

7/11/46.

Education and P.H.

(1946.) Department.

Ms. SERIES.

G.O. No. Ms. 2094. Education.

Dated 1st November, 1946.

[Despatch Abstract.]

Audit Report - 1945-46 Elementary Education
Fund - Municipal Council Udumalpet - 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.

LF 3409
28.4.46

Name of audit: Sri S. Rangaswami Iyer,
District Inspector of L.S. Accounts.

Time taken for audit: From the 18-6-1946 to 2-7-1946.

The Office of Executive Authority was held by Sri G. Ethirajala Naidu from the 1st April 1945 to the 3th August 1946 by Sri S. Rangaswami Madaliar from the 9th August 1945 to the 28th October 1945, by Sri A. Rama Aiyer, Health Officer in charge from the 28th October 1945 to the 20th December 1945 and by Sri A. Narayana from the 21st December 1945 to the 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. A single cash book was maintained for both the General and Elementary Education funds. The opening balance in that cash book is in agreement with the closing balance of the previous year. The closing balance viz., Rs. 99475/9/7 agrees with the consolidated closing balance of the various funds as per the abstract attached to the General Fund 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. FINANCIAL LEVY OF EDUCATION TAX ON PROFESSION TAX: Education tax on profession tax was continued to be levied at 12% of the maximum rates of profession tax even during the year under audit and such a levy has not had the approval of Government. No levy thus being illegal and unauthorised, the said amount of collections should be treated as collections of profession tax proper and an additional contribution from the General Fund to Elementary Education Funds. Such realisations will not also be eligible for equivalent contribution from Government under Sec. 37 of the Elementary Education Act.

/p.t.o./

para 5 of the audit report for the year 1944-45 it was observed that the stock of tools and plant for the year ended March 1945 lacked verification and certification by the Commissioner inspite of the omission having been pointed out in paragraphs 5 and 6 of the audit reports for the years 1942-43 and 1943-44 respectively. A verification appeared to have been made in August 1945 but no action whatsoever was taken to list out the deficits and fix the responsibility for the loss. The same subject was not also tackled during the verification done in June 1946.

5. The general result of audit may be considered satisfactory.

6. The gross receipts and charges of the year were Rs. 39,569/15/3 and Rs. 43,415/2/11 respectively.

T.K. SRINIVASAN,

Assistant Examiner of Local Fund
Accounts, Western circle, Salem.

Forwarded to the Executive Authority, Udumalpet municipal council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of L.F. Accounts, Coimbatore with your reply in triplicate duly approved by the Municipal Council for submission to Government.

Copy Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of Udumalpet 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 58(d) of schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority, Udumalpet in L.F.No. dated 1946.

/ True copy/

Examiner's office, Madras.

Mvl.23.7.46.

N. Balasubramanian

Superintendent.

23/7

Replies to the Audit Report on the Elementary Education Fund Accounts of the Udumalpet Municipality, for the year 1945-46.

Para 2	Noted.
Para 3	Noted.
Para 4	Action is being taken to settle the matter. The same will be produced during local audit.
Para 5	Noted.
Para 6	Noted.

Commissioner. S.S.

53/819146

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Extract from the proceedings of the Municipal Council
Udamalpet passed at its ordinary meeting held at 5 P.M. on
Tuesday the 27th August 1946 at the Municipal Office,
Udamalpet. ④ 5

M.C.R.No. 557.

D/ 27-8-46. pp 1-2 only

Audit Report on Elementary Education Fund for 1945-46
and draft replies thereto.
Replies approved.

Sd.K.Abubuckar Rowther,
Vice Chairman.

/True Copy/
p 3a le

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L.F. 5318/11 X 46

EXAMINER'S OFFICE:

Forwarded to the Secretary to Government,
Education and Public Health Department, with
copies of Commissioner's reply and the reso-
lution of the municipal council.

J. M. Smeaton
Asst. Examiner of L.F. Accounts.
Rm 23946

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C No. 61069

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T.M. ⑤ 7 E.P.H.C.-1)

From the Asst. Secretary to Govt
E.P.H. Dept.

