viz., Rs.3,666-7-7 agreed with the consolidated closing balance of the various funds as per abstract attached to the account for the year as well as with the balances in the bank and Treasury pass books after allowing for outstanding cheques and unremitted revenues 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.

4. PENDING OBJECTIONS OF PREVIOUS YEARS

(a) Para 9 of Audit Report 1942-43 - Para 4 of Audit Report 44-45
Provident Fund subscriptions in arrears:

The recovery of the balance of Rs.2/- due from T. Meenakshisundaram, teacher is awaited.

(b) Para 6 of Audit Report 44-45:-

The recovery of the amounts in full from the four teachers is awaited.

(c) Para 9 of Audit Report 44-45:-

The disposal of the articles by public auction may be effected early.

5. Education tax was newly levied from 1-4-45 at 13½ per cent. of the property tax per annum with reference to G.O. No. 382 Education d. 13-3-45. Information may be furnished as to whether the levy was at 13½ per cent. of the property tax for general purposes or at 13½ of the entire property tax including all component parts taken together and whether the education tax was levied on vacant lands also and at what rates. A sum of Rs.12,920-14-8 was realised as Education tax during the year after allowing for a refund of

Rs. 8-11-3 the net proceeds amounted to Rs. 12,912-3-5. An equivalent grant may be claimed from the Provincial Funds with reference to G.O. 530 Education dated 6-4-1945.

6. HIGHER SCALE OF PAY NOT GIVEN EFFECT TO

In para 3(ii) of G.O. Ms. No. 382 Education dated 13-3-1945, while passing orders on the budget estimate for 1945-46 the Government approved the proposal of the Municipal Council to allow the higher scale of pay referred to in para 2 of G.O. No. 5096 L & M dated 7-12-1933 to the Higher Elementary and Secondary grade teachers under the employ of the Municipal Council with effect from 1-8-45. This was not given effect to as ^{yet} ~~year~~. But the teachers who newly entered service after 1-8-45 were given the higher scale of pay.

7. The expenditure under capital equipment, Furniture and Apparatus was Rs. 1471-4-0 against a provision of only Rs. 500/- in the budget. The orders of the Director of Public Instruction sanctioning a reappropriation of funds from the other heads in the capital account would need to be pointed out.

8. EXCESS LEAVE SALARY

(a) Sri H. Krishna Rao, Teacher, Sivankoil school, was granted earned leave from 2-7-45 to 16-7-45 - leave on private affairs from 17-7-45 to 29-12-45 and extraordinary leave from 30-12-45 to 31-3-46. As leave on private affairs cannot be granted for more than 3 months at a time under rule 13 of Madras Leave Rules the grant of such leave for 5 months and 14 days at one time is irregular and the leave salary paid at Rs. 11/- per mensem for this extra period - Rs. 27-0-0 needs recovery.

(b) Mrs. S. James, Assistant, Muthupatnam Girls School on Rs. 22+16 maternity leave Dearness Allowance was on ~~maternity leave~~ from 20-10-45 to 13-12-45 for 60 days and earned leave on full pay from 19-12-45 to 23-12-45 with permission to avail of the Xmas holidays from 23-12-45 to 24-1-46. Leave of any other kind in continuation of maternity leave may be granted only if the request is supported by medical certificate - Vide 2.2.2 under F.R. 101(a). The earned leave from 19-12-45 was not supported by medical certificate and the grant of leave is therefore irregular and the amount paid at Rs. 22 + 16 for 15 days i.e., Rs. 18-6-0 needs recovery.

9. SERVICE REGISTERS

Certificate of annual verification of services for the year 1945 was not recorded in the Service Registers.

10. TOOLS AND PLANT REGISTER

From page 3 of the Tools and plant register of Gandhi School it was seen that 12 and 6 sitting planks were stated to have been sent to Sivan-koil and III Ward schools respectively. The planks value at Rs. 33/- stated to have been sent to Sivan Koil School were not accounted for in the register of the school. The discrepancy may be explained or the cost recovered.

(ii) The tools and plant register of III Ward School was not made available to verify credit of plants valued at Rs. 16-8-0.

11. RESULT OF AUDIT

The general result of audit may be considered satisfactory.

12. RECEIPTS AND CHARGES

The gross receipts and charges for the year were Rs. 32,677-12-5 and Rs. 32,969-14-11 respectively.

