

Education and Public Health

(194⁸) Department.

Ms. SERIES.

G.O. NO. 3244 Edn.,

Dated 20-12-1948.

[Despatch Abstract.]

Audit Report-1948-48-Elementary Education Fund-Municipal Council, Karaikudi-
Recorded with remarks.

Back Papers.

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

Further Papers.

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

2

LF 7606/11-12-48 C/
Examiner's Office.
 Sub:- Audit Report- Elementary Education Fund- 1947-48-
 Karaikudi Municipal Council- Replies forwarded.

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



PP-11-13-48 C/
 Asst. Examiner of L.F. Accounts.

93726

5101
5102
48112

Audit Report on the Elementary Education and Revenue of the Karaikudi municipal council of the Karaikal District for the year 1947-48.

3

Name of Auditor: Sri K.S. Ponnaswami Ayyar,
District Inspector of Local Fund Accounts.

Time taken for Audit: For the 20th August 1948 to the 7th September 1948.

The Office of the Executive authority was held by the office of the Executive authority was held by ~~Commissioners~~ ~~Curry & Sons~~ Sri S.K.G.A. Kaviraj from the 1st April 1947 to the 13th August 1947 by Sri K.P. Narayana Menon from the 29th August 1947 to the 31st March 1948 and Mr. M.D. Edward the Health Officer in charge from the 14th August 1947 to the 28th August 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 in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for the General and Elementary Education Fund during the year. The closing balance in the cash book agrees with the consolidated closing balance of the various funds in the account for March 1948 and is in agreement with the balance in the Treasury and the Karaikal District Cooperative Bank pass books after allowing for outstanding cheques unremitted Revenue on hand at the close of the year to a double credit of Rs. 81972-6-0 and short debit of Rs. 2/- in the Treasury pass book but not entered in the cash book during 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.

Pending objections of previous years' Audit reports.

Para 4(2) of Audit Report 1946-47 and para 2 of Audit Report 1947-48.

Action remained yet to be taken to dispose of the articles viz. 1 Table, 1 chair, and 2 zinc mix plates written off by the council in its Resolution No. 392 dated 19-6-1944, in public auction and credit the sale proceeds to municipal funds, though promised in reply.

5 Para 5 of Audit Report 1946-47 Expenditure in excess of budget provision:-

The sanction of the Council and the Director of Public Instruction were not shown or communicated as promised though the same were called for in the further remarks L.E. No.114 Camp dated 27-4-1948.

6. Government grant contribution under Section 37 of the Madras Elementary Education Act 1920 - refund of the excess not made to Government.

(a) The excess subsidy of Rs.292-12-0 drawn by the Council for the year 1945-46 has not yet been refunded to Government with reference to the Government memorandum No:25566/47-2-01 Education dated 19-11-1947. Early action is called for.

(b) A sum of Rs.11925-1-10 being the Government contribution under Section 37 of the Madras Elementary Education Act 1920 in respect of Education Tax realised in 1946-47 and sanctioned in G.O.E.No.165 Education dated 10-10-1947 was adjusted on 10-11-1947. The tax contribution due for the year was Rs.11112-6-0 calculated @ 13 1/3% of the Property Tax on ~~xxx~~ ~~xxx~~ 1% on the annual value on buildings only per half year, or, 1% per annum. The ~~xxxxxx~~ drawal of Rs.812/11/0 representing tax contribution for the amount of Education Tax levied and collected on vacant sites on area basis after July 1948 for which ~~xx~~ ~~xxx~~ no contribution was admissible, was not in order. The excess drawal viz. Rs.812-11-0 needs ^{re-}fund to Government.

7. Objection statement, further remarks not returned with replies:

The following objection statements and further remarks have not yet been returned with replies in spite of reminders:-

Objection statement for 1947-48 I H. issued on 28-5-1948.

F.R. on O.S.45-46 I.H. issued on 8-7-1946.

F.R. on A.R. for 1945-46 issued on 12-9-1947.

F.R. on A.O.S. 45-46 issued on 19-1-1948.

A.O.S. 46-47 issued on 24-3-1948.

F.R. on 46-47 issued on 27-4-1948.

Early action is called for.

P.T.O.

8. Result of audit.

The result of audit may be considered fairly satisfactory.

9. Receipts and charges:

The gross receipts and charges for the year were Rs.48514-6-2 and Rs.44157-14-8 respectively.

Objection pending:

Nineteen items of objections involving a sum of Rs.62/- were pending settlement at the close of audit as detailed in the A.O.S.

Year.	No. of Items.	Amount.
1944-45	1	12-0-0
1945-46	7	22-0-0
1946-47	3	28-0-0
1947-48	8	62-0-0
	<u>19</u>	<u>62-0-0</u>

S. RASHTRIKAM,
Assistant Examiner of Local Fund Accounts

Forwarded to Executive Authority Karakudi 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. Remmed with reply in triplicate duly approved by the Municipal Council for submission to Government.

