

E & P H.

(194 9.) Department.

Ms. SERIES.

G.O. NO. 918 Edu.

Dated 31-3-49.

7
[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.

Copy of the resolution No.42 dated 2-11-48

Sub:- Audit report on the Elementary Education Fund Account of this Municipality for the year 1947-48 and the draft replies thereon.

Resolution

APPROVED.

ha Rahur
Commissioner.
SIVAKASI MUNICIPALITY

3/12

Copy to the Secretary to Government, Education and Public Health Department, Madras.
Audit Report on the Elementary Education Fund Accts- Sivakasi Municipal Council-1947-48- Replies forwarded.

Resolution

APPROVED.

Commissioner
SIVAKASI MUNICIPAL COUNCIL

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LF 9466/5/2/49

Examiner's Office.

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

Forwarded to the Secretary to Government, Education and Public Health Department with copies of replies of the Commissioner and the resolution of the council approving the same.

Para 4 of the Report:- The irregularity irregularity since been condoned by Government in memorandum No. 1 48-1 Adn. dated 29-10-48.

7-5-49

ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPT.
12 FEB 1949

9064

Asst. Examiner of T. R. Accts

1.F. 511/24-9-48

Audit report on the Elementary Education fund Accounts
of the Sivakasi Municipal Council of the Ramnad District for
the year 1947-48.

Name of Auditor: Sri G.S.Venkatasabramniam
Audit Clerk.

Time taken for Audit: From the 9th August 1948 to 20th August '48.

The Office of ~~xx~~ executive authority was held by
Commissioner Mr. S.K.Immanuel from 1-4-1947 to 15-5-1947, by Sri
K.Narasayanaswami Ayyar from 16-5-1947 to 17-6-1947, by Jenab
Syed Peer Pasha Sahib from 18-6-1947 to 5-8-1947, by Sri C.E.
Rangavadivel from 6-8-1947 to 30-3-1948 and by Manager Mr. S.
Dasen on 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 balances 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 balances of various funds
in 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. 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 year.

4. Para 4 of the audit report for 1946-47 - Local ~~xx~~ printing of
forms available in Government press.

The sanction of government for the Local printing of
the form called for has not yet been obtained.

5. Grant drawn for payment of Dearness allowance to teachers has not been refunded yet.

A grant of Rs.800/- was drawn for the payment of Dearness
allowance to teachers in 1947-48 with reference to the orders
in para 2 of G.O.No.Ms.2336 Education dated 1-11-1947. As the
Elementary Education Fund ordinary closed with a balance of

Rs.2031-9-1 on 31-3-1948. The grant of Rs.800/- drawn would need

refund to government with reference to the orders in para 2(iii) of G.O.No.Ms.775 Education dated 5-4-1948.

6. Contribution due to Elementary Education fund from general fund for 1947-48 - not adjusted.

A sum of Rs.2130/- was provided, in the budget for 1947-48 for payment from General fund to Elementary Education fund. This contribution was not paid from the general funds to Elementary Education funds. The contribution due ~~xxxx~~ for 1946-47 only the non-payment of which was objected to in para 5 of the audit report for 1946-47 was adjusted in 1947-48 and the contribution due for 1947-48 has not yet been adjusted.

7. Tenders not invited.

Six ~~due~~ desks were purchased from Vinayagam and Company, Sivakasi, at a cost of Rs.70/- each for Rs.420/- and paid on Voucher No.825 of March 1948.

(i) The connected file was not produced.

(ii) The sanction of the council is neither noted on the Voucher nor was it pointed out when called for.

(iii) It was stated that no tenders were called for, for the supply of desks but only quotations were called for and purchases made. If the statement is correct the procedure followed is irregular and opposed to rule 1 of the rules issued with G.O.No.2492 L.A. dated 11-9-1941.

8. Tools and plant registers not verified and certified to

The balances shown in the tools and plant registers of the schools have not been verified for the year end the certificate of verification are recorded in the registers.

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

10. The receipts and charges of the year were Rs.19,193-13-2 and Rs.22,153-10-4 respectively.

11. Eight items of objections involving Rs.2139-10-0 were pending settlement at the close of this audit, details for which are given in the annual objection statement.

(continued).

