

Edn (1946) Department.

SCANNED

Rs SERIES.

G.O. NO. 2200
200

Dated

18.11.1946

(10)

[Despatch Abstract.]

Audit Report - 1945-46 - Elementary Education Fund -
Municipal Council, Dharapuram - 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 DHARAPURAM MUNICIPAL COUNCIL, COIMBATORE DT. FOR THE YEAR 1945-46

Name of auditor : Sri T.V. Bhimasena Rao, Dt. Inspector,
Salem.
Time taken for audit: From the 22nd July 1946 to the 27th July 1946

The office of the Executive Authority was held by Sri V. Lakshmana Ayyar from the 1st April 1945 to the 10th April 1945 and by Sri C.R. Narayanaswamy from the 11th April 1945 to the 15th March 1946. Sri K. Raghobhama Rao Manager was in charge from the 16th March 1945 to the 31st March 1946

2. The receipts and payments during the year are shown in the ~~annual~~ abstract of 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 the cash book is in agreement with the closing balance of the previous year. The closing balance in the cash book has been shown as Rs. 47,755-14-1 excluding the balance in the Madras Provincial Co-operative Bank Rs. 499-12-3. This is not correct and the balance should be shown as Rs. 48,255-10-4 and this figure agrees with the sum total of the balance of the several accounts for March 1946 and is in agreement with the total balances in the sub treasury and the Madras Provincial Co-operative Bank pass books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature have been included in the annual objection statement which should be treated as part of this report.

4. FINANCIAL POSITION: The year closed with a small balance of Rs. 384-4-11 as against a balance of Rs. 2,777-0-3 at the end of the previous year. The expenditure of the year was more than the receipts by Rs. 2,392-11-4. The rate of education tax on property rentals was increased with effect from 1st and the contribution from

the council was permitted to adjust to the elementary education fund a sum of Rs.14,132/- from the arrear toll compensation grant (sanctioned to the ~~current~~ council in the current year) to avoid a deficit in the elementary education fund in 1945-46 but this amount was not so adjusted.

5. The result of audit may be considered satisfactory

6. The gross receipts and charges of the year were Rs.37,033-0-8 and Rs.39,395-12-9 respectively.

7. Seven objections involving a sum of Rs.279-5-0 were pending settlement at the close of audit.

T.K. SRINIVASAN,
Assistant Examiner of L.F. Accounts,
Western Circle, Salem.

/TRUE COPY/

A. Balasubramanian
SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts,
Madras.

CP/

Statement of Receipts and Charges
of the Elementary Education Fund of the
Panchamam Municipality for the year 1945-46

Particulars	Receipts	Charges	Balance
Opening Balance			2777-0-3

Education Tax	8433-7-2		7000
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(1) Other Receipts -
Compensation for loss
of Income under
Education Tax

741-0-0	741
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(2) Govt Grant

(i) Under Section

37 of the Elementary
Education Act.

2327-12-0	2700
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(ii) Under Section 35

Section 37 of the
Elementary Education
Act

3001-0-0	3001
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(3) Contribution from

the General Fund

(a) For payment of Interest
on loan from Govt

22500-0-0	21360
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(b) For other purposes

(4) Advances Received

Deduction Refunds

Resident Amount

Transferred to

Capital

253-4-0	3500
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Total

Receipts - Capital

Add Amount Transferred

from Ordinary

253-4-0	3500
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Total Ordinary Capital

37003-0-8	3500
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Grand Total including

39780-0-11	3400
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Expenditure - Ordinary	Actual 1955-56	1954-55
Staff		
Master	18621-9-0	25000
Clarks + Servants	602-2-0	-
Domestic allowance	14,223-1-0	-
Contribution to P Fund	255-0-0	2600
Stipend to Leaders	-	5000
Grant for Training	-	-
2. Contingencies & Equipment		
House rent	1121-15-0	800
Other items	612-10-0	1500
Equipment	-	750
Travel & Approaches	131-5-0	100
Library, B.M. + maps	-	-
Refund of Government	-	-
Religious (Grant)	1757-0-0	-
4. Repairs, buildings	1221-14-0	-
Total	39742-11-0	31300
Expenditure Capital		
1. Lands + Buildings	253-4-0	3500
Total	253-4-0	3500
Total Expenditure (Ordinary + Capital)	39395-12-11	34800
Total Closing Balance	384-4-11	-
Grand Total including closing balance	39780-0-11	34800
(301) T.V. Bhingra		
...		
...		
...		

plante
 Para 2 noted

Para 7 steps will be taken to get the founding objections settled

p2 ante

/True Copy/

Ld. H. Nuthankrishna Naidu
 Chairman

for Richard
 15.10.56

for Commission

15/15/9

L.F-No 6235
12-11-46

AUDIT REPORT - Elementary Education Fund Accounts - Dharapuram
Municipal Council - 1945-46 - Replies.

