

Close
Gen. Pⁿ (1948) Department.

1023 SERIES.

G.O. NO. 2994 *Bdm.*

Dated 25. 11. 48

[Despatch Abstract.]

Audit Report 1947-48 - G. B. Pura
Ml. Cl. Rajapalayam - Reviewed
with Vemanes.

Back Papers.

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

Further Papers.

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

e.N.
83509/ug

L.F. 6617

Examiner's Office.

Subject:- Audit Report- Elementary Education Fund Accts-
Rajapalayam Municipal Council- 1947-48-
Replies- forwarded.

Forwarded to the Secretary to Government, Education
and Public Health Department, with copies of Commission-
er's replies and the resolution of the Council approving
the same.

Para 4 of Audit Report:- The connected papers were
forwarded to Government in L.F. 5349 dated 28-9-1948.

Asst. Examiner of L.F. Accts.

LOCAL ADMINISTRATION DEPARTMENT. 34

From Sri.R.Vairaswamy Pillai, B.A., To The District Inspector of
Municipal Commissioner, Local Fund Accounts,
Rajapalayam. Ramnad at Madura.

D.Dis.No.5974/48 dated 26-9-48.

Sir, Ref:L.F.No.3616 dated 5-8-48.

Enclosed please find a copy of the reply in triplicate
duly approved by the Municipal Council in its No.28 dated
20-9-48 (copy enclosed) for the Audit Report on the Elemen-
tary Education Fund Accounts of this Municipal Council for
the year 1947-48.

SRM.27-9/-

STG R. Vairaswamy
Commissioner.

27/9/48

4
Copy of M.C.R.No.28 dated 20-9-48.

28. Audit Report of the Elementary Education Fund Account
for 1947-48. "Approved"

Sd.P.L.Duraiswamy Raja,
Chairman.

/ True Copy

R. V. S.
Commissioner.

27/9/48

L.F.3616/5-8-48

AUDIT REPORT ON THE ELEMENTARY EDUCATION
FUND ACCOUNTS OF THE RAJAPALAYAM MUNICI-
PAL COUNCIL OF THE NAMNAD DISTRICT FOR-
THE YEAR 1947 - 48.

* * *

Name of auditor: SRI K.S. RAMASWAMI AYYAR:
District Inspector of Local Fund
Accounts.

Time taken for | From the 17th June, 1948
audit. | To the 30th June, 1948.

The office of EXECUTIVE AUTHORITY was held by SRI
R. SRINIVASAN, B.A., from the 1st April 1947 to the 16th July
1947 and by SRI R.S. RAMALLIGAM from the 17th July 1947 to the
31st MARCH 1948.

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. A
single cash book was maintained for both the General and Ele-
mentary Education funds during the year. The closing balance
in the cash book agrees with the consolidated closing balance
of various funds in the account for MARCH 1948 and is in agree-
ment with the balances in Treasury and Imperial Bank of India
pass books after allowing for outstanding cheques and unremit-
ted revenue at the close of the year and for a sum of Rs. ---
Rs. 2,281/10/11 given credit in the cash book and remitted in pay
office of the Imperial Bank of India on 30th March 1948 but
taken credit in the bank account in April 1948.

3. The more important irregularities are detailed
below. Irregularities of a minor nature are detailed in an annual
objection statement which should be read as part of this report.

4. EXPENDITURE IN EXCESS OF BUDGET REAPPROPRIA-
TION: The total expenditure under Ordinary amounted to
Rs. 12,713/11/6 against the total budget provision of Rs. 12,650/-
as sanctioned in G.O. Dist. 191, Edn., dated 1st February 1947
and modified in G.O. Dist. No. 687, Edn., dated 30th March 1947.
The Sanctions of Government as required by G.O. No. 139, Edn.,
dated 29th January 1947 remained to be obtained for the excess
of Rs. 63/11/6.

6
5 (a) LOSS BY FIRE: Articles to the value of Rs. 190/3/- kept in the back portion of Muhammedan Girls school, Sambandapuram as detailed in item 2 of the annual objection statement were reported to have been destroyed by fire on 31st January 1948 by local miscreants who set fire and looted some houses in the Muslim quarters in Sambandapuram. The articles would need to be written off from the accounts with the sanction of the Council. If Government contemplate collection of collective fine, compensation may be claimed from Government.

(b) It is reported that the school was located in a rented building. It may be stated if the owner had not applied for damages.

6. TOOLS AND PLANT REGISTERS NOT VERIFIED: The Tools and Plant registers relating to the Muhammedan Girls school, Sambandapuram were not verified and certified to as required by Article 367 of Municipal Account Code.

7. Result of audit: The result of audit may be considered SATISFACTORY.

8. RECEIPTS AND CHARGES: The gross receipts and charges for the year were Rs. 12,459-13-2 and Rs. 12,900/13/6 respectively.

9. OBJECTIONS PENDING SETTLEMENT: FIVE items of objections relating to the year 1947-48 involving a sum of Rs. 210/3/- were pending settlement as detailed in the annual objection statement.

