

Education and Public Health

(194⁶) Department.

Ms. SERIES.

G.O. No. 2199 Edn.,

Dated 18-11-1946.

[Despatch Abstract.]

Audit Report-1945-46-Elementary Education Fund-Municipal Council,
Kodaikanal-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.

L.F. No. 2918/17-7-46.

AUDIT REPORT ON THE ELEMENTARY EDUCATION ACCOUNTS OF THE KODAIKANAL MUNICIPAL COUNCIL: MADURA DISTRICT FOR 1945-46.



Name of auditor: Sri D. Rajendram, District Inspector.

Time taken for audit: From 24-5-1946 to 5-6-46.

The office of Executive Authority was held by Sri Mr. A.J. John M.A., from 1-4-1945 to 31-3-1946.

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 cash book is in agreement with the closing balance of the previous year. The closing balance agrees with the consolidated closing balance of the various funds according to the abstract attached to the account for March 1946 and is in agreement with the bank and treasury pass books after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. CONTRIBUTION FROM GENERAL ACCOUNT NOT MADE: The sum of Rs. 480/- being the contribution from general account was not adjusted to the elementary education fund as provided for in the sanctioned budget estimate for the year G.O. No. 54, Edn., dated 15-1-1945. *It may be adjusted now.*

4. EDUCATION TAX: NON-LEVY ON LANDS: The Council determined to levy from 1-4-1925 general tax at 8% water and drainage tax at 3% and education tax at 1%. Education tax is being levied only on buildings, but not on agricultural lands or vacant sites which are also assessed, on rental values and capital value, respectively. The specific authority under which the education tax was not levied on lands was not pointed out. As there is no provision in the Madras Elementary Education Act for exempting any particular class of property from education tax, the non-levy of the tax on lands would be illegal and necessary steps would need to be taken to remedy the defects and levy the education tax not only on buildings but on the lands as well. This was pointed out in letter 94 dated 12-4-1946 but no reply

has so far been received from the Commissioner.

5. TOOLS AND PLANT ACCOUNT: VERIFICATION NOT DONE.

The annual verification of the tools and plant relating to the elementary schools was not done ^{the} year under report. Similar omission was also pointed out in paragraph 3 of the audit report for 1944-45. and no steps were taken to rectify the defect till the close of audit, inspite of the reply "This has since been verified". This is brought to special notice.

6. The result of audit may be considered satisfactory.

7. The receipts and charges of the year were Rs.8023/13/- and Rs.11805/13/4 respectively.

8. Three objections were pending at the close of the year - vide paragraphs above.

P.V. ANANTHAMARAYANA AYYAR,

Assistant Examiner of Local Funds/Accounts.
Southern circle:Trichinopoly.

Forwarded to the Executive authority, Kodaikanal 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 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 Kodaikanal 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, Kodaikanal in L.F.No. 1946.

/True copy/ *N. Balasubramanian*

Examiner's office, Madras.

Mvl.8.7.46.

Superintendent.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE Kodaikanal			
FOR THE YEAR 194-194			
	Actuals, 194-4	Total.	Final Budget Appropriation.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
OPENING BALANCE:	7385-1-5		6910-0-0
RECEIPTS--ORDINARY	4096-9-10		4440-0-0
1. Education Tax.			
2. Fees and penalties under the Elementary Education Act.	105-0-0		100-0-0
3. Income from investments, etc.	152-8-0		
4. School fees.			
5. Endowments.			
6. Contributions.			
7. Other receipts.	29-10-0		50-0-0
8. Government grant--			
(1) Under section 37 of the Elementary Education Act.	3842-9-0		3840-0-0
(11) Under proviso to Sec.37 of the Elementary Education Act.	170-13-0		100-0-0
9. Contribution from the General Account--			480-0-0
(a) For payment of temporary allowance of Rs.4/-			
(b) For other purposes.			
10. Investments realized.			
11. Advances recovered.			
DEDUCT--Refunds.	264-4-18		300-0-0
DEDUCT--Amount transferred to capital.			800
Total.	8023-13-0		7610-0-0
RECEIPTS--CAPITAL.			
1. Government grants.			
2. Endowments and contributions.			
3. Loans.			
4. Contribution from General Account--Ordinary.			
5. Investments realized.			
ADD--Amount transferred from Ordinary.			
Total.			
Total Ordinary & Capital.			
Grand total including Opening Balance.			

Heads.	Actuals, 194-4.	Total.	Final Budget Appropriation.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
EXPENDITURE--ORDINARY.			
1. Staff--			
Salaries and allowances.	pay 6285-5-0		8735-0-0
Masters.	2538-2-0		
Clerks and servants.		310-0-0	
Education Tax--Collec- tion charges.	205-8-0	310-0-0	
Contribution to Provi- dent Fund.	258-0-0	300-0-0	
Travelling allowances.			
Stipend of teachers sent for training.			
2. Contingencies and equipment--			
Contingencies.			
House Rent.		320-0-0	
Other items.	408-5-0		
Equipment--			
Furniture & Apparatus.		200-0-0	
Library books and maps.		50-0-0	
Other items.	6-13-0	150-0-0	
3. Prizes and scholarships.			
4. Repairs to buildings.	2-12-0	200-0-0	
5. Contribution to panchayats.			
6. Interest on and repayment of debt.			
7. Investments made.	2000-0-0		
8. Advances recoverable.			
Total.	11,805-13-0	10575-0-0	
EXPENDITURE---CAPITAL.			
1. Lands and buildings.		500-0-0	
2. Equipment--		300-0-0	
1. Furniture & apparatus.			
2. Library books and maps.			
3. Investments made.			
4. Other items.			
Total.		800-0-0	
Total Expenditure Ordinary & Capital.	11,805-13-0	11375-0-0	
Total closing balance.	3,603-1-5	3945-0-0	
Grand total, including closing Balance.	15,408-14-5		

REPLIES TO AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNT FOR the year 1945-46.

Para 3: Since adjusted in Voucher No.247 dated 11-6-1946.

Para 4: The Government have been addressed in the matter in this office Ref.No.A.1.2432/46 dated 4-8-46 and their orders are awaited.

Para 5: A detailed verification of Tools and Plant in general is being done now and the verification certificate will be shown at next audit.

COPY OF COUNCIL'S RESOLUTION NO.214 DATED 11-10-46.

Audit report on the Elementary Education Fund Account of the municipality for 1945-46 with the replies of the Commissioner.

APPROVED.

Sd/- E.R. Logan,
Chairman, K.M.C.

[Signature]
Commissioner,
KODAIKANAL MUNICIPALITY.

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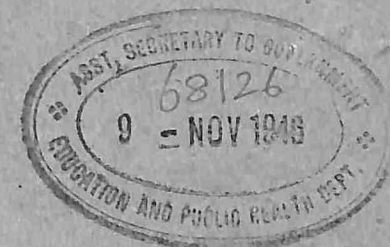
L.F.No. 6074
7-11-46

Examiner's Office.

Sub:- Audit Report- 1945-46- Elementary Education Fund
Kodaikanal Municipal Council- Replies.

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.

Dr. S. S. S. S.
Assistant Examiner of L.F. Accts.



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Audit Report - 1945-46 - E.E. fund -
Ml. D. Kodarikanal - Recorded 6
From the Exr of L.F.A., L.F. 6074, d/7.11.46
G.O (MS) 2199 Edn. d/ 18.11.46
Recorded.

C.M. 68126 C-1/46
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To the Commr. ✓
Kodarikanal Mls
(thru the C.M.C.)
" " D.P.I. ✓
(with copy of audit report)
" " Exr of L.F.A. ✓

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