To the Dy. Exr. of L.F.-A.

Sub: Audit Report - 1945-46 -
E.E. fund - M. d. v. damalpet
Ref: Exr's L.F. 5318 d/ 11/10/46

Please furnish a copy of the
audited statement of the annual
receipts and payments of the E.E.
fund of the M. d. v. damalpet, for
the year 1945-46.

Issued
By
18/10/46

15/10/46
16/10/46

17/10/46

+B, 2N

EXAMINER'S OFFICE.

Subject: Audit Report - 1945-46 - Elementary Education Fund - Municipal Council - Udamalpet.
Reference: Telephonic message from Assistant Secretary to Government, Education and Public Health Department to Deputy Examiner of Local Fund Accounts, dated 18th October 1946.

L.F. 5727
26.10.46

A copy of the audited statement of the annual receipts and payments of the Elementary Education Fund of the Udamalpet Municipal Council for 1945-46 is herewith sent.



M. D. Shanmugasundaram

Deputy Examiner of Local Fund Accounts
Assistant Secretary to Government,
Education and Public Health Department,
Fort St. George, MADRAS.

of Madras

DEPARTMENT

th June 1936

recruitment to be made only to substan-
charged for want of vacancies—Provision

dated 1st February 1936.

June 1936.

in the Fort St. George Gazette:—

ON.

ferred by rules 38 to
ification, Control and
ernment hereby make
the general rules to
nent, the conditions of
es and the pension of
ed with Public (Ser-
No. 91, dated the 25th
to 1579 of Part I of
dated the 8th October

wing sub-rule shall be
method of recruitment

Heads.

Actuals, 194 -1 .

⑦ Total.

Final Budget
Appropriation.

SUBSIDIARY ACCOUNTS—cont.

C. ELEMENTARY EDUCATION ACCOUNT.

Receipts—Ordinary.

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Opening balance ..	5233	4	3	5233	4	3	5233	-	-
1. Education tax	10862	11	3						
2. Fines and penalties under the Elementary Education Act. ..									
3. Income from investments, etc. ..									
4. School fees	869	4	-				600	-	-
5. Endowments									
6. Contributions	86	6	-				100	-	-
7. Other receipts									
8. Government grant—									
(i) Under section 37 of the Elementary Education Act. ..	6079	3	-				6175	-	-
(ii) Under proviso to section 37 of the Elementary Education Act. ..	1945	-	-				1945	-	-
9. Contribution from the General Account—	477	13	-				478	-	-
(a) For payment of temporary allowance of Rs. 4. ..									
(b) For other purposes ..	6000	-	-				6000	-	-
10. Investments realized	3449	-	-				3449	-	-
11. Advances recovered									
Deduct—Refunds ..	199	6	-				250	-	-
Deduct—Amount transferred to Capital ..	905	1	-				1530	-	-
Total ..	28664	14	3	28,664	14	3	28237	-	-
Receipts—Capital.									
1. Government grants									
2. Endowments and contributions ..									
3. Loans									
4. Contributions from General Account—Ordinary.	10,000	-	-				10,000	-	-
5. Investments realized	905	1	-				1530	-	-
Add—Amount transferred from Ordinary ..									
Total ..				10905	1	-			
Total, Receipts—Ordinary and Capital ..	39569	15	3	39569	15	3	39767	-	-
Grand total, including Opening balance ..	44803	36		44803	36		45000	-	-

Heads.	Actuals, 194 -4 .		Total.	Final Budget Appropriation.	
	RS.	A. P.	RS.	A. P.	RS. A. P.
SUBSIDIARY ACCOUNTS—cont.					
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED)—cont.					
Receipts—Capital.					
1. Loans					
2. Investments realized					
3. Contributions					
4. Contribution from General Account—Ordinary.					
5. Investments realized					
Add—Amount transferred from Ordinary ..					
Total ..					
Total, Receipts—Ordinary and Capital ..					
Grand total, including Opening balance ..					
Expenditure—Ordinary.					
1. Staff—					
Salaries and allowances					
Contribution to Provident Fund ..					
2. Contingencies					
3. Repairs to buildings, plant, etc. ..					
4. Interest on and repayment of debt ..					
5. Investments					
Total ..					
Expenditure—Capital.					
1. Lands and buildings					
2. Purchase of machinery					
3. Equipment					
4. Investments					
5. Other charges					
Total ..					
Total, Expenditure—Ordinary and Capital ..					
Closing balance ..					
Grand total, including Closing balance ..					

