

(1948) Department.

SERIES.

G.O. NO_{Ms.3273}, Edn.

Dated 21-12-48.

[Despatch Abstract.]

Audit Report - 1947-48 - Elementary Education Fund - Municipal Council,
Karur - 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.

LP 7543

~~LP 6825~~

9.12.48

Asst. Ex.

EXAMINER'S OFFICE.

~~LP 7148~~

Subject:- Audit Report- Elementary Education
Fund Accounts- Karur Municipal
Council- 1947-48. Replies.

Forwarded to the Secretary to Government,
Education and Public Health Department, with
copies of Commissioner's replies and the Resolu-
-tion of the Council.

92390

Asst. Examiner of L.F. Accounts.

1/8/11



AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND
ACCOUNTS OF THE KARUR MUNICIPAL COUNCIL,
TIRUCHINAPALLI DISTRICT, FOR THE YEAR 1947-48.

Name of Auditor: Sri A.V. Sabesa Ayyar, B.A.,
District Inspector of Local
Fund Accounts.

Time taken for Audit: From 22nd June 1948 to
15th July 1948.

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The office of Commissioner was held by Sri C. Ganapathi
Pillai from 1-4-1947 to 31-3-1948.

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
Elementary Education Fund during the year. The closing balance
agrees with the consolidated closing balance of various funds
as per abstract attached to the account for March 1948, and
is in agreement with the balance in the Treasury Pass Book after
allowing for uncashed cheques and unremitted revenue on hand at
the close of the year.

3. EXCESS EXPENDITURE OVER BUDGET ALLOTMENT:

Against a sum of Rs. 720/- sanctioned under
"Collection charges" in the revised Budget for 1947-48, an
expenditure of Rs. 803/- was actually incurred. Sanction of the
Director of Public Instruction for the transfer of allotment
was not obtained for the excess expenditure as required by
G.O. No. 139, Edn., dated 29th, January 1942.

4. INADMISSIBLE EXPENDITURE UNDER ELEMENTARY EDUCATION FUND:

In T.E.Vr. No. 63/3-48 a sum of Rs. 48-12-0
being the excess water charges due for water taps in Elementary
schools was debited to Elementary Education Fund. As this is
not an item of expenditure debitable to Elementary Education Fund,
sanction of Government would need to be obtained for the debit.

/p.t.o/

5. ARREAR LEAVE SALARY PAID TO TEACHER OVER ONE YEAR OLD - SANCTION OF DIRECTOR OF PUBLIC INSTRUCTION FOR PAYMENT NOT OBTAINED:

In December 1946, Mrs. Gunaseela Stephens was granted leave from 12-11-1946 to 21-11-1946. But her leave salary was drawn and paid in March 1948 only. Sanction of the Director of Public Instruction for investigation and payment of the arrear claim over one year old was not obtained. Her service register was not ~~obtained~~ also produced to verify the correctness of the payment made.

6. The result of audit may be considered satisfactory.

7. The gross receipts and charges of the year were Rs. 53324-1-2 and Rs. 51340-3-0 respectively.

8. Seven items of objections involving Rs. 48-12-0 were pending settlement at the close of the year, as detailed in the Annual Objection Statement:--

Year.	No. of items.	Amount.
		Rs.
1945-46	1	--
1946-47	1	--
1947-48	5	48-12-0
TOTAL	7	48-12-0

S. Rangaswami Iyer,
Assistant Examiner of Local Fund Accounts,
South circle, Trichinopoly.

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 1948) is herewith forwarded to the Secretary to Government, Education and Public Health Department with reference to rule 58(d) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority, Karur in L.F. No. dated 11/11/48.

/True copy/

A. Palaniappan

SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts,
Madras.

9/8/48

STATEMENT OF RECEIPTS AND CHARGES ON THE ELEMENTARY EDUCATION FUNDS ACCOUNTS OF THE KARUR MUNICIPAL COUNCIL IN TRICHINOPOLY DT. FOR THE YEAR 1947-48.

Head of account:	Actuals.	Finance budget appropriation.
	Rs. -As.-Ps.	Rs.
RECEIPTS - ORDINARY.		
Opening balance.		
1. Education tax.		
Gross collection.	12870-13--4	13130
Deduct collection charges.		
Net.		
2. Fines and penalties under the Elementary Education Act.		
3. Income from investments etc., Endowments.		
4. School fees.		
5. Contributions.		
6. Other receipts.	294--6-10	300
7. Government Grants 37		
(i) Under Section of the Ele. Edn. Act.	10675--8--0	10670
(ii) Under the proviso to section 37 of the E.E. Act.	6557--0--0	6560
(iii) Subsidy for dearness allowance.	3870--0--0	3870
8. Contribution from the General Account for other purposes	19060--0--0	19060
9. Investments realised.		
10. Advances recovered		
Deduct refunds.	(-)-3-11--0*	
Deduct amount transferred to capital.		
Total.	53324--1--2	53590
Add amount relating to Endowments.		
Grand Total.*		
1. Government grants.		
2. Contributions.		
3. Loans.		
4. Contributions from General Account.		
5. Investments realised.		
6. Add amount transferred from Ordinary.		
TOTAL.		
Add amount relating to Endowments.		
Grand Total.		
Total receipts-Ordinary and capital.	53324--1--2 ✓	53590
Grand total including opening balance.	53324--1--2	53590

