

Close.
2/6/48

Edu. (1948)

Q.O. No. 1017. Edu.
Mo.

Dated 29-4-48.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE VIRUDHUNAGAR MUNICIPAL COUNCIL OF THE RAMNAD DISTRICT FOR THE YEAR 1946-47

Name of auditor: Sri K.S. Ramaswami Ayyar, District Inspector of Local Fund Accounts.

Time taken for audit: From 23rd June 47 to 5th July 47.

The Office of Executive Authority was held by Sri S. Muthuramalingam, Commissioner during the year.

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. 21,882-7-3 agrees with the balance in the Account for March 47.

The sum total of closing balances according to cash books relating to General, Elementary Education and Electric License Account is in agreement with the balances in the Treasury and 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.

(1)
4. PENDING OBJECTIONS OF PREVIOUS REPORT. /Para 4 of audit report for 45-46 - para 4 of audit report for 44-45, para 4 of audit report for 43-44, para 2 of audit ~~xxxxxx~~ objection statement for 42-43.

No action was taken so far to recover the cost of missing articles or to get it written off with the sanction of the Council in spite of repeated references. The objection is long pending and needs to be settled without any more delay.

(II) Para 7(a) and (b) of audit report for 45-46 - Maintenance of service register.

The defects pointed out remained yet to be remedied. Early action is called for.

5. MONEY ORDER - ACKNOWLEDGMENT WANTING. Money order acknowledgments for the remittances of money orders in respect of two cases to the extent of Rs. 39-6-0 as detailed in items 4 and 5 of Annual Objection Statement were wanting.

6. TOOLS AND PLANT REGISTERS. The tools and plant registers (8 volumes for 13 Elementary Schools) were not written up for 47-48 as required by article 367 of the Municipal Account Code.

The

The Municipal Council in its resolution No.433 dated 30th July 1946 wrote off the articles detailed in item 9 of the Annual Objection statement to the value of Rs.84-14-9. The unserviceable articles were not sold and the sale proceeds credited to Municipal Funds. There was no record to show that these articles ^{were} ~~are~~ unfit even for sales.

7. The general result of audit may be considered satisfactory.

8. The gross receipts and charges of the year were Rs.68,071-13-1 and Rs.47,600-13-2 respectively.

9. ELEVEN objections involving a sum of Rs.58-15-3 were pending settlement at the close of the year as detailed in the Annual Objection Statement.

YEAR.	NO.OF OBJECTIONS.	AMOUNT.
		Rs. A. P.
1942-43.	1	-
1945-46.	1	-
1946-47.	9	58 15 3
	<u>11</u>	<u>58 15 3</u>

T.K. SRINIVASAN,
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 1947 is herewith forwarded to the Secretary to Government, Education and Public Health Department, Fort St. George, Madras with reference to rule 58(d) of Schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.F.No. dated:

/TRUE COPY/

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

S.S./25.8.

Opening Balance

Opening Balance

1. Education tax-

Gross collections

Deduct collection charges

Net

2. Fines and penalties under the Elementary Education Act.

3. Income from investments, etc.

4. School-fees

5. Contributions

6. Other receipts.

7. Government grant

(i) Under section 37 of the Elementary Education Act.

(ii) Under provision to section 37 of the Elementary Education Act.

(iii) Arrear toll Compensation

8. Contribution from the General Account -

(a) For payment of temporary allowance of Rs.4/-

(b) For other purposes

9. Investments realised

10. Advance recovered

Deduct refunds

Deduct amount transferred to Capital

TOTAL

Add amount relating to endowments shown under H.Endowments Account. (For details vide Subsidiary Account).

Grand Total.

Capital

1. Government grants.

2. Contributions

3. Loans

4. Contribution from General Account-Ordinary

5. Investments realised

6. Add amount transferred from Ordinary

Total

3832-11-4

21973-12-7

5-12-0

10809-10-0

850-0-0

14200-0-0

20240-0-0

7-5-6

2372-15-0

65698-14-1

2372-15-0

2372-15-0

1 - - -

20200 - - -

50 - - -

50 - - -

10660 - - -

850 - - -

14200 - - -

20240 - - -

10 - - -

20000 - - -

46240 - - -

20000 - - -

20000 - - -

Actuals for Final Budget
the year appropriation

Add amount relating to endowments shown
under H. Endowment Account. (For details
vide subsidiary account).

Grand total		
Total receipts Ordinary and Capital	68071-13-1	66240.-
Grand total including Opening Balance	71904- 8-5	66241 - -

<u>Expenditure Ordinary</u>		
1. Staff		
Salaries and allowances	23672-15-0	38790.-
Masters Dearness allowance	16591- 0-0	
Clerks and servants		
Contribution to Provident Fund	1182-0- 0	1450 - -
Travelling allowance		
Stipend of teachers sent for training	60- 0-0	
Education - Tax collection charges	1169- 0-0	700. - -
2. Contingencies and equipment		
Contingencies		
House rent	1906-11-0	1900 - - -
Other items	1842-11-2	2000 - - -
Equipment -		
Furniture and apparatus	321-0 -0	200 - - -
Library books and maps	37- 8-0	100 - - -
Other items		
3. Prizes and scholarships		100 - - -
4. Repairs to buildings	818- 0-0	1000 - - -
5. Interest on and repayment of debt		
6. Investments made		
7. Advance recoverable		

Total	47600-13-2	46240.-
		+ 2760. - -

Add amount relating to endowments shown
under H. Endowments Account (For details
vide subsidiary account)

Grand total

So. No. 158 2m.
Date 29.1.47

the year MUNICIPAL OFFICE appr
27 AUG 1947
VIRUDHUNAGAR.