Heads.	Actuals, 194 -4 .		Total.	Final Budget Appropriation.	
	RS.	A. P.	RS.	A. P.	RS. A. P.
SUBSIDIARY ACCOUNTS—cont.					
C. ELEMENTARY EDUCATION ACCOUNT—cont.					
Expenditure—Ordinary.					
1. Staff—					
Salaries and allowances—					
Masters	16 833	4 -			2 8200 -
<i>Deans allowance</i>	11 278	10 -			
Clerks and servants	111	8 -			280 -
<i>Deans allowance</i>	161	9 -			
Education tax collection charges ..	829	-			850 -
Contribution to Provident fund ..					
Travelling Allowance	2	10 -			10 -
<i>Machine charges</i>	346	-			500 -
Stipend of teachers sent for training ..					
2. Contingencies and equipment—					
Contingencies—					
House rent	1322	136			1330 -
Other items	1106	12 11			1150 -
Equipment—					
Furniture and apparatus					100 -
Library books and maps	31	11 6			40 -
Other items	-	12 -			10 -
3. Prizes and scholarships					
4. Repairs to buildings	475	7 -			1000 -
5. Interest on and repayment of debt. ..					
6. Investments made					
7. Advances recoverable					
Total, Elementary Education ..	32510	1 11	32510	1 11	33470 -
Expenditure—Capital.					
1. Lands and buildings	10545	9 -			11000 -
2. Equipment—					
(1) Furniture and apparatus	359	8 -			530 -
(2) Library books and maps					
(3) Investments made					
(4) Other items					
Total ..	10905	1 -	10905	1 -	11530 -
Total, Expenditure—Ordinary and Capital ..	43415	2 11	43415	2 11	45000 -
Closing balance ..	1388	- 7	1388	- 7	
Grand total, including Closing balance ..	44803	36	44803	36	45000 -

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21.11.46
Mamunajalam
District Inspector
K. P. A. S. K.

Heads.	Actuals, 194 -4			Total.			Final Budget Appropriation		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—cont.									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.									
<i>Receipts—Ordinary.</i>									
1. Water-supply—									
(1) Water-tax—									
Gross collections ..									
Deduct—Collection charges ..									
Net ..									
(2) Collection for excess water ..									
(3) Fines, penalties, etc. ..									
(4) Government grants ..									
(5) Deduct—Refunds ..									
Total ..									
2. Meters—									
(1) Meter rents ..									
(2) Fines, fees, etc. ..									
(3) Deduct—Refunds ..									
Total ..									
3. Drainage—									
(1) Drainage tax—									
Gross collection ..									
Deduct—Collection charges ..									
Net ..									
(2) Miscellaneous receipts (sewage farms).									
(3) Government grants ..									
(4) Deduct—Refunds ..									
Total ..									
Contributions from General Account ..									
Deduct—Amount transferred to Capital									
Total, Water-supply and Drainage ..									
<i>Receipts—Capital.</i>									
1. Water-supply—									
(1) Grants from Government ..									
(2) Investments realized ..									
(3) Contributions ..									
(4) Loans ..									

55/1/46
 4/11
 Audit Report - 1945-46 - E.F. fund
 Tel. Ch. Udumalpet - Recorded.
 From the Board L.F.A., L.F. 5318, d/ 11.10.46
 G.O. (M) 2094 Edn. d/ 1-11-46
 Recorded.
 To the Commissioner
 Udumalpet Mty
 (Thru the C.M.C.)
 " " D.P.I.
 (with copy of audit
 report)
 " " Board L.F.A.
 20/10/46
 28/10/46
 28/10/46

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