

Ed (1946) Department.

Ed SERIES.

G.O. NO. 2066

Ed

Dated

29. 2. 1946

[Despatch Abstract.]

Audit Report - 1945-46 - Elementary Education Fund -
Municipal Council, Villupuram - 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 ELEMENTARY EDUCATION FUND ACCOUNTS OF THE VILLUPURAM MUNICIPALITY OF THE SOUTH ARCOT DISTRICT FOR THE YEAR 1945 - 46.

Name of auditor: Sri S. Srinivasachari, District Inspector of Local Fund Accounts.

Time taken for audit: From 30th July 1946 to 10th August 1946.

The office of Commissioner was held by Janab Syed peer pasha schib from 1st April 1945 to 7th October 1945 and by Sri K. Ramodaran from 8th October 1945 to 31st March 1946.

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 account is in agreement with the closing balance of the previous year. The closing balance in the account viz., Rs. minus-

(17-6-10 agrees with the consolidated closing balance of the several heads as per the account for March 1946 and is in agreement with the balance in the Treasury pass book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. PENDING ITEMS OF OBJECTIONS: Paragraph 4 of the audit report for 1944-45. Paragraph 5 of the audit report for 1943-44. The result of the reference made to the Collector to alienate the site in question is, awaited.

4. SANCTION OF GOVERNMENT NOT OBTAINED: An expenditure of Rs. 1,990-12-0 was incurred during the year under capital when there was no provision of funds in the budget for capital expenditure. Against a provision of Rs. 32,950/- for ordinary expenditure approved in G.O. No. 558 Bdn., dated 12-3-1946, a sum of Rs. 32,612/- was actually spent. The orders of government ratifying the expenditure under capital would need to be obtained.

5. A sum of Rs. 551-10-0 drawn wrongly as Government grant on the education tax on profession tax collections in 1942-43 and 1943-44 and another sum of Rs. 6-2-0 out of the grants sanctioned in G.O. 342, Bdn., dated 19-2-1946 remained to be refunded.

6. The general Result of audit may be considered satisfactory.

7. Receipts and charges: The gross receipts and charges of the year were Rs. 33,189-8-5 and Rs. 34,024-12-0 respectively.

8. Three items of objections were pending settlement at the close of audit.

F.V. ANANTHANARAYANA AIYAR
Auditor of Local Fund Accounts

P.V. ANANTHANARAYANA AYYAR.

Assistant Examiner of Local Fund Accounts,
Southern circle: Trichinopoly.

Forwarded to the Executive Authority, Villupuram 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, South Arcot Dt. (Guddalore) 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 Villupuram municipal council (for the year ended 31-3-1946) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to rule 53(d) of schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.No. dated 1946.

(TRUE COPY)

Office of the Examiner of
L.F. Accounts, Madras, 10

H. Balasubramanian
SUPERINTENDENT.

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ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE VILLUPURAM MUNICIPALITY FOR THE YEAR 1945--1946.

Heads of Account.	Actual for the year 1945-46.	Final Budget Appropriation.
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RECEIPTS--ORDINARY.		Rs. A. P.	Rs. A. P.
1. Education Tax. Opening balance		817 12 9	357 0 0
Gross collections	...	8052 13 5	6740 0 0
Deduct collection charges.	...	- 488 0 0	- 240 0 0
Net	...	7564 13 5	6500 0 0
2. Fines and Penalties under the Ele. Education Act	...		
3. Income from investments etc.	...		
4. School fees.	...		
5. Contributions.	...		
6. Other receipts	...	3 0 0	
7. Government grants:-			
(i) Under Sec.37 of the Ele.En.Act. (on property tax only)	...	4843 12 0	220 0 0
(ii) Under proviso to Sec.37	...	6961 0 0	6961 0 0
(iii) Compensation for loss of income..	...	1163 15 0	1163 0 0
8. Contribution from Genl.Account:			
(a) for payment of Govt.grant	...	3691 0 0	
(b) for other purposes-contribution for Fund	...	8962 0 0	8462 0 0
9. Investment realised.	...		
10. Advances recovered.	...		
Grant for Dearness Allowance.	...		- 40 0 0
Deduct refunds	...		
Deduct amount transferred to Capital.	...	- 1900 12 0	
Total receipts	...	31288 12 5	23966 0 0

CAPITAL.		Rs. A. P.	Rs. A. P.
1. Government grants.	...		
2. Contributions.	...		
3. Loans.	...		
4. Contribution from General Account-Ordinary	...		
5. Investments realised	...		
6. Add amounts transferred to Ordry..	...	1900 12 0	
Total	...	1900 12 0	
Total receipts Ordry. & Capital.	...	33189 8 5	23966 0 0
Grand total including Opening balance	...	34007 5 2	24323 0 0

(a) In G.O.No.1623 dated 12-10-45 Government sanctioned the grant of Rs.3691/- to meet the anticipated deficit in the Ele.Edn.fund from the arrear toll compensation grant.

