

closed.

Scott. II-27-58,004-27-10-47.

Education & P. H. (1949) Department.

M₂ SERIES.

G.O. NO. ~~400/49~~ 400. Edu.

Dated 16-2-49.

[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 9355/3/2/49 Examiner's Office.

Sub: Audit Report 1947-48- Elementary Education Fund-
Kumbakonam Municipal Council-Replies-forwarded.

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

Para 5:- Early action would need to be taken in respect
the missing bills and the result reported to Government
as the question had already been delayed and further delay
will complicate matters.



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Asst. Examiner of L.P. Accts.

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4. Paragraph 6 of the audit report for 1946-47, 1944-46, 1944-46, In Memorandum No. 20403 - (1/40-2), 1944, dated First June 1947 it was held that no class of property in the municipal area

4. Paragraph 6 of the audit report for 1946-47, 1944-45, 1945-46, 1946-47, 1947-48, 1948-49, 1949-50, 1950-51, 1951-52, 1952-53, 1953-54, 1954-55, 1955-56, 1956-57, 1957-58, 1958-59, 1959-60, 1960-61, 1961-62, 1962-63, 1963-64, 1964-65, 1965-66, 1966-67, 1967-68, 1968-69, 1969-70, 1970-71, 1971-72, 1972-73, 1973-74, 1974-75, 1975-76, 1976-77, 1977-78, 1978-79, 1979-80, 1980-81, 1981-82, 1982-83, 1983-84, 1984-85, 1985-86, 1986-87, 1987-88, 1988-89, 1989-90, 1990-91, 1991-92, 1992-93, 1993-94, 1994-95, 1995-96, 1996-97, 1997-98, 1998-99, 1999-00, 2000-01, 2001-02, 2002-03, 2003-04, 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24, 2024-25, 2025-26, 2026-27, 2027-28, 2028-29, 2029-30, 2030-31, 2031-32, 2032-33, 2033-34, 2034-35, 2035-36, 2036-37, 2037-38, 2038-39, 2039-40, 2040-41, 2041-42, 2042-43, 2043-44, 2044-45, 2045-46, 2046-47, 2047-48, 2048-49, 2049-50, 2050-51, 2051-52, 2052-53, 2053-54, 2054-55, 2055-56, 2056-57, 2057-58, 2058-59, 2059-60, 2060-61, 2061-62, 2062-63, 2063-64, 2064-65, 2065-66, 2066-67, 2067-68, 2068-69, 2069-70, 2070-71, 2071-72, 2072-73, 2073-74, 2074-75, 2075-76, 2076-77, 2077-78, 2078-79, 2079-80, 2080-81, 2081-82, 2082-83, 2083-84, 2084-85, 2085-86, 2086-87, 2087-88, 2088-89, 2089-90, 2090-91, 2091-92, 2092-93, 2093-94, 2094-95, 2095-96, 2096-97, 2097-98, 2098-99, 2099-00, 2100-01, 2101-02, 2102-03, 2103-04, 2104-05, 2105-06, 2106-07, 2107-08, 2108-09, 2109-10, 2110-11, 2111-12, 2112-13, 2113-14, 2114-15, 2115-16, 2116-17, 2117-18, 2118-19, 2119-20, 2120-21, 2121-22, 2122-23, 2123-24, 