

Edu. (1948) Department.

Ms. SERIES.

G.O. NO.

1202 Edu.

Dated

13-5-1948.

(8)

[Despatch Abstract.]

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

LF 812-29-4108 Examiner's Office. 2
 Sub:- Audit Report- Elementary Education Fund 1946-47
 Karaikudi Municipal Council- Replies.

Forwarded to the Secretary to Government, Education
 and P.H. Department with copies of the replies of the
 Commissioner and the resolution of the Municipal Council.

Assistant Examiner of L.F. Accounts.



KPZL
 30/4/48. 31565

36/19-9-47. 3

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

Name of auditor:- Sri K.S.Ramaswamy Iyer, District Inspector of L.F.Accounts.
Time taken for audit: From the 20th August 1947 to the 31st August 1947.

The office of the Executive Authority was held by Commissioners Sri C.Ganapathi from the 1st April 1946 to the 1st August 1946 by Mr.D.Thangia from the 2nd August 1946 to the 21st March 1947 and by Sri S.N.P.A.Kaviraj from the 22nd March 1947 to the 31st March 1947.

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 was in agreement with the closing balance of the previous year. The closing balance viz., Rs.14,738-13-4 agrees with the closing balance of the Elementary Education Fund in the abstract attached to the account for 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(1) PENDING OBJECTIONS OF PREVIOUS YEARS.
PARAGRAPH 9 of audit REPORT FOR 1944-45. B4.
PARAGRAPH 4 " " 1944-45. B4.
" 4(a) " " 1945-46. C2

Records in support of the replies were not made available for audit. The recovery of the balance of Rs.2/ being the Provident Fund subscription in arrears due from Sri I.Meenakshisundaram, teacher is still awaited.

(2) PARAGRAPH 6 OF AUDIT REPORT FOR 1944-45.
" 4(b) " " 1945-46.
RECOVERY OF ARREAR PROVIDENT FUND SUBSCRIPTION.

Recoveries due in respect of the following four teachers are awaited. Kalyani Ramiah, Vairanatha Mudaliyar D.Sebartian Albert Chellathurai.

(3) PARAGRAPH 9 OF AUDIT REPORT FOR 1944-45. (Paragraph 4(c) OF AUDIT REPORT FOR 1945-46.

No action has yet been taken to dispose of the articles in public auction, as promised.

(4) PARAGRAPH 7 OF AUDIT REPORT FOR 1945-46. The sanction of the Director of Public Instruction promised to be obtained is still



awaited. Records were not produced to see if necessary action was taken to address the Director of Public Instruction in the matter.

(5) PARAGRAPH 8(a) OF AUDIT REPORT FOR 1945-46. Action was not taken to recover the excess payment of Rs.27/- from Sri H.Krishna Rao, teacher though he joined duty from extraordinary leave.

(6) PARAGRAPH 8(b) OF AUDIT REPORT FOR 1945-46. The excess payment of Rs.18-6-0 remained yet to be recovered from Mr. S. James, teacher though promised. Early action is called for.

(7) PARAGRAPH 10 OF AUDIT REPORT FOR 1945-46. Records in support of replies were not made available even during the annual audit.

5. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT - SANCTION WANTING.

The expenditure of Rs.433-10-6 under the head of Account "3 Prizes and scholarships" exceeded the budget allotment of Rs.60/- sanctioned in G.O.No.530 Education dated the 11th March 1946. The sanction of the Council and the Director of Public Instruction was not obtained as required in the rules appended to G.O.No.139 Education dated 29th January 1942.

6. OBJECTION STATEMENT NOT RETURNED WITH REPLIES. The annual objection statement for 1945-46 issued on 30th September 1946 has not yet been returned with replies inspite of reminders and special letters.

