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Edm. (1948)

G.O.

No.

1051. Edm.

M.

Dated 30-4-48.

(7)

L.F. 5872
25.11.47

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Examiner's Office.

Sub:- Audit Report- 1946-47. Elementary Education
Fund - Karur Municipal Council- replies.

92966

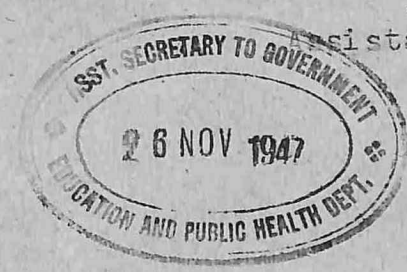
p. 11 infra

Forwarded to the secretary to Government, Edn.
and P.H. Department with copies of Commissioner's
replies and the resolution of the council (Special
Officer).

J. K. S. [Signature]

p. 11 infra

Assistant Examiner of L.F. Accts.



12 spare (3)

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE KANNUR MUNICIPAL COUNCIL, TRICHINOPOLY DISTRICT, FOR THE YEAR 1946-47.

Name of Auditor: Sri M. Mariasusainathan, B.A.,
District Inspector of Local Fund Accounts.

Time taken for audit: From the 16th June 47 to 29th June 1947.

The Office of Commissioner was held by Sri S. Krishnaswami Pillai from 1st April 1946 to 16th March 1947 and by Sri C. Ganapathi Pillai from 17th March 1947 to 31st March 1947.

2. (a) 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 agrees with the balance appearing in the consolidated account of the various funds for March 1947 and is in agreement with the balance in the Treasury pass book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

(b) During the year, the rate of Education Tax was increased, by direction of Government, from 1 1/2 per cent to 1 5/6 per cent annum on property rentals from 1st April 1946. This account for increase of receipts from Education Tax during the year.

3. EXPENDITURE IN EXCESS OF THE SANCTIONED LIMIT - SANCTION WANTING.

not put up
In G.O. No. 200 Edn., dated 26th January 1938 the Government sanctioned the debit to the Elementary Education Fund of the charges incurred on account of the conveyance of Gosha Girls subject to the condition that the cost of the maintenance of the bull and the cart and the pay of the driver did not exceed Rs. 185/- per annum. But the expenditure has been debited to the Elementary Education fund to the extent of Rs. 420/- as shown below. The excess expenditure would need to be regularized with the sanction of Government.

Pay and cost of living allowance of the driver at Rs. 9 plus 16 per mensem.	Rs. 300	0	0
Maintenance charges of the bull for 46-47 (TE. Vr. 78 of March 47).	120	0	0
Total.	420	0	0

4. TENDERS NOT CALLED FOR - SUPPLY OF FURNITURE. Furniture such as tables, benches etc. to the cost of Rs. 398-8-0 was purchased from

from St. Theresa's Mechanical workshop and paid for in Vr.1856 of March 47. But tenders were not called for as required by G.O.No. 2248 L.A., dated 31st July 1942. Mere quotations were called for from three of the local firms and the lowest quotations of St. Theresa's Mechanical Workshop were accepted by the Contract Committee in its resolution No.10 dated 1st February 1947. The omission to call for tenders is an irregularity which would need to be condoned by Government.

5. EXCESS GRANT DRAWN UNDER SECTION 37 OF THE ELEMENTARY EDUCATION ACT.

A sum of Rs.7,188-3-0 was drawn as grant under Section 37 of the Elementary Education Act for the year 1945-46. But a sum of Rs.3-11-9 being the refund of Education tax, was not taken into account for purposes of grant. As grant is not due on the sum of Rs.3-11-9 the grant of Rs.3-11-9 drawn in excess would need refund to Government.

6. EDUCATION TAX NOT LEVIED ON NEARBY VACANT SITES. In Memorandum

19158 A-2 Edn., dated 8th May 1944 Government have issued orders that Education tax should not be levied on vacant sites when the tax is levied on the basis of extent. In view of these orders Education tax was not levied on vacant sites as they were assessed to tax at Re.0-2-0 per 80 sq. yds. or part thereof as per Council's Resolution in G.R. No.590 dated 12th January 1931. But it has been held that in the absence of a specific provision in the Madras Elementary Education Act for exempting any particular class of property from Education tax, the vacant sites cannot be exempted from levy of the Education tax. It is for consideration whether steps may not be taken to revise the basis of assessment now adopted so as to admit the levy of education tax on this class of property also.