2124-25, 2125-26, 2126-27, 2127-28, 2128-29, 2129-30, 2130-31, 2131-32, 2132-33, 2133-34, 2134-35, 2135-36, 2136-37, 2137-38, 2138-39, 2139-40, 2140-41, 2141-42, 2142-43, 2143-44, 2144-45, 2145-46, 2146-47, 2147-48, 2148-49, 2149-50, 2150-51, 2151-52, 2152-53, 2153-54, 2154-55, 2155-56, 2156-57, 2157-58, 2158-59, 2159-60, 2160-61, 2161-62, 2162-63, 2163-64, 2164-65, 2165-66, 2166-67, 2167-68, 2168-69, 2169-70, 2170-71, 2171-72, 2172-73, 2173-74, 2174-75, 2175-76, 2176-77, 2177-78, 2178-79, 2179-80, 2180-81, 2181-82, 2182-83, 2183-84, 2184-85, 2185-86, 2186-87, 2187-88, 2188-89, 2189-90, 2190-91, 2191-92, 2192-93, 2193-94, 2194-95, 2195-96, 2196-97, 2197-98, 2198-99, 2199-00, 2200-01, 2201-02, 2202-03, 2203-04, 2204-05, 2205-06, 2206-07, 2207-08, 2208-09, 2209-10, 2210-11, 2211-12, 2212-13, 2213-14, 2214-15, 2215-16, 2216-17, 2217-18, 2218-19, 2219-20, 2220-21, 2221-22, 2222-23, 2223-24, 2224-25, 2225-26, 2226-27, 2227-28, 2228-29, 2229-30, 2230-31, 2231-32, 2232-33, 2233-34, 2234-35, 2235-36, 2236-37, 2237-38, 2238-39, 2239-40, 2240-41, 2241-42, 2242-43, 2243-44, 2244-45, 2245-46, 2246-47, 2247-48, 2248-49, 2249-50, 2250-51, 2251-52, 2252-53, 2253-54, 2254-55, 2255-56, 2256-57, 2257-58, 2258-59, 2259-60, 2260-61, 2261-62, 2262-63, 2263-64, 2264-65, 2265-66, 2266-67, 2267-68, 2268-69, 2269-70, 2270-71, 2271-72, 2272-73, 2273-74, 2274-75, 2275-76, 2276-77, 2277-78, 2278-79, 2279-80, 2280-81, 2281-82, 2282-83, 2283-84, 2284-85, 2285-86, 2286-87, 2287-88, 2288-89, 2289-90, 2290-91, 2291-92, 2292-93, 2293-94, 2294-95, 2295-96, 2296-97, 2297-98, 2298-99, 2299-00, 2300-01, 2301-02, 2302-03, 2303-04, 2304-05, 2305-06, 2306-07, 2307-08, 2308-09, 2309-10, 2310-11, 2311-12, 2312-13, 2313-14, 2314-15, 2315-16, 2316-17, 2317-18, 2318-19, 2319-20, 2320-21, 2321-22, 2322-23, 2323-24, 2324-25, 2325-26, 2326-27, 2327-28, 2328-29, 2329-30, 2330-31, 2331-32, 2332-33, 2333-34, 2334-35, 2335-36, 2336-37, 2337-38, 2338-39, 2339-40, 2340-41, 2341-42, 2342-43, 2343-44, 2344-45, 2345-46, 2346-47, 2347-48, 2348-49, 2349-50, 2350-51, 2351-52, 2352-53, 2353-54, 2354-55, 2355-56, 2356-57, 2357-58, 2358-59, 2359-60, 2360-61, 2361-62, 2362-63, 2363-64, 2364-65, 2365-66, 2366-67, 2367-68, 2368-69, 2369-70, 2370-71, 2371-72, 2372-73, 2373-74, 2374-75, 2375-76, 2376-77, 2377-78, 2378-79, 2379-80, 2380-81, 2381-82, 2382-83, 2383-84, 2384-85, 2385-86, 2386-87, 2387-88, 2388-89, 2389-90, 2390-91, 2391-92, 2392-93, 2393-94, 2394-95, 2395-96, 2396-9