Year.	No. of items.	Amount.
1946-47	3 items	Rs.9-10-0
1947-48	5 items	2130--0-0
Total	8	2139-10-0

S.RANGASWAMY,
Assistant Examiner of Local Fund Accounts
Southern Circle, Trichinopoly.

Forwarded to Executive Authority, Sivakasi 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 ~~xxxx~~ Ramnad with reply in triplicate duly approved by the Municipal Council.

Duplicate copy of the final statement of audit of the Elementary Education Fund (for the year ended 31st March 1948) is herewith forwarded to the Secretary to Government, Education and Public Health Department reference to rule 58(d) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority Ramnad ~~on L.A. No. 1000~~ *on L.A. No. 1000* Dated

(True Copy)

M. Krishnamachari
Superintendent, ~~Rs.~~
Office of the Examiner of Local Fund Accounts,
"Rushkyrum", 35/2, Mount Road, Madras.

Replies to the Audit Report on the Elementary Education Fund Account of the Sivakasi Municipality for the year 1947-48.

-v-v-v-v-v-v-v-v-v-v-v-

Para 1 and 2:-

No reply called for.

Para 3:-

Replies have been furnished separately to the items of objections raised in the annual objection statement.

Para 4:-

Government have been addressed in this Office Roc.B.2.No.3554/48 dated 30-8-48 to accord sanction for the local printing of the form.

Para 5:-
any

The grant of Rs. (800/-) Eight Hundred only sanctioned to this Municipality in G.O.Ms.No.2336 Edn., dated 1-11-'47 was refunded to Government on 28-9-'48 under Sattur Sub Treasury chalan No. 264 M as per G.O.Ms.No. 775 Edn., dated 5-4-'48 and the fact intimated to Government in my letter Rovr.No. 229/48-49 dated 29-9-'48.

Para 6:-

The contribution of Rs. 2,130/- due for the year 1947-48 has been adjusted to Elementary Education Fund Account in T.E.Vr.No.11/8-48.

Para 7(i):-

The file No.L.Dis. 1118/48 dated 6-3-48 relating to the purchase of 6 duel desks for the use of the Municipal Annavithottam Street School, Sivakasi, is missing in the record on account of its misplacement. The file is being searched out and the same will be produced during next local audit.

(ii):-

The Municipal Council, Sivakasi, has in its resolution No. 10 dated 6-1-'48 accorded sanction for the purchase of the above desks and the same has since been noted in the Voucher.

(iii):-

The Council in its resolution No. 10 dated 6-1-'48 sanctioned an estimate for Rs. 250/- for making 6 duel desks. As the estimated amount is less than Rs.500/-, no tender is necessary as per G.O.No.1230 L.A. dated 1-3-'43. However, open quotations were called for and the lowest was accepted. Hence, the objection may kindly be dropped.

Para 8:-

The certificate of verification of the balances shown in the Tools and Plants Registers of the schools has since been recorded on 13-9-'48.

Para 9 and 10:-

No reply has been called for.

Para 11:-

Please see relevant replies to the objections detailed in the objection statement.

sr.3-11-'48.A.

La Rahy
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COMMISSIONER.

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Refugees' and the Government of India, Ministry of Education, New Delhi, India. Year 1947-48.

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No reply called for.

Refugees have been furnished with the annual collection statement.

Refugees have been furnished with the annual collection statement.

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

Sub:- AUDIT REPORT - 1946-47 - Elementary Education Fund -
Municipal Council, Sivakasi. - Recorded ⑦
with remarks. -----

Read:- From the Municipal Commissioner, Sivakasi.
Ref. No. Nil. dated 9-11-48.

From the Examiner of Local Fund Accounts, L.F. No. 9466
dated 5-2-49.

Order Rt/Ms. No. 918, EDUCATION, dated 31-3-49.

Recorded.
2. The further remarks of the Exr. of L.F.A. in his endt. cited
above are communicated to the Commr. Sivakasi Mty.

To the Municipal Commissioner,
through the C.M.C. (with an extract of para 2 at P.1.14)
,, D.P.I. (with a copy of
Audit report). encl. (A) in orgl
,, Examiner of L.F.Accounts.
Spare copy/copies.

For W.E.N.
Sivakasi

20-18

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