13. OBJECTIONS PENDING CLEARANCE

Twenty three items of objections involving a sum of Rs. 109-11-0 were ~~in~~ pending clearance at the close of audit as detailed in the Annual Objection Statement.

Year	No. of items	Amount
1942-43	1	Rs. 2 0 0
44-45	2	107 11 0
45-46	20	109 11 0
	23	109 11 0

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

Forwarded to Executive Authority Karaikudi Municipal Council in duplicate with the request that the report may kindly 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 Karaikudi Municipal Council (for the year

ended ~~March~~ 31st March 1946) is herewith forwarded to the Secretary to Government, Education and Public Department with reference to Rule 58(d) of ~~the~~ Schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F. No.....dated.....

(True Copy)

A. Balasubramanian

Superintendent,
office of the Examiner of Local Fund Accounts,
Madras.

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4 5
Reply to the Audit Report on the Elementary Education Fund Accounts of the Karaikudi Municipal Council for the year 1945-46.

Paragraph 4: Pending objections of previous year: (a) Recovery of arrear of Provident Fund subscription from I. Meenakshi Sundaram teacher-Paragraph 9 of the ~~XXX~~ Audit Report for 1942-43:

The teacher is still on extraordinary leave without salary. The arrear subscription will be recovered as soon as he returns to duty and draws pay.

(b) Recovery of arrear Provident Fund subscription from other teachers: Please see ~~xxx~~ this office MC.No. BL.8443/45 dated 11-5-46 in reply to L.F.No.63 dated 5-4-46 of the District Inspector of Local Fund Accounts Ramnad in the same matter. The balances of subscription are recovered in instalments.

(c) Disposal of condemned articles-Paragraph 9 of the Audit Report for 1944-45: The articles will be disposed of shortly and credit shown at next audit.

Paragraph 5-Grant under Section 37 of the Elementary Education Act-Short Claim: Government have been addressed in the matter in this No.BL.4929/46 dated 5-3-47 and their order is awaited.

Paragraph 6-Higher Scales of pay not given effect to: The scales of pay have since been allowed to all teachers and the arrears of salary due have also been paid. Papers will be shown at next audit.

Paragraph 7-Sanction of Director of Public Instruction for expenditure in excess of budget provision: Sanction of the Director of Public Instruction will be obtained and communicated.

Paragraph 8-Excess Leave Salary: (a) The amount will be recovered and credit shown at next audit. (b) The amount will be recovered and credit shown at next audit.

Paragraph 9-Service registers: All the service registers will be verified now upto 31-12-46 and certificates recorded.

Paragraph 10: Tools and Plant Registers: (i) Entry in the Tools and Plant Register of the Sivankoil School will be shown at next audit.

6 (ii) The Tools and Plant register of the III Wafd School will be shown at next audit.

Paragraph 13-Pending objection: Every effort will be taken to settle as many of the objections as possible at next local audit. The annual objection statement will be returned with reply shortly.

Copy of Council's resolution No.401 dated 26-5-47. 7

pp 5-6 ante
Reply to the Audit Report on the Elementary Education Fund Accounts of the Municipal Council for the year 1945-46 for approval. (No.B1-8838/46.)

Resolution: Approved.

(Sd) S.N.P.A.Kaviraj
Special Officer.

(True copy)

Annual Account of Receipts and charges of the Elementary Education
Fund of the Karaikudi Municipality for the year 1945-46.

Head of Account.	Actuals for the year.	Final Budget appropriation.
Receipts---Ordinary.		
Opening balance ...	Rs. 3958-10--1	1580
1. Education Tax.		
Gross collections	Rs. 12920-14--8	15730
Deduct collection charges	Rs. 696--4--0	
Refunds	Rs. 8-11--3	
	<u>Rs. 12215-15--5</u>	
2. Fines and penalties under the Elementary Education Act.		
3. Income from investments etc.		10
4. School fees.		
5. Endowments.		
6. Contributions		
7. Other receipts ...	Rs. 11-13--0	10
8. Government grant		
(i) Under Sect.37 of the Ely.Edn.Act.		
(ii) Under proviso to Sec.37 of the Ely.Edn.Act.		
9. Contribution from the General Account.		
(a) For payment of temporary allowance of Rs.4/-		
(b) For other purposes.	Rs. 17350--0--0	17350
10. Investments realized.		
11. Advances ~~xxxxx~~ secured. ~~xxxxx~~ <i>received</i>		
Deduct refunds.		3100
Deduct amount transferred to Capital		28000
	<u>Rs. 29577-12--5</u>	
<u>Capital.</u>		
1. Government Grants.		
2. Endowments and contributions		
3. Loans		
4. Contribution from General Account ordinary.	3100--0--0	31000
5. Investments realized - Capital Add amount transferred from		
Total receipts ordinary and capital	<u>Rs. 32677-12--5</u>	31000
~~xxxxx receipts xxxxxxxx and xxxxxxxx~~		
Grand total including opening balance. ...	36656--6--6	32680

P.T.O.

