

Put away

12/11/46

Sectt. II-27-39,004-24-10-44.

U&PH

(194⁶) Department.

No.

SERIES.

①

G.O. No. 2057 Edn.

2057 Edn

Dated

29-10-46

[Despatch Abstract.]

Audit Report—1945-6—E.E. Fund—Ml. Cl. Salem—Recorded.

Back Papers.

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

Further Papers.

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

AUDIT REPORT ON THE ALIMENTARY EDUCATION FUND ACCOUNTS OF THE SALIM MUNICIPAL COUNCIL, SALIM DISTRICT, FOR THE YEAR 1945-46.

Name of Auditor:- Sri T.V. Bhimasena Rao, District Inspector, Salem.

Time Taken for audit:- From the 4th August 1946 to the 4th September, 1946.

The Office of Commissioner was held by Sri K.P. Kandaswami Pillai from

1st April 1945 to 1st June 1945 and again from 2nd September 1945 to 31st January

1946 and by Sri M. Meenakshisunderam Pillai from 11th July 1945 to 1st September 1945 and again from 21st February 1946 to 31st March 1946. Dr. N. Natarajan M.B.B.S. B.S.Sc., M.H.O. was in additional charge of the office of the Commissioner from

2nd June 1945 to 10th July 1945 and from 1st February 1946 to 20th February 1946.

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 199

the previous year. A single cash book was maintained for both the General and Elementary Education Funds during the year. The closing balance in the cash book

vix., Rs. 5,07,037-0-10 agrees xii with the consolidated closing balance of the General and Elementary Education Funds as per account for March 1946 and is in agreement with the balance in the Treasury and Bank Pass Books after allowing for outstanding cheques and unremitted revenue in hand at the close of the Year.

3. The more important irregularity is detailed below. Irregularity of a minor nature is detailed in the Annual Objection Statement which should be treated as part of this report.

4. EXCESS PAYMENT.:

Vr. 4223-Rs.328/- SPECIAL REPAIRS TO THE FLOORING IN THE HIGHER ELEMENTARY BOYDS SCHOOL GOGAI.

For the execution of this work, the tender of Sri S. Krishnak Padayachi at 25 per cent. less than the estimate rate was accepted. But according to the entries in this voucher pages 16 and 17 of M. Book 10 of 45-46, payment was made at 25 percent. above the estimate rates, with the result that when only Rs. 228-0-0 was due a sum of Rs. 328/- was actually paid. The excess payment of Rs. 99-15-3 needs recovery.

P.T.C.

5. The result of audit may be considered satisfactory.

6. The total receipts and charges of the year were Rs.1,76,590-12-8 and Rs.1,79,464-9-1 respectively.

TKK.SRINIVASAN.

Assistant Examiner of Local Fund Accounts
Western Circle, Salem.

Forwarded to Executive Authority, Salem Municipal Council, in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local and Accounts, Salem, with year 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 Salem Municipality (for the year ended 31st March 1946) is herewith forwarded to the Secretary to Government, Education and Public Health Department, with reference to Rule 58(DO of Schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.No.

Dated

(TRUE COPY)

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

17/10

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE
Salem MUNICIPALITY FOR THE YEAR 1945-46

Heads of Account.	Actuals for the year 45-46	Final Budget Appropriation. ③
RECEIPTS : ORDINARY.		
1. Education Tax. Opening Balance.	18534-4-3	18534
Gross Collections. ...	50154-13-2	49896
Deduct Collection Charges ...	0-4-0	
Net. ...		
2. Fines and Penalties under the Ele. Education Ex. Act. ...		
3. Income from investments etc. ...		6000
4. School Fees. ...	7332-9-6	216
5. Contributions. ...	8665-12-0	8660
6. Other receipts. ...	458-6-6	
7. Government Grants. :	35-0-0	
(i) Under Sec. 37 of the Ele. Edn Act. 38830-13-0		28830
(ii) Under proviso to sec. 37. ..	15684-0-0	15684
8. Contribution from Genl. Accounts. 9434-5-0		9434
(a) for payment of Temporary allowance of Rs.4. 46150-0-0		46150
(b) For other purposes. ..		35
9. Investment realised.		
10. Advance recovered.		
Grant for Dearness Allowance. ..	5-12-0	375
11. Deduct refunds. ..	157-12-6	
Deduct amount transferred to Capital 885-0-0		1000
TOTAL: ...	175705-12-8	170394
Add amount relating to endowments shown under H. Endowment Act. ..		
GRAND TOTAL: ...		
CAPITAL.		
1. Government Grants. ...		
2. Contributions. ...		
3. Loans. ...		
4. Contributions from General Account ordinary ..	885	1000
5. Investment realised. ..		
6. Add amounts transferred to Ord. ..		
TOTAL:..	885	1000
Add amounts relating to Endowments shown under H. Endowments Act. ..		
GRAND TOTAL: ...		
Total Receipts Ord. & Cap. ..	176590-12-8	171394
Grand Total including Opening balance. 195125-0-11		189928