is exempt from the levy of Education tax and the Commissioner was requested to obtain and send a copy of the resolution of the Municipal Council to levy the tax on the vacant and agricultural lands. The further action taken and the final result may be intimated.

5. PARAGRAPH 8 and 15 OF THE AUDIT REPORT FOR
1946 - 47.
- do - 7 - do - 1945 - 46.
FINES UNDER COMPULSORY EDUCATION SCHEME.

There is still a balance of Rs. 39/- pending realisation which would need to be expedited.

It was noticed that in the sum of Rs. 1,478/12/- written off in Government Memorandum No. 33720-C 1-48-2 Edn., dated 5th June 1948, a sum of Rs. 188/- representing the value of missing bills was included. Suitable action would need to be taken to realise the amount on the persons responsible for the loss of bills and the result reported.

6. ~~REVENUE DEPARTMENT NOTIFIED BY THE DISTRICT AND DRILL MASTER OF ELEMENTARY SCHOOLS.~~

Messrs. A. Sabesa Iyer, Drill master and T. Sourirejulu Naidu, Drawing master of Elementary schools have not been given the benefit of the revised scales of pay. The lowest scale of pay allowed to such incumbents in the secondary schools is Rs. 40 - 1 - 60, but no mention has been made about such posts in the elementary schools in G.O. No. 1154, Edn., dated the 5th June, 1947. The orders of Government would need to be obtained in the matter and their pay fixed.

7. C A N C E L L E D.

8. RESULT OF AUDIT: The general result of audit may be considered satisfactory.

9. RECEIPTS AND CHARGES: The receipts and charges of the fund for the year were Rs. 1,18,565--2--3 and Rs. 1,12,857--0--4 respectively.

10. OBJECTIONS PENDING SETTLEMENT: TEN items of objections involving Rs. 368--10--0 were pending settlement at

- 3 -

at the close of audit as detailed below.

Y E A R.	ITEMS.	A M O U N T.
1944 - 1945	1	- - -
1945 - 1946	1	227 0 0
1946 - 1947	2	22 0 0
1947 - 1948	6	112 10 0
	10	368 10 0

S. RANGASWAMI AYYAR,

Assistant Examiner of Local Fund
Accounts, Southern circle,
TIRUCHIRAPALLI.

Forwarded to the Executive Authority, Kumbakonam municipal council (Tanjore District) in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, *South Arcot, Andhavar* 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 Kumbakonam municipal council (for the year ended 31st March 1948) is herewith forwarded to the Secretary to Government, Education and Public Health Department, *M.A.O.H.A.S.* with reference to Rule 38(d) of schedule IV of the Madras District Municipalities Act, 1920. The original was forwarded to the Executive Authority, Kumbakonam municipal council in L.F.No. ... dated the SEPTEMBER, 1948.

/True copy/

Examiner's office, Madras-21

Mvl.7/9/48.

SUPERINTENDENT, *RS*

8/9/48

EDUCATION - Elementary Education - Kumbakonam Municipality -
Audit Report - For the year 1947-48.

L.F.No. 4793 D/13-9-1948 from the District Inspector of
Local Fund Accounts, South Arcot.

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~~Draft~~ Replies.

Para No.4: The municipal council, in its resolution No. 757 dated 10-8-1948 resolved, that the question of levy of education tax on vacant and agricultural lands might be dropped. A copy of the resolution was communicated to Government on 12-8-1948 for orders.

Para No.5: Out of the sum of Rs.39/ which remained pending realisation, a sum of Rs.10-8-0/ was realised. The balance of Rs.28-8-0/ is found to be irrecoverable and action is being taken to write off that amount as irrecoverable with the sanction of the competent authorities. Action is being taken to realise the amount covered by the missing bills.

Para No.6. The educational authorities have been addressed in the matter and their orders are awaited.

A. C. Kumbakonam
Commissioner. 24.12

B. S. S.

D.No. 11503/48.

Municipal office, Kumbakonam.
24--12--1948

From

Mri A.C. Kandappa Pillai,
Municipal Commissioner., Kumbakonam.

To

The Examiner of Local Fund Accounts, Madras.

Through

1. The Chairman, Municipal Council, Kumbakonam.
2. The District Inspector of Local Fund Accounts,
South Arcot, Cuddalore.

Sir,

Subl Audit - Elementary Education Fund-Kumbakonam
Municipality-Audit Report-for 1947--48 -Replies sent.
Ref: L.F.No.779 dated 21-12-1948 from the District
Inspector of Local Fund Accounts, Cuddalore.

In continuation of my letter No.11503/48.B.3.dated
2-12-1948, I enclose herewith three copies of the replies
to the Audit Report on the Elementary Education Fund of
this council for the year 1947-48 with three copies of
the resolution of the council approving the replies.

A.C. Kandappa Pillai
Commissioner. 24-12

Forwarded.

46. *M.C.S. Raghunathapillai*
Chairman. 25-12-1948

Copy to the Examiner of Local Fund Accounts, Madras.
svk.24.12.

Copy of M.C.R.No. 881 dated 24--12--1948.

Audit Report on the Elementary Education
Fund of the Kumbakonam Municipality for the year 1947--48
and draft replies.