P.T.O.

Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of Karakudi Municipal Council (for the year ended 31st March 1948) is herewith forwarded to the Secretary to Government, Education and Public Health Department reference to rule to rule 53(a) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority in M.L.F.No.
Dated

(True Copy)

M. S. Srinivasan
Superintendent,
Office of the Examiner of Local Fund
Accounts, Government "Pushkaryam"
Mount Road, Madras 2.

22/9/48.

Receipts--Ordinary.		Actuals for the year.	Final Budget appropriation.
Opening balance--		14738-13-4	5296
1. Education tax--		19485-8-1	14370
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.		51 - -	10
7. Government grant--			
(i) Under section 37 of the Elementary Education Act.		11925-1-0	13180
(ii) Under proviso to section 37 of the Elementary Education Act.			
8. Contribution from the General Account--			
(a) For payment of temporary allowance of Rs. 4			
(b) For other purposes.		17350 - -	17350
9. Investments realized			
10. Advances recovered.			
Deduct refunds		297-2-4	
Deduct amount transferred to Capital.			- 6500
Total		48514-6-9	38410
Add amount relating to endowments shown under H. Endowments Account (For details, vide Subsidiary Account)			
Grant Total		48514-6-9	38410.
Capital.			
1. Government grants			
2. Contributions.			
3. Loans			

1. Staff--

Salaries and allowances--

Masters

22270-11-0
D.A. 10859-15-0

32790

Clerks and servants

Contribution to Provident Fund 960 - -

950.

Travelling allowance.

Stipend of teachers sent for training.

Collection charges

893.15 -

530

2. Contingencies and equipment--

Contingencies--

House rent

2693 8 -

1880

Other items.

1970 - 3

2210

Equipment--

Furniture and apparatus

32-4 -

50

Library books and maps

4 - -

20

Other items.

42.1 -

100

3. Prizes and scholarships

130

4. Repairs to buildings.

3269-8 -

2950

5. Interest on and repayment of debt.

6. Investments made.

7. Advance recoverable

Total 42995-14-3

41610

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

Grand total 42995-14-3

41610

Capital.

1. Land and buildings

30000

2. Equipment--

(1) Furniture and apparatus 1162

1200

Actuals for the year.

Final Budget appropriation.

Remarks.

4. Contribution from General Account-Ordinary

5. Investments realized.

6. Add amount transferred from Ordinary

25000

6500

Total

31500

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

Grand total

31500

Total Receipts -Ordinary and Capital

48514-6-9

69910

Grand total opening balance.

63253-4-1

75206.

In 40 Hiv
no 789 E de
dated 6-4-4
the council
was present
to discuss
the provision
to 46,890

	Actuals for the year.	Final Budget Appropriation.
(2) Library books and maps		200
(3) Investments made		
(4) Other items		100
Total	1162. - -	31500.
Add amount relating to endowments shown under H. Endowments Account (For details, vide subsidiary account)		
Grand total	1162. - -	31500
Total ordinary and Capital	44157-14-3	73110
Closing balance	19095-5-10	2096
Grand total, including closing balance.	63253-4-1	75206.

*I have advanced
12-4-48
District Inspector of
local fund accounts
Ramnad at Kodaikallur*

Reply to the Audit Report on the Elementary Education Fund Accounts of the Karaikudi Municipal Council for the year 1947-48.

Para 2 of the Audit report: Difference in closing balance:

The matter is under correspondence with the Treasury Officer, Ramnad and the Accountant General. The defects will be got rectified soon.

Para 4 - Disposal of unserviceable tools and plant:

They will be disposed of soon and credit shown at next audit.

Para 5 - Expenditure in excess of budget provision during 1946-47:

Sanctions of the Council and the Director will be obtained and communicated separately.

Para 6 - Government contribution under section 37 of the Elementary Education Act, 1920- Refund of excess contribution received for 1945-46 and 1946-47 in 1946-47 and 1947-48 respectively:

(a) & (b) The excess contributions received have been refunded on 22-5-47 and 24-9-48 respectively.

Para 7. pending objection statements and further remarks:

All the pending objection statements and further remarks will be returned with replies within a month.

S. H. M. V.
Commissioner
28.5.48

Proceedings of the Municipal Council, Karaikudi. 13.

Resolution No.1232 dated 2--11--1948.

Read:-

Reply to the Audit Report on the Elementary Education Fund Accounts of the Municipal Council for the year 1947-48 for approval.

Resolution:-

The Commissioner's reply is approved.

Sd. AR.A.RM.Chokkalingam,

Chairman, 2-11-48.