EXPENDITURE : ORDINARY.

Janal 45-46

Janal Berdyh
approximation.

1. Staff. Supervisor	623-12-0	270
Salaries and Allowances. ...	226.0.0	
Masters.	92 372-10-0	9500
De-fract Allowances. ...	58 494-5-0	59500
Education Tax Collection charges	3068-0-0	3150
Contribution to Provident Fund. ...	706-8-0	670
Travelling Allowance.	396-0-0	430
Stipend for teachers sent for training.	5107-4-0	6000
2. Contingencies & Equipment.		
Contingencies.	150 80	100
House Rent.	8 483-5-9	2700
Other items.	3450-11-3	4000
Furniture & Apparatus.	83.19-0	500
Library, Books & Maps.	396-8-3	
Other items.	36.10-0	
3. Prizes & Scholarship	80	80
4. Repairs to Buildings.	5054.0.0	5500
5. Investment made on & repayments of debt.		
6. Investments made.		
7. Advances recoverable.		35

TOTAL. 178577-7-1 124560

Add amount relating to endowment shown under H Endowments Act.

GRAND TOTAL.

CAPITAL.

1. Lands & Buildings.		
2. Equipment.		
(1) Furniture & Apparatus. ...	885	1000
(2) Library Book & Maps. ...		
(3) Investments made.		
(4) Other items.		

Total:...

885 1000

Add amount relating to endowments shown Under H. Endowments Act.

Grand Total. ...

Total Ordinary & Capital. 179464-9-1 125560

Closing Balance. 15660-7-10 7518

Grand Total including Closing Balance. 195125-0-11 133078

(sd) T.V. BHINAJENARAO

District Inspector of Local Fund Account

(True Copy)

DRAFT REPLY.

The sum of Rs.99-15-3 was recovered from the party and credited into the Municipal Treasury in Ch.No.2709 dated 11-9-46. Credit will be shown during next audit.

Sd/- M.Minakshisundaram,
Commissioner.

/true copy/

SALEM MUNICIPALITY.

EXTRACT FROM THE PROCEEDINGS OF THE MUNICIPAL COUNCIL, SALEM PASSED AT ITS MEETING HELD ON 26--9--1946.

M.C.R.NO.781.

Read Annual audit report on the Elementary Education Accounts of the Salem Municipality for the year 1945-46 with reply therefor.

Note:- The audit of accounts is considered satisfactory.

RECORDED.

SD/- P.RATHNASWAMI PILLAI,
Chairman,
Municipal Council, Salem.

/true copy/

WF-5572
19.10.46

EXAMINER'S OFFICE:

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

L. J. K. Simon
Asst. Examiner of L.F. Accounts.

Rm
10/10/46



63/24/K

(5)

EDPH (C-1)

Audit Report - 1945-46 - E.E. fund
M.C. Salem - Recorded

C.M. 62986-1/46 From the Exr of L.F.A. L.F. 5572 d/19.10.46.
pbc/ Go (M) 2057 Edn. d/ 29.10.46

Recorded.

To the Commr.
Salem M.C.
(thru the C.M.C.)
" " D.P.T.
(with copy of
audit report)
" " Exr of L.F.A.
J. J. J.
D.P.T.

25/10/46
16/10/46
25/10/46

18/10/46
26/10/46

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2/10/20

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