"Replies Approved"

(True copy)

A.C. Kandappa Pillai
Commissioner. 24-12

B. 24/12

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

Sub:- AUDIT REPORT - ¹⁹⁴⁷⁻⁴⁸~~1946-47~~ - Elementary Education Fund -

Municipal Council, Kumbakonam - Recorded

with remarks.

Read:- From the Municipal Commissioner, Kumbakonam .
Ref. No. Nil dated 24-12-48 .

p.p. 7-9c

From the Examiner of Local Fund Accounts, L.F. ~~xxx~~
No. 9355 dated 3-2-49 .

p. 10-5

Order ~~By~~ Ms. No. 400 , EDUCATION, dated 16-2-49

Recorded.

A copy of the further remarks of the Ext. L.F.A. in
his endt. cited is communicated to the Commissioner, Kumba-
konam Municipality for necessary action.

The Examiner L.F.A. is requested to send a copy of
the Audit Report to the D.P.I.

To the Municipal Commissioner, Kumbakonam ^{dm}
through the C.M.C. - (with a copy of p. 4).

,, D.P.I. (with a copy of
Audit report) . encls. in original @

,, Examiner of L.F. Accounts.

Spare copy/copies.

Handwritten notes:
dm
12/2/49
22/2

D.Dis.11503/48.

Municipal office, Kumbakonam,
24---12---1948

From

Sri A.C.Kandappa Pillai,
Municipal Commissioner., Kumbakonam.

To

The Examiner of Local Fund Accounts, M a d r a s.

Through

1. The Chairman, Municipal Council, Kumbakonam.
2. The District Inspector of Local Fund Accounts,
South Arcot, Cuddalore.

Sir,

Subl Audit - Elementary Education Fund-Kumbakonam
Municipality-Audit Report-for 1947--48 -Replies sent.

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to the Audit Report on the Elementary Education Fund of
this council for the year 1947-48 with three copies of
the resolution of the council approving the replies.

A.C. Kandappa Pillai
Commissioner. 24-12

Forwarded.

5/6 *M.C.S. Raghunathaiah*
Chairman. 25-12-48

Copy to the Examiner of Local Fund Accounts, Madras.
svk.24.12.

Copy of M.C.R.No. 881 dated 24--12--1948.

Audit Report on the Elementary Education
Fund of the Kumbakonam Municipality for the year 1947--48
and draft replies.

"Replies Approved"

(True copy)

A.C. Kandappa Pillai
Commissioner. 24-12

13/24/12

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EDUCATION - Elementary Education - Kumbakonam Municipality -
Audit Report - For the year 1947--48.

L.F.No. 4793 D/13-9-1948 from the District Inspector of
Local Fund Accounts, South Arcot.

Replies.

Para No.4: The municipal council, in its resolution No. 757 dated 10-3-1948 resolved, that the question of levy of education tax on vacant and agricultural lands might be dropped. A copy of the resolution was communicated to Government on 12-8-1948 for orders.

Para No.5: Out of the sum of Rs.39/ which remained pending realisation, a sum of Rs.10-8-0/ was realised. The balance of Rs.28-8-0/ is found to be irrecoverable and action is being taken to write off that amount as irrecoverable with the sanction of the competent authorities. Action is being taken to realise the amount covered by the missing bills.

Para No.6. The educational authorities have been addressed in the matter and their orders are awaited.

ACBantoppam
Commissioner. 24/12

B. N. N. N.

From
To
The Examiner of Local Fund Accounts, South Arcot.

1. The District Inspector of Local Fund Accounts, South Arcot, Coimbatore.
2. The District Inspector of Local Fund Accounts, South Arcot, Coimbatore.

In continuation of my letter No. 1100/48 dated 12-12-48, I enclose herewith three copies of the replies to the audit report on the Elementary Education - was of this Council for the year 1947-48 with three copies of the resolution of the Council approving the replies.

Commissioner.

Forwarded.

Copy to the Examiner of Local Fund Accounts, South Arcot, Coimbatore.

Copy of L.F.No. 4793 dated 13-9-1948.

Audit report on the Elementary Education - was of the Kumbakonam Municipality for the year 1947-48 and draft replies.

"Replies approved"
(True copy)

Commissioner.

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