(True Copy)

S. Muthuraj,
Commissioner.

Sd. 6-11--48.

Edn. & P.H. Department (Cl).

Sub:- AUDIT REPORT - ^{1947-48.}~~1946-47~~ Elementary Education Fund -
Municipal Council, Karaiikudi - - Recorded
with remarks.

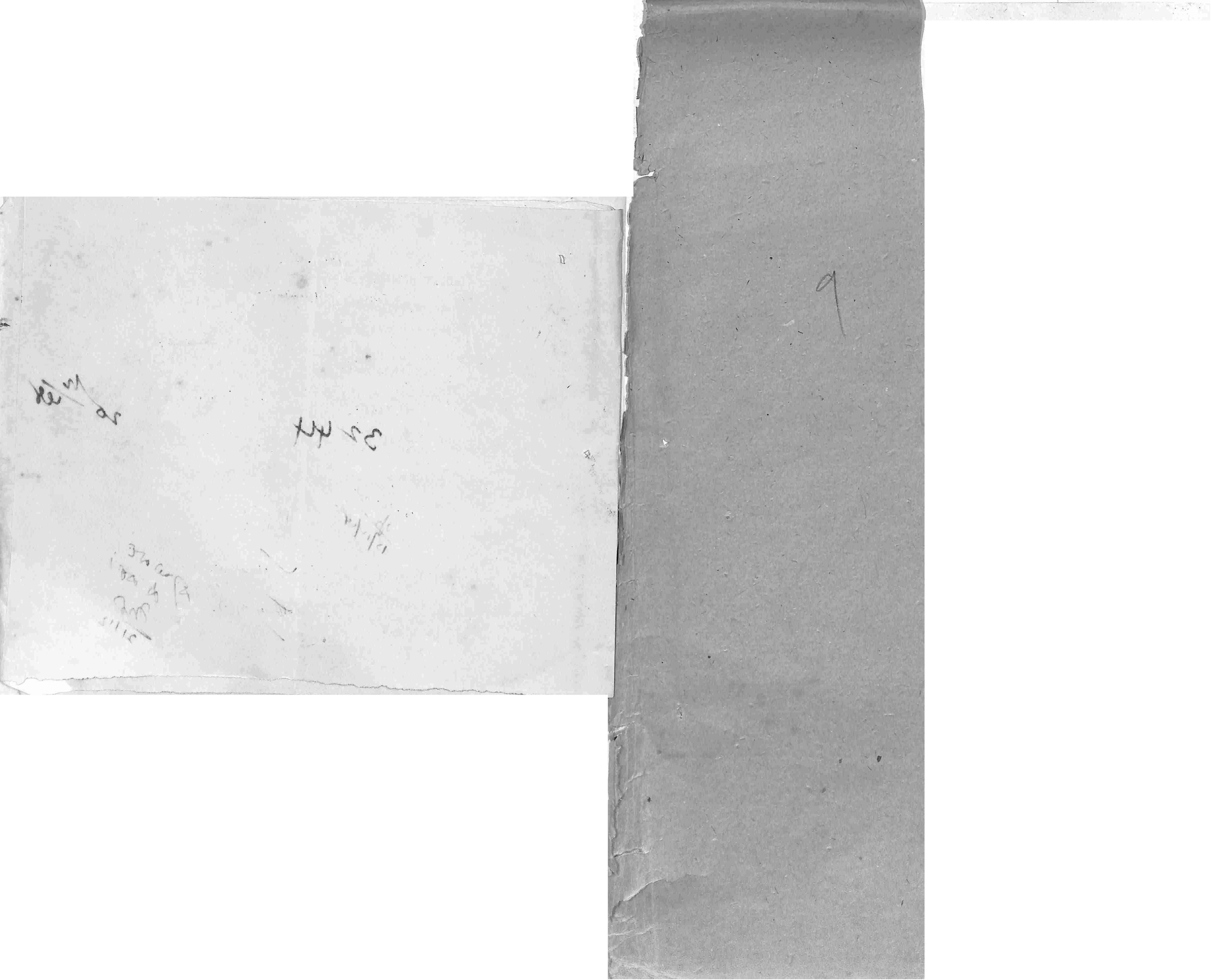
Read:- From the Municipal Commissioner, Karaiikudi:
Ref. No. nil. dated 18-10-48.

From the Examiner of Local Fund Accounts, L.F.
No. 7606. dated 11-12-48.

Order No. Rt/Ms. 3244, EDUCATION, dated the 20 12 48.

Recorded.

To the Municipal Commissioner, Karaiikudi.
(through the C.M.C.)
,, D.P.I. (with a copy of
Audit report) and (in orgl.).
,, Examiner of L.F. Accounts.
Spare copy/copies.



சென்னை

22/11/2020

சென்னை
22/11/2020

9