Head of Account.	Actuals.	Final budget Total. appropriation.
EXPENDITURE-ORDINARY.		
1. Staff.		
Salaries and dearness allowances.		
Masters.	43716--3-0	44240
Clerks and servants. -----	1009-11-0	1150
Contribution to Provident fund.	1454--0-0	1710
Travelling allowance.		
Stipend of teachers sent for training.		
COLLECTION CHARGES -----	803--0-0	720*
2. Contingencies and equipment.		
Contingencies.		
House rent.	1332--0-0	1360
Other items -----	1447-12-0	422x
Equipments--		2160
Furniture & apparatus.	129--9-0	400
Library books & Maps. -----	1-10-0	50
Other items.		70
3. Prizes and scholarships		
4. Repairs to buildings. -----	1446--6-0	1730
5. Interest on and repayment of debt.		
6. Investments made.		
7. Advances recoverable.		
Total.	51340--3-0	53590
Grand total.		
EXPENDITURE -- CAPITAL.		
1. Lands and buildings.		
2. Equipment:-		
1. Furniture and apparatus.		
2. Library Books and Maps.		
3. Investments made.		
4. Other items.		
Add amount relating to endowments: Total.		
Grand Total.		
Total expenditure, Ordinary & Capital.	51340--3-0	53590
Closing Balance.	1983 -14-2	-
Grand Total including closing balance.	53324--1-2	53590

A.V. Sahasran

mp. 30-11.

DT. Insp. of Local Fund A/cs.

for 11/12/48

Truly

Extract from the proceedings of the Municipal Council, Karur

Audit report on elementary education funds for 1947-48 and draft replies thereon is placed before the Council for approval

C.R.No. ~~13-10-1948~~ 382/13-10-1948

Draft replies approved.

SD.Athi V. Suriyanarayanan
Chairman, M.C.

/T.E/

Audit report- Elementary Education Fund- 1947-48- Karur Municipality
Draft replies

Para 1 and 2.

Calls for no remarks

Para 3.

The Director of Public Instruction has been addressed in this office R.C. 6124/B1-48 dated 24-8-1948 and he has been reminded on 25-8-1948. His orders are awaited.

Para 4

The debit pointed out has been transferred to general funds in T.E. Vr. 21/ June 1948 which may be verified at the time of next audit.

Para 5.

Sanction of the Director of Public Instruction has been applied for in this office R.C. 6124/B1-48 dated 26-9-1948

His orders are awaited.

Para 8

Replies for further remarks on the audit objection statement for 1945-46 and 1946-47 have been sent.

A. V. Sahasran
Commissioner

21/10/48

Extract from the proceedings of the Municipal Council, Karur.
1947-48
The report on elementary education funds for 1947-48 and the
minutes thereon is placed before the Council for approval.
C.R.No. 132/13-10-1948
That replies approved.
J. V. Srinivasan
Chairman, C.C.

Audit report - Elementary Education Fund - 1947-48 - Karur Municipality
That replies

Call for no remarks
The Director of Public Instruction has been
addressed in this office R.O. 0124/41-48 dated
24-5-1948 and has been reminded on 25-8-1948.
His orders are awaited.
The debit pointed out has been transferred to
General funds in P.M. V. June 1948 which may be
verified at the time of next audit.

Sanction of the Director of Public Instruction has
been applied for in this office R.O. 0124/41-48 dated
20-9-1948.
His orders are awaited.

Replies for further remarks on the audit objection
statement for 1947-48 and 1948-49 have been sent.

Commissioner, Karur.
21/12/48

Edn. & P.H. Deptt. (C1).

Sub:- AUDIT REPORT - ¹⁹⁴⁷⁻⁴⁸~~1946-47~~ Elementary Education Fund -
Municipal Council, Karur. - Recorded **6**

with remarks.

Read:- From the Municipal Commissioner, Karur.
Ref. No. nil. dated 21-10-48.

From the Examiner of Local Fund Accounts, L.F. No. 7543.
dated 9-12-48.

Order P~~er~~/Ms. No. **32/3**, EDUCATION, dated **21/12/48**.

Recorded.

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

28/12/48
29/12/48
28/12/48

51/15
20/15
35/20
1/10/100
1/10/100
1/10/100

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