7. SERVICE REGISTERS NOT VERIFIED. The service registers of all teachers were not maintained upto date and the annual certificate of verification was not recorded in the service book as required by rule 16 of the rules relating to establishments under municipal councils

8. TOOLS AND PLANT REGISTERS. TOOLS and plant registers relating to all elementary schools were not verified and certificate of verification recorded therein as required by article 367 of the Municipal Account Code.

9. RESULT OF AUDIT. The general result of audit may be considered fairly satisfactory.

10. The gross receipts and charges for the year were Rs.45193-6-0 and Rs.34121-0-3 respectively.

11. Twenty eight items of objections involving a sum of Rs.143-14-0 were pending clearance at the close of audit as detailed in the

Annual objection statement.

YEAR.	NO. OF OBJECTIONS	AMOUNT.
1942-43	1	Rs.2 0 0
1944-45	2	---
1945-46	17	107 11 0
1946-47	8	34 3 0
	<u>28</u>	<u>143 14 0</u>

T.K.Srinivasan,
Assistant Examiner of L.F.Accounts,
Southern Circle, Trichinopoly.

Forwarded to the Executive Authority Ramanad 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, Ramanad at Madura with your reply in triplicate duly approved by the Municipal Council for submission to Government.

P.T.O.

-4-
 Duplicate copy of the final statement of audit of the ~~XXXXXX~~ Elementary Education Fund Accounts of the Municipal Council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government ~~XXXXXX~~ Education Fund 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.

(TRUE COPY)

Recd p 21
10/9/47
 Superintendent,
 Office of the Examiner of L.F. Accounts,
 Madras.

MAVS/13/9/1947.

4
15/9/47

Head of Account

Actuals for the year
 Final Budget- Appropriation

	Rs.	A 0.	Rs.	A 0.
Opening balance	3666	77	740	--
1 Education tax - gross collections	11925	1	12990	--
2 Fines and penalties under E.E. Act				
3 Income from Investments				
4 School fees				
5 Contributions				
6 Other receipts	2	6	10	--
7 Government grant				
(i) Under section 37 of E.E. Act	12215	15	11870	--
(ii) Under proviso to section 37 of the E.E. Act				
8 Contribution from General account				
(a) For payment of temporary allowance of Rs. 4/-				
(b) For other purposes	17350	--	17350	--
9 Investment realised				
10 Advances recovered				
11 Deduct - refunds				
Deduct - amount transferred to Capital			3700	--
Total	411493	6	38520	--
Capital				
1 Govt. grant				
2 Contributions				
3 Loans				
4 Contribution from General account ordinary	3700	--	3700	--
Total	3700	--	3700	--
Total receipts ordinary & Capital	45193	6	62220	--
Grand total including opening balance	45859	12	42960	--

Paragraph 7: Verification of service registers:
The service of all teachers are being verified upto date and necessary certificates recorded. They will be shown at next audit.

Paragraph 8: Tools and Plant Registers:
The tools and plant in all schools will be checked shortly and necessary certificates recorded.

Paragraph 11. Pending objections.
All possible steps will be taken to settle as many as objections as possible at the time of next audit.

K. V. Narayana
Commissioner
Karaikudi Municipality.

S.A. 12-3

13.3.48

Read: Audit report on the Elementary Education Fund Accounts of the Council for the year 1946-47 and reply.

Note: Council's approval for the reply furnished is requested.

Resolution: Note approved.

Sd/ K.P.A.R.M. Chockalingam
Chairman

(True translation)

3.4.48

R. Sundaresan
3.4.48
Manager.

c.no. 31568/48

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

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal

Council, Karaikeudi, ... - Recorded with

remarks.

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

page 1 of From the Examiner of Local Fund Accounts, L.F.No. 812
dated. 29.4.48

ORDER No.
By/Ms. .../2.0.2. EDUCATION, dated the 13th May 1948

Recorded.

11.5.48

11/5/48

12/5/48

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

As except to
D.P.I.
as per order
25/5/48

.....

at square 4
on 6.9.4
the distance as
between
at square 4
on 6.9.4
the distance as
between

11