Head of Account.

Actuals

Final Budget appropriation.

Expenditure--Ordinary.

1. Staff Salaries and allowances. Rs. 14751--2--0) 23680
Masters -- W.A. 10314--0--0)

Clerks and servants.

Education Tax collection charges
contribution to provident Fund

914--0--0 950

2. Contingencies and equipment

Contingencies

11--0--0 1770

House rent

1369--0--0 1770

Other items

1689--0--0 1920

Equipment

50

Furniture and apparatus

28--4--0 50

Library books and maps

7-10-11 100

Other items

100

3. Prizes and scholarships

4. Repairs to buildings

978-10--0 500

5. Interest on repayment of debt

6. Investments made

7. Advances recoverable

Total 30051-10-11 29120-A

Capital.

1. Lands and buildings.

1447--0--0 2500

2. Equipment--

(1) Furniture and apparatus

1471--4--0 300

(2) Library books and maps

50

(3) Investments made

(4) other items

50

Total 2918--4--0 3100

Total ordinary and capital

32969-14-11 32220

Closing balance

3666--7--7 460

Grand total including closing
balance.

36636--6--6 32680

A- In G.O.No.530 E. & P.H. dated 11--3--46 the Council has
permitted to raise the provision under the head
Expenditure--Ordinary from Rs.29120/- to Rs.33300/-.

Handwritten signature
28.6.47
District Inspector
of Local Funds Accts.
Handwritten signature
28647.

L.F. 2073 / 47.47

Examiner's Office.

Subject:- Audit Report-Karaikudi Municipality-Elementary
Education Funds-1945-46- Replies.

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

Handwritten signature

Assistant Examiner of Local Fund
Accounts.



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Audit Report. Karailundi Municipality.

1945-46. G. G. Fund. Recorded

From the Examiner of L.F. Accts. L.F. 2073/47 d 5.7.47

Order no. 1685 Edu. dated, 26.7.47
Rs.

Recorded.

To
The Commr. L.S.O.

(Karailundi P.M.)
" D.P. 9. (with a copy of report)
" Examiner of L.F. Accts.