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

Asst. Examiner of L.F. Accounts.

Copy of Municipal Council's resolution No. 217 dated 11-10-1946
Dharapuram Municipality.

+++
READ: Audit Report on the Elementary Education Fund Account
of this Municipality for 1945-46 and the draft replies thereon
prepared by the Commissioner:

RESOLUTION No. 217:

Draft replies approved.

sd. K. Muthukrishna Naidu,
Chairman.

(True copy)

Asst. Examiner of L.F. Accounts.

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18/11/46

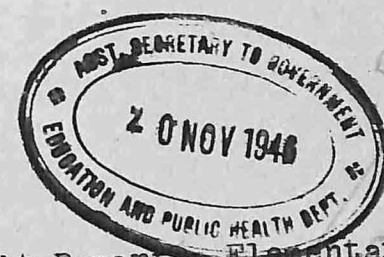
Audit Report - 1945-46 - E.F. fund -
Dhara-puram - Recorded.
From the E.F.A. L.F. 6235, 12.11.46
G.O. (M) 2200 Edn. 18.11.46

Recorded

opinion
sent

RM
17/11/46

To the Commissioner
Dhara-puram M.C.
(This is the C.M.C.)
" " D.P.I.
(with copy of
audit report)
" " E.F.A.



L.F. No. 6414
18.11.46

Examiner's Office.

Subject: - Audit Report - Elementary Education Fund - Dhara-
puram Municipality - 1945-46 - Replies - Two more copies of
resolutions of the Council approving of the replies to the Audit
Report - Forwarded.

Forwarded to the Secretary to Government, Education and
Public Health Department in continuation of this Department Letter
L.F.No.6235 dated the 12th November 1945.

M. S. Shankar Rao

Deputy Examiner of Local Fund Accounts.

To
The Secretary to Government,
Education and Public Health Department,
M A D R A S.

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penalty levied for an encroachment, and we held that the accused could not plead that there was no encroachment and that therefore he was not liable. Here it is a question of the recovery of a fee which is only imposed for a licence, and the licence has admittedly not been given. That is, the complainant cannot come into Court at all unless he maintains that a licence has been taken out, for which the fee has not been paid, and here the complainant admits that a licence has not been taken out. I am therefore of opinion that the complaints were not maintainable as they stand and I therefore dismiss these revision cases.

Copy of the resolution No. 217 dated 11-10-46

Audit report on the Elementary Education fund account of this municipality for 45-46 & the draft replies thereto prepared by the Commissioners.

Resolution no 217 dated 11-10-46

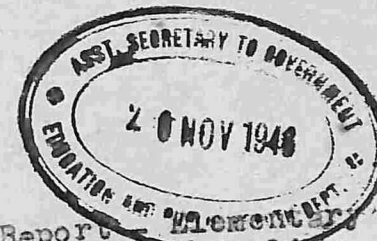
draft replies approved

(True copy)
Sd. K. Muthukrishna Naidu
Chairman
Commissioners.

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L.F.No. 6414

18-11-46



Examiner's Office.

70915

Subject: - Audit Report - Elementary Education Fund - Dharampuram Municipality - 1945-46 - Replies - Two more copies of resolutions of the Council approving of the replies to the Audit Report - Forwarded.

Forwarded to the Secretary to Government, Education and Public Health Department in continuation of this Department Letter L.F.No. 6235 dated the 12th November 1945.

M. S. Shankar Das.
Deputy Examiner of Local Fund Accounts.

To
The Secretary to Government,
Education and Public Health Department,
MADRAS.

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PRESENT :
The Hon'ble Mr. Justice WALLACE.
Criminal Revision Cases Nos. 385 and 898 to 918 of 1927.
(Criminal Revision Petitions Nos. 341 and 803 to 823 of 1927.)
This series of revision petitions is presented on behalf of the Taluk Board, Kumbakonam, asking this Court to revise the order of the Sub-Magistrate, Tiruvadamamaturthur, dismissing a series of complaints under

Cope of the resolution no. 213 dated 11.9.15

Audit report on the Elementary Education fund account of the municipality for 1915-16 & the draft replies there on prepared by the Commissioner

Resolution no. 213 dated 11.9.15

draft replies approved

Michael
M. A. S.
Commissioner

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EJPHC-1

May be filed with G.O. 2200 Eby

dy 18.11.46

~~24/4/46~~

21/11

22/4/46

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