1891-12-0

529- 8-0

150 - 1

166 - -

20000 - 1

41320.

Go Ms. No 158 Edm.
dated 29. 1-

2. Equipment-

(i) Furniture and apparatus

(2) Libaray books and maps

(3) Investments made

(4) Other items

Total

2421-4-0

Add amount relating to endowments shown under H. Endowments Account. For details vide subsidiary account

Grand total

Total Ordinary and Capital

50022- 1-2

66240 -

Closing Balance

21882- 7-3

1-1-

Grand total including closing
balance

71904- 8-5

66241. -

Camp - Waco Texas.
Dated 16th July 47.

14 Yucca schottlandii
16.7.47
St. Inspector of Local Fund Accts.
Ranmad at Madras.

b 9

Draft Replies to the Audit Report on the Elementary Education
Fund Accounts for 1946--47..
-ooo-

Para 4 (1)

The missing articles were written off and sold in public auction. The sale proceeds were remitted in M.R.No.1412 dated 20-10-47.

(ii)(a)

Statement of Immovable properties have already been obtained from officers and servants and they will be produced during next audit.

(b)

The attestation of the servants in this service registers has been obtained. All service registers will be produced for verification during next audit.

Para 5. Will be produced during next audit.

Para 6. The Tools and Plant Registers in respect of the elementary schools have been written up for 1947-48. They will be produced during next audit.for verification.

The sale proceeds of the unserviceable articles were remitted in M.R.No. 1412 dated 20-10-47.

S.S.18.12.

S. M. M. V. V.
Commissioner.

7
11
Copy of resolution of the Municipal
Council Virudhunagar No 800 dated
15-12-1947.

Subject.

Read audit-report on the Elementary
Education Fund Accounts of the
Virudhunagar Municipality for the
year 1946-47. and the draft-replies
thereon.

Resolution

Draft-replies approved.

Sd. M.S.P. Nadar
Chairman

True copy

Sd. S. Sathuramalingam
Commissioner

True copy

25/12/47.

Uthamaswami
25.12.47
District Inspector of
Schools

8 13

Draft Replies to the Audit Report on the Elementary Education
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-ooo-

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8.8.18.12.

S. M. ...
Commissioner.

L.F. Form No. 285.
M.F. No. 148.

In all references please
quote S.C. No.

Service No. 1296

Municipal
Panchayat
ELECTRICITY DEPARTMENT.

No. 39

ORIGINAL.

12.15.41

Bill for electric energy supplied and miscellaneous items during the month ending ...

Dr.

Municipality.
Panchayat Board.

To the
Commissioner.

Fixed charge. Demand charge. Consumption units at ...
K.V.A. H.P. at Rs. K.W. H.P. per unit
Rs. A. P.

Other charges—
Do. at Rs. do.
Do. at Rs. do.
Meter rent at Rs. per month
Or Minimum charge
Do. do.
Do. do.
annas per unit
H.P. K.V.A.

Total ...

E. & O. R.

Bill Collector.

Accountant.

Commissioner.
President.

14

9 (a) 15
Copy of resolution of the Municipal
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15-12-1947.

Subject.

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Education Fund Accounts of the
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thereon.

Resolution

Draft replies approved

Sd. M. S. P. Nadar
Chairman

True copy.

Sd. S. Suthuremalingham
Commissioner

True copy.

Maenawane
25.12.47
District Inspector of
Schools

25/12/47.

L.F. Form No. 285.
M.F. No. 148.

In all references please
quote S.C. No.

Municipal Panchayat
ELECTRICITY DEPARTMENT.

No. 40

Bill for electric energy supplied and miscellaneous items during the month ending 31st Dec 1940

ORIGINAL.

52.15.41

To the
Commissioner.

Municipality.
Panchayat Board.

Dr.

Rs. A. P.
K.V.A. at Rs. H.P.
K.W. H.P.
per K.V.A. H.P.
annas per unit

Consumption units at
Do. do.
Or Minimum charge
Meter rent at Rs. per month
Do. at Rs.
Do. at Rs.
Other charges—
Hire purchase instalment
Arrears
Interest/Surcharge/Rebate
Other items (specify)

Total

Rupies.

F. & O. E.

Bill Collector.

Accountant.

Commissioner.
President.

Examiner's Office.
Sub - Audit Report- 1946-47- E.E.Fund- Virudhunagar
Municipal Council- Replies.
Forwarded to the Secretary to Government, Edn.,
and P.H. Department with copies of the replies of the
Commissioner and the resolution of the Municipal
Council.
Assistant Examiner of Local Fund
Accounts.
20 JAN 1943
EDUCATION AND PUBLIC HEALTH DEPT.
ASSISTANT SECRETARY TO GOVERNMENT

C.No. 4201/48

Edn. & P.H.(G.I.) Deptt.

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council, Vimadhnagar, .. - Recorded with

remarks.

READ: From the Municipal Commissioner,,
Ref. No. dated

p. 17 of

From the Examiner of Local Fund Accounts, L.F.No. 6938
dated. 17-1-48

ORDER No.

At Ms. R.

1017 EDUCATION, dated the 29.4.48

Recorded.

See

27.4.48

28/4/48

To the Municipal Commissioner, Vimadhnagar

through C.M.C.

The D.P.I. (with a copy of
Audit report)

The Examiner of L.F. Accounts

Spare copy.

28/4/48
17/5/48