7. The result of audit may be considered satisfactory.

8. The gross receipts and charges for the year were Rs.44,645-15-6 and Rs.45,570-10-10 respectively.

9. SEVEN items of objections as detailed in the annual objection statement involving an amount of Rs.642-7-9 were pending settlement at the close of the year.

T.V. SRINIVASAN,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.
Forwarded

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 Local Fund 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 Karur Municipal Council for the year ended 31st March 1947 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 1920. The original was forwarded to the Executive Authority in L.F.No. Dated:

/TRUE COPY/

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

3.8./26.7.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND
ACCOUNT OF THE KARUR MUNICIPAL COUNCIL FOR THE YEAR 1946-47

Heads.	Actuals for 1946-47	Total Final Budget appropriation
Opening Balance.	Rs 934-11-4.	1247
Receipts- Ordinary.		
(1) Education Tax.	Rs 12009-14-6	10,633
(2) Fees and Penalties under the Elementary Education Act.		
(3) Income from investments etc.		
(4) School fees.		
(5) Endowments		
(6) Contributions.		
(7) Government grants:		
(1) Under sec.37 of the Elementary Education Act.	Rs 7188-3-0	7036
(2) Under proviso to section 37 of the Elementary Education Act.	6557-0-0	6567
(3) For payment of Dearness allowance		
(8) Other Receipts.	Rs 755-9-4	100
(9) Contribution from General Account.	19060-0-0	19060
(10) Investments realized.		
(11) Advances Recovered. DEDUCT REFUNDS. Deduct-Amounts transferred to capital.	Rs 934-11-4	30
Total	Rs 44635-15-6	4335
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.		
Total		
Total Ordinary and Capital	44635-15-6	43,350
Grand total including opening balance.	45570-10-10	44,597

Actuals for 1946-47	Total	Final Budget appropriations

1. Staff:-

Staff:-
Salaries and allowances

Masters

Clerks and Servants

Clerks and Servants
Education tax- Collection charges
President fund

Contribution to Provident fund

~~Travelling Allowance~~

Stipend of teachers sent for training.

Contingencies

House Rent

Other items.

Equipment

Furniture and apparatus

Library Books and maps

Other items.

3.Prizes and scholarships.

4. Repairs to Buildings.

5. Contributions to Panchayats.

6. Interest on & Repayment of debt

ments made

8. Advances Recoverable.

Total

Expenditure-Capital

1.Lands and Buildings.

2. Equipment

(1) Furniture & apparatus

(ii) Library books and

(11) Libras.
maps.

maps.
(iii) Investments made

(iii) Investments
(iv) Other items.

Total

Total Expenditure
(Ordinary & Capital)

Total closing balance.

Grand total, including
closing balance.

23650 - 4 - 6	36276
288 - 0 - 0	694
699 - 0 - 0	660
1282 - 0 - 0	1350
16126 - 3 - 6	

1271-8-0 1440
1553-5-10 3000

398- 8-0 400
50

70-0-0 70
231-13-0 500

45570 - 10 - 10 44,440

45570-10-10 44,440

157

W. M. Massey, District Inspector
of Local Fund Accounts,
Washington, D. C.

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Replies.

Para 3. The Government have been addressed for the sanction of expenditure in excess of Rs. 185 already sanctioned in G.O.No. 200 Education dated 26-1-1939- Orders are awaited

Para 4. The Government have been addressed for sanction.

Para 5 The excess grant of Rs.3-11-9 drawn under Section 37 of the Elementary Education Act during 1946-47 was credited into the Sub Treasury in chalan No. 798 dated 16-9-1947

Para 6 The Government have been addressed and the orders are awaited.

Para 9 Early steps are being taken to settle the outstanding objection.

Extract from the proceedings of the Municipal Council, Karur

Audit report on the elementary education fund account for the year 1946-47 and draft replies thereon

C.R. No. 549 dated 1-10-1947

Draft replies approved.

SD.C. Ganapathy
S.O.

/True Copy/

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C.No. 92966 / 48

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

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

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

From the Examiner of Local Fund Accounts, L.F.No. 5872 dated. 25.11.47

ORDER No. EDUCATION, dated the 30/4/48

Recorded.

2. Paragraph 3 of the Audit Report. The matter is under consideration.
3. Paragraph 4 of the Audit Report. Orders have been issued in G.O. No. 454 Edn. d. 10.3.48
4. Paragraph 6 of the Audit Report. The matter is under consideration.

To The Municipal Commissioner,
Karur Dist. through C.M.C.
The D.P.I. (with a copy of
Audit report)
The Examiner of L.F. Accounts.
Spare copy.

29/4/48