Detd
20/7

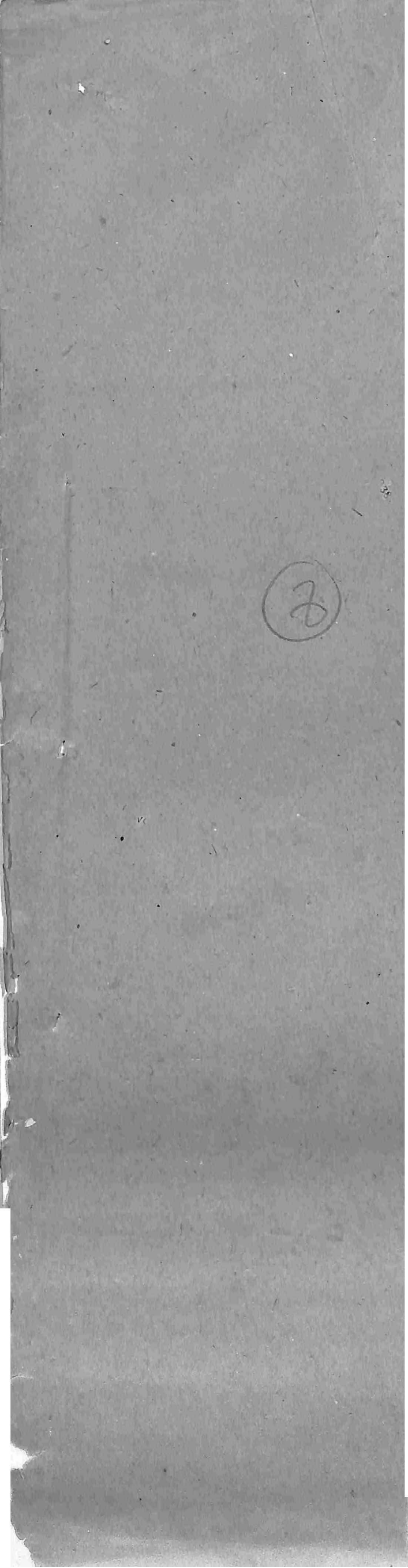
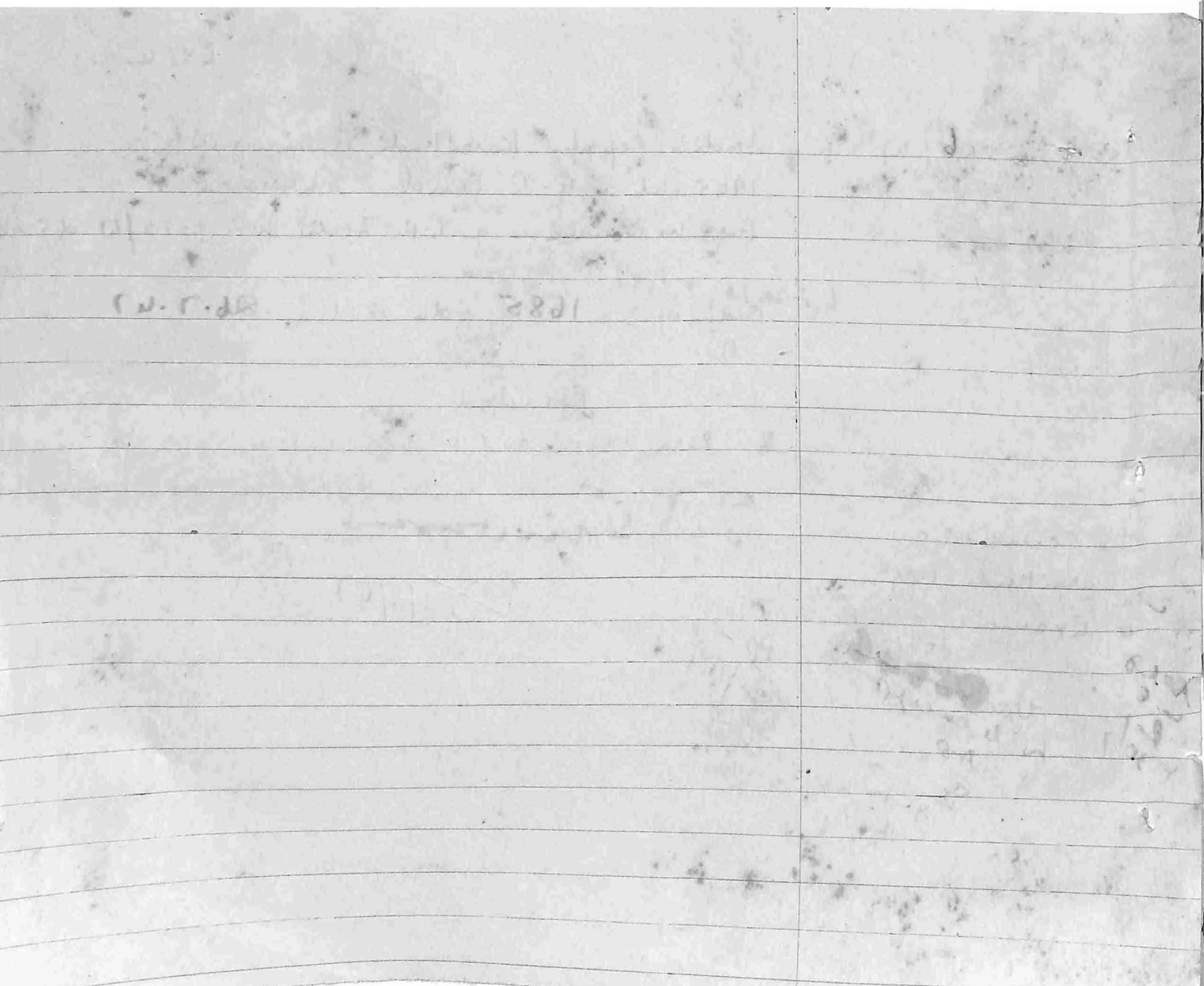
also submitted
to all except
D.O.
29.7.47

2. Para. 5 of the Audit Report and the reply of the
Rel. Cl. The matter is under consideration
of the Govt.

the
22.7.47

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25/7/47



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