EXPENDITURE ORDINARY.

1. Staff.					
Salaries and Allowances. ... Rs.	15607	15	0	0	
Masters ...	12182	9	0	0	22820 0 0
Dearness Allowance ...					
Contribution to Provident Fund.	566	0	0	0	800 0 0
Travelling allowance. ...					
Stipend for teachers sent for training.					
2. Contingencies and Equipment.					
Contingencies ...	1826	0	0	0	1750 0 0
House Rent. ...					
Other items. ...	1105	15	0	0	1950 0 0
Furniture and Apparatus...	101	13	0	0	200 0 0
Library, books and maps.	62	7	0	0	100 0 0
Other items. ...	427	10	0	0	500 0 0
3. Prizes and scholarships. ...	777	0	0	0	
4. Repairs to buildings ...	166	11	0	0	500 0 0
5. Investment on & repayment of debt.					
6. Investments made. ...					
7. Advance recoverable. ...					

Total 32124 0 0 28620 0 0

CAPITAL

1. Lands and buildings ...	1900	12	0	0	...
2. Equipment ...					
(1) Furniture and Apparatus					
(2) Library books and Maps.					
(3) Investments made. ...					
(4) Other items. ...					

Total ... 1900 12 0 ...

Total Ordinary and Capital ... 34024 12 0 28620 0 0

Closing balance ... -17 6 10 -4297 0 0

Grand total including closing balance 34007 5 2 24323 0 0

Sumachari
20.8.46

District Inspector of Local Fund Accounts,
South Arcot.

B.1. 5057/46 dated 20.9.46

Replies to the Audit report on the Elementary Education Fund accounts for the year 1945-46

Para. 1 and 2

Noted.

Para.3

The Collector, South Arcot has been addressed to hand over the building to the Municipality as he has passed orders declining to alienate the land in favour of the Council for educational purposes.

Para.4

The Government have been addressed in this office B.1-4777/46 dated 2.9.46 for sanction for the excess expenditure incurred over the budget estimate provisions during 45.46 and orders of Government are awaited.

Para.5

The question as to whether the council should refund the amount has been referred to the Government and orders of the Government are awaited.

Para 6 and 7

No remarks.

Para.8

Steps will be taken to settle the three pending objections.

Commissioner, 20/9/46
Villupuram Municipality

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COPY OF THE MUNICIPAL COUNCIL'S RESOLUTION NO. 808 dated 16--9--46.

Audit report of the ^{Edu} Elementary fund Accounts for the year
1945--46 and draft replies put up by the Commissioner.

RECORDED.

REPLIES APPROVED.

Sd. N. Govindarajulu Naidu.
Chairman. 16--9--46,

/True Copy/

By order

K. Sankaranarayanan
Commissioner.

D. Sankaranarayanan
Manager.

21/9/46

df 5571/19.10.46

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Examiner's Office.

Subject:- Audit Report- 1945-46- Elementary Education
Fund- Villupuram Municipal Council-Replies.
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Forwarded to the Secretary to Government, Education
and P.H. Department with copies of the Commissioner's
replies and the resolution of the council.

Paragraph 4 of the audit report:- The excess expen-
diture has since been sanctioned by Government in
Memo No. 52577-C1/46-1., Edn., dated 17-9-46.

Assistant Examiner of L.F. Accts.



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Audit Report - 1945-46 ① 11 E.H.P.H (C-1)
Cl. Cl. Villupuram - Recorded.
C.No. 62980 C-46 From the E and L.F.A., L.F. 5571, d/19-10-46
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Recorded

2. Para 3 of the Audit Report. The Ely school building constructed on land not ~~the~~ belonging to vested in the Council. The result of the reference made to the Collector should be reported to Govt.

28/10/46

of Council copy
as per
of

To the Commissioner
Villupuram
(thru the C.M.C.)

26/10/46
26/10/46

Copy to the D.P.I.
with copy of
audit report ✓
Copy to the E and L.F.A

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