S. RANGASWAMI AYYAR,

Assistant Examiner of Local Fund
Accounts: Southern circle: TRUCHIRAPALLE.

Forwarded to the Executive Authority, Rajapalayam Municipal Council, (Ramanad Dt) with the request that the report may kindly be returned 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 the Rajapalayam municipal council (for the year ended 31-3-48) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to Rule 92(a) of Schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority, Rajapalayam municipal council in L.F.No. 11/48.

/True copy/

Examiner's office Madras - 21

Mvl. 3.8.48.

R. Balasubramanian
SUPERINTENDENT.

Copy of Replies to the Audit Report for 47-48 under Elementary Education Fund Accounts.

Para 4. The Government have been addressed in the matter through the Examiner of Local Fund Accounts in this office Ref: B.I.No. 6084/48 dated 16-8-48.

Para 5(a) On a similar reference to the Government the Collector instructed in reply that the trial judge may be moved in the matter. The trial judge when addressed has stated that such request cannot be entertained in a criminal court. In as much as the case has not yet been disposed of, action for any recovery of loss is not sustainable and as such the objection taken in audit may be dropped.

Para 5(b) The owner of the buildings does not seem to have applied for the damages.

Para 6 The Commissioner has verified the actual Tools and Plant of Muslim Girls school on 21-8-48.

Sd. R. Vairaswami Pillai,
Commissioner, 10-9-48.

/ True Copy /

SRH.27-9/-

9/9 R. Vairaswami
Commissioner.

for
27/9/48

Annual Account of Receipts and Charges of the Ele. Edn. Fund
of the Rajapalayam Municipality for the year 1947-48

Actuals	(2)	3	Actuals for the year	Final Budget Appropriation	Remarks
		C. Elementary Education Account Receipts - ordinary			
		Opening balance	441.04		
		1. Education Tax -			
		Cross 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	1.8.0		
		7. Government grant			
		(i) under Section 37 of Ele. Edn. Act			
		(ii) under provision under Sec 37 " "	1454	1454	
		8. Contribution from the General Account			
		(a) for payment of temporary allowance of Rs 4			
		(b) for other purposes	11004.52	11054.1	
		9. Investments realised			
		10. Advances recovered			
		Deduct: refunds			
		Deduct: amount transferred to capital	187.20	1800	
		Total	12272.11.2	10195	
		Total amount relating to endowments			
		Shown under H. Endowments Account			
		(For details vide subsidiary Account)			

10 Capital

1. Government grants
2. Contributions
3. Loans
4. Contribution from General Revenue - ordinary
5. Investments realised
6. Add amount transferred from ordinary

187.2.0 1800

187.2.0 1800

Add amount relating to endowments shown 4. Endowments Account (for details, vide Subsidiary Account) General Total

Total receipts - ordinary & Capital

12459.13.2 11995

General Total, including opening Balance

12900.13.6 11995

Expenditure - ordinary

1. Staff - Salaries & allowances, Masters, Dearness allowance, Clerks & servants, Contribution to P. & T, Travelling allowance, Stipend of teachers sent for training
2. Contingencies & equipment - contingencies, House rent, Other items, Equipment, Furniture & appliances, Library books and maps, Other items
3. Prizes and scholarships
4. Repairs to buildings
5. Interest on debt repayment by debt
6. Investments made
7. Advances recoverable

7205.0.0 8200

3603.2.0

306 250

684 720

915.9.6 200

20

10

20

75

12713.11.6 11,155

Add amount relating to endowments shown under 4. Endowments Account General Total

Capital

1. Land and buildings
2. Equipment - (i) Furniture & appliances, (ii) Library books & maps, (iii) Investments made, (iv) Other items

132.15.0 200

54.2.0 50

29.1.0 50

Total

187.2.0 1800

Add amount relating to endowments shown under 4. Endowments Account (for details vide Subsidiary Account) General Total

Total ordinary & Capital

12900.13.6 11,995

Charging balance

General Total including charging balance

12900.13.6 11,995

(Sd) K. S. Ramaswamy Ayyar 12.7.48 Libr. Inspector 2.7.48.

(Time egg) K. S. Ramaswamy Ayyar 12.7.48

84 11 29

APPS

93
29/11
1947-48
8
Edn. & P.H.(G.I.) Deptt.
Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council, Rajapalayam - Recorded with

remarks.

READ: From the Municipal Commissioner, Rajapalayam, dated 27-8-48.
Ref. No. N.C.

17.4
11.4
From the Examiner of Local Fund Accounts, L.F.No. 6617, dated. 10-11-48.

ORDER No. 2994
Pt/Ms. EDUCATION, dated the 29. 11. 48.

Recorded.

15
25.11.48
25/11/48
26/11/48
To the Municipal Commissioner, Rajapalayam.
(through C.M.C.)
the D.P.I. (with a copy of
Audit report) (a in 282).
the Examiner of L.F.Accounts. *sent to D.P.I. 28/11*
Spare copy.

8 + 11 . PS

4 PPS

1230
2/4/24
10/1/24

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