

Edn (1946) Department.

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G.O. NO.

2201

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Dated

18/11/46.

[Despatch Abstract.]

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

Back Papers.

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

Further Papers.

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

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF TIRUPUR MUNICIPAL COUNCIL, OF THE COIMBATORE DISTRICT, FOR THE YEAR 1945-4

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

Time taken for audit: From the 15th July 1945 to the 21st July 1946.

The Office of the Executive Authority was held by Sri M. Narayana Shenoy from 1st April 1945 to 6th January 1946 and by Sri P. Doraiswamy Mudaliar from the 25th January 1946 to the 31st March 46. The Municipal Health Officer Sri C. S. Ramachandras Pei was in charge from the 7th January 1946 to the 24th January 1946.

2. The receipts and payments during the year are shown in the abstract of the Annual Account appended, together with the opening and closing balance of the previous year. A single cash book was maintained for both the general and Elementary Education funds. The closing balance in the cash book viz. Rs.2,39,426-5-2 agrees with the consolidated closing balance of the general and elementary education fund, as per abstract attached to the account for May and is in agreement with the balance in the Treasury and Bank books, after allowing for outstanding cheques and unpermitted revenue in hand at the close of the year.

venue in hand at the close of the year. The ordinary expenditure of the year was more than the ordinary receipts by Rs.8,512-14-8; and this excess was approved in Paragraph 2(ii) of G.O.No.551 Education dated 25th March 1946 while passing orders on the revised budget for the year. Again the opening balance of Rs.13,775-11-2, the closing balance on 31st March 1946 was Rs.5,262-12-6 only.

4. LOCATION OF HIGH SCHOOL FOR GIRLS, IN THE VALIPALAYAM
SCHOOL BUILDING.

The Valipalayam Girls Elementary School was being located in its own building. As the High School for Girls was in need of a big building, it was located in the above Elementary School building and the Elementary school was shifted to a private building of Mr. D.O. Asher on a monthly rent of Rs. 75/-. As the Valipalayam Municipal building is a big one, and as it would be

higher than Rs.75/- ~~from~~ per mensem if let out, the Council may fix a reasonable month rent therefor, and have it credited to the Elementary Education Fund, the expenditure of Rs.75/- per mensem for rent of Mr. Asher's building now debited to Secondary Education, may then be debited to the Elementary Education Fund itself.

5. The result of audit may be considered satisfactory.

6. The total receipts and charges of the year were Rs.52,706-9-4 and Rs.61,219-8-0 respectively.

T.K. SRINIVASAN,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

Forwarded to the Executive Authority Tiruppur 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, Salem 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 Tiruppur Municipal Council (for the year ended 31st March 1946) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Fort St. George, 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 Tiruppur Municipal Council in L.F.No. Dated:

/TRUE COPY/

A. Balasubramanian

SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts,
Kilpauk P.O., MADRAS 10.

s.s./7-8.

5/10/46

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND
OF THE TIRUPPUR MUNICIPALITY FOR THE YEAR 1945-1946.
Final Budget
Receipts. Actuals, 1945-46 Total appropriation
Rs. A P Rs. A P Rs. A P

OPENING BALANCE.

13,775 11 2

10,100

Receipts—Ordinary.

(1) Education tax ...

14,365 9 11

12,600

(2) Fees and penalties under the Elementary Education Act.

(3) Income from investments etc.

(4) School Fees ...

(5) Endowments, ...

(6) Contributions, ...

(7) Other Receipts, ...

58 15 6

14

(8) Government grant—

(i) Under section 37 of the Elementary Education Act.

13,872 14 0

12,200

(ii) Under proviso to section 37 of the Elementary Education Act.

3,340 0 0

3,340

(9) Contribution from the General Account.

(a) For payment of temporary allowance of Rs.4.

18,300 0 0

18,300

(b) For other purposes.

(10) Investments realised.

Contn.
for loss of income in 2,845 10 0
Pro.tax.

2,846

(11) Advances recovered.

Reduct --- Refunds.

76 8 1

-100

Leasct---Amount transferred to capital

-500

Total

52,706 9 4 52,100

Receipts—Capital.

(1) Government grants.

(2) Endowments & Contributions.

(3) Loans.

(4) Contribution from General Account—ordinary.

(5) Investments realised.

Add—amount transferred from ordinary.

Total

500

Total Ordinary & Capital

500

Grand Total, including opening balance.

52,706 9 4 52,900
66,482 4 6 70,000

Heads.	Actuals, 1945-46			Total.			Final Budget Appropriation		
	Rs.	A	P	Rs.	A	P	Rs.	A	P
Expenditure-Ordinary.									
1. Staff-Salaries and Allowances.	50,531	3	0				46,200		
Posters.	2,515	1	0				2,150		
Clerks and servants.	887	0	0				870		
Education tax-collection charges.	1,653	0	0				2,100		
Contribution to Provident Fund.									
Travelling Allowances									
Stipend of teachers sent for training.									
2. Contingencies and equipment—Contingencies.	565	0	0				1,500		
House-rent.	2,771	4	9				2,750		
Other items.									
Equipment—	274	12	3				160		
Furniture and apparatus.	80	10	0				100		
Library books and maps.									
Other items.									
3. Prizes and Scholarships.	1,573	9	0				750		
4. Repairs to Buildings.									
5. Contribution to Experiments.	338	0	0				340		
6. Interest on repayment of debt.									
7. Investments made.									
8. Advances recoverable.									
Total									
Expenditure-Capital.									
1. Land and Buildings.									
2. Equipment—									
(1) Furniture and apparatus.									
(2) Library books and maps									
(3) Investments made.									
(4) Other items.									
Total									
Total expenditure—Ordinary and Capital									
Total closing balance									
Grand total including closing balance.									

J. G. Bhimasena Rao
Dist. Inspector of L.F. Accounts.

Audit Report on the Elementary Education Fund Accounts of Tiruppur Municipal Council, of the Coimbatore District, for the year 1945-46.

Name of auditor:- Sri T.V. Bhimasena Rao, District Inspector of Local Fund Accounts, Salem.

Time taken for audit:- From the 15th July 1946 to the 21st July 1946.

The office of the Executive Authority was held by Sri M. Narayana Shenoy from the 1st April 1945 to the 6th January 1946 and by Sri P. Doraiswamy Mudaliar from the 25th January 1946 to the 31st March 1946. The Municipal Health Officer Sri C.S. Ramachandra Pai was in charge from the 7th January 1946 to the 24th January 1946.

2. The receipts and payments during the year are shown in the abstract of the Annual Account appended, together with the opening and closing balance of the previous year. A single cash book was maintained for both the General and Elementary Education Funds. The closing balance in the cash book viz- Rs. 2,39,426-5-2 agrees with the consolidated closing balance of the General and Elementary Education Fund, as per abstract attached to the account for March 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 ordinary expenditure of the year was more than the ordinary receipts by Rs. 8,512-14-8; and this excess was approved in Paragraph 2-(ii) of G.O. No. 651 Education dated the 25th March 1946 while passing orders on the

-2-
revised budget for the year. Against the opening balance of Rs.13,775-11-2, the closing balance on the 31st March 1946 was Rs. 5,262-12-6 only.

4. Location of High School for girls in the Valipalaiyam Girls school building.

The Valipalaiyam Girls' Elementary School was being located in its own building. As the High school for girls was in need of a big building, it was located in the above Elementary school building and the Elementary school was shifted to a private building of Mr.D.C. Asher on a monthly rent of Rs. 75/-. As the Valipalaiyam Municipal building is a much higher than Rs.75/- per mensem if let out, the Council may fix a reasonable month rent therefor and have it credited to the Elementary Education Fund, the expenditure of Rs. 75/- per mensem for rent of Mr. Asher's building now debited to Secondary Education, may then be debited to the Elementary Education Fund itself.

5. The result of audit may be considered satisfactory.

6. The total receipts and charges of the year were Rs.52,706-9-4 and Rs.61,219-8-0 respectively.

T.K.Srinivasan,
Assistant Examiner of Local Fund Acc
Western Circle, Salem.

True Copy/

Commissioner.

Extract From the Proceedings of the Municipal Council, Tiruppur, passed at its Ordinary Meeting held on Monday the 30th September 1946 at 5-P.M., in the Municipal Office, Tiruppur.

XX
480. Read Audit Report on the Elementary Education Fund Accounts for the year 1945-46 of this Municipality and the draft reply of the Commissioner therefor.

Resolution:- " Approved."

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XX
(Sd) K.N.Palaniswamy,
Chairman.

/True Extract/

T.V.S. 14/10.P.

Commissioner

L.F. Form No. 236.
M.F. No. 144.

ORIGINAL.

Municipal
Panchayat

ELECTRICITY DEPARTMENT.

Service No.

947

Bill No. 7743

Bill for ^{week}
^{month} ending.....19

Mr.

B. V. Balagun chethan

Rs. A. P.

For 25 watt bulbs at.....annas

For 40 watt bulbs at.....annas

For 60 watt bulbs at.....annas

Fuse off call Card No.....dated.....

Surcharge on payments to end of.....

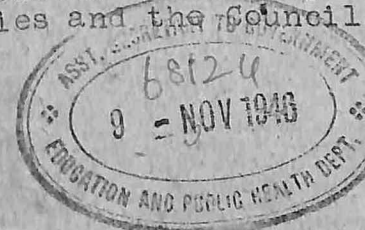
L.F. No. 6077
7-11-46

EXAMINER'S OFFICE:

Audit Report - Elementary Education Fund account - 1945-46 -
Tiruppur municipal Council - Replies.

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



Asst. Examiner of L.F. Accounts.

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11/11/46

29/11/46

C.No 68124 C-1/46
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11 E.H.C-1)
Audit Report - 1945-46 - E.E. fund -
Ml. cl. Tripunpur - Recorded.
From the Exr of L.F.A, L.F. 6077, dy 7.11.46
G.O. (M) 2201 Edn. dy 18.11.46
Recorded

To the Commissioner,
Tripunpur Mty
(thru the C.M.C.)

13/11/46
14.11.46

OSM
17/11/46

" " D.P.I.
of with the
audit report
" " Exr of L.F.A.

add with
sent

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101

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1085

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