

Education and Public Health (1946) Department.

Ms. SERIES.

G.O. NO. Ms. 2305 Education.

Dated 2nd December, 1946.

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[Despatch Abstract.]

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

## AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE SRIRANGAM MUNICIPAL COUNCIL: TECHINOPOLY DISTRICT) FOR THE YEAR 1945-46.

Name of auditor: S.M. Karappaswamy, Chettiar, Audit clerk.

Time taken for audit: 12th July to 30th July 1946.

The office of Commissioner was held by Sri K. Subbiah pillai from 1st November 1945 to 14th November 1945 and from 26th November 1945 to 31st March 1946 and by Sri G.I. Gopalakrishna Naidu, Municipal Health officer in additional charge on 15th November 1945 to 25th November 1945.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balance. 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 viz., Rs. 472-10-8 of various

agrees with the consolidated balance of various funds as per abstract in 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 subject to the remarks in paragraph 27 of the audit report for 1945-46 on the general fund accounts.

3. EDUCATION TAX: EQUIVALENT CONTRIBUTION DUE FOR 1945-46. It was pointed out in paragraph 13 of the audit report on the elementary education fund accounts for 1944-45 that since education tax was being levied at 1% on the value of property upto the end of 1943-44 and previous years and 2% from 1944-45 the equivalent contribution due under section 37 of the elementary education act should be claimed at 100% in respect of the arrears relating to 1943-44 and previous years. The short claim of Rs. 11-2-0 caused by the claim of contribution at 75% for these years was also subsequently sanctioned and credited to municipal funds in March 1946. In spite of this, the same wrong method was adopted for claiming the contribution due for 1945-46 as shown below.

Equivalent contribution due in respect

|                                                       |      |     |    |   |
|-------------------------------------------------------|------|-----|----|---|
| (i) collection under arrears at 1% for 1943-44.       |      |     |    |   |
| (ii) (a) collection under arrears at 2% for 1945-45.  | 109  | 7   | 5  |   |
| Less refunds.                                         |      | 5   | 5  | 3 |
|                                                       |      | 104 | 2  | 2 |
| (b) contribution due at 75% 104-2-2 x $\frac{3}{4}$   |      |     |    |   |
| (iii) (a) current collections. 1945-46.               | 7966 | 4   | 10 |   |
| Less refunds.                                         |      | 2   | 2  | 0 |
|                                                       | 7964 | 2   | 10 |   |
| (b) contribution due at 75% 7964-2-10 x $\frac{3}{4}$ |      |     |    |   |
| equivalent contribution due for 1945-46.              |      |     |    |   |

5973  
6135

(iv) Equivalent contribution due for 1945-46. Rs. 6,135 13 8  
 (v) Amount claimed by commissioner and sanctioned by Government in G.O.No. 1748 dated 10-7-1946. 6,109 15 0  
 (vi) Balance due to the council. 25 14 8

4. While reviewing the budget estimate for 1946-47 it was expected that the elementary education fund would close with a deficit of Rs. 4951/- at the end of 1945-46 and a grant of Rs. 4951 was sanctioned in G.O.No. 391 Edn., dated 25.2.1946. As the year however actually closed with a surplus of Rs. 472-10-8 this amount would need to be refunded to government.

5. The result of audit may be considered satisfactory.

6. The receipts and charges of the year were Rs. 38,940-15-0 and Rs. 39,275-15-8 respectively.

7. Four objections involving Rs. 64-5-8 were pending settlement at the close of audit details for which are as below.

|           |    |   |     |    |   |   |
|-----------|----|---|-----|----|---|---|
| 1944 - 45 | .. | 1 | Rs. | 38 | 0 | 0 |
| 1945 - 46 | .. | 3 |     | 26 | 5 | 8 |
| Total.    |    | 4 |     | 64 | 5 | 8 |

P.V. ANANTHANARAYANA AYYAR

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

Forwarded to the Executive Authority, Srirangam municipal council, Trichinopoly Dt) in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of L.F. Accounts, Trichinopoly 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 the Srirangam 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 59 (d) of schedule IV of the Madras District Municipalities Act 1939. The original was forwarded to the Executive Authority, Srirangam municipal council in L.F.No. 1946.

(True copy)

Examiner's office, Madras. X

Myl. 28.3.46.

A. Balasubramanian  
 SUPERINTENDENT.

*M. Balasubramanian*

R.F. XXXVIII-9-875-1-8-31.

Annual Account of Receipts and Charges of the Elementary Education Fund  
 of the Srirangam Municipal Council for the year 1945-1946

| Heads.                                                     | Actuals, 1945-46 |    |    | Total. |    |    | Final Budget Appropriation. |    |    |
|------------------------------------------------------------|------------------|----|----|--------|----|----|-----------------------------|----|----|
|                                                            | RS.              | A. | P. | RS.    | A. | P. | RS.                         | A. | P. |
| Opening Balance ..                                         |                  |    |    | 1707   | 11 | 4  | 2699                        | 0  | 0  |
| RECEIPTS—ORDINARY.                                         |                  |    |    |        |    |    |                             |    |    |
| 1. Education tax ..                                        | 8160             | 6  | 3  | 1707   | 11 | 4  | 7692                        | 0  | 0  |
| 2. Fines and penalties under the Elementary Education Act. |                  |    |    |        |    |    | 2699                        | 0  | 0  |
| 3. Income from investments, etc. ..                        |                  |    |    |        |    |    |                             |    |    |
| 4. School fees ..                                          |                  |    |    |        |    |    |                             |    |    |
| 5. Endowments ..                                           |                  |    |    |        |    |    |                             |    |    |
| 6. Contributions for loss of Edu. Tax on fund. ..          | 430              | 0  | 0  |        |    |    | 420                         | 0  | 0  |
| 7. Other receipts ..                                       | 10               | 2  | 0  |        |    |    | 20                          | 0  | 0  |
| 8. Government grant—                                       |                  |    |    |        |    |    |                             |    |    |
| (i) Under section 37 of the Elementary Education Act.      | 5870             | 14 | 0  |        |    |    | 5100                        | 0  | 0  |
| (ii) Under the provision to section 37 of the Act.         | 6012             | 0  | 0  |        |    |    | 6012                        | 0  | 0  |
| 9. Contribution from the General Account ..                | 1035             | 0  | 0  |        |    |    | 3222                        | 0  | 0  |
| (a) for other purposes ..                                  | 7214             | 0  | 0  |        |    |    | 7214                        | 0  | 0  |
| 10. Investments realized ..                                | 7                | 7  | 3  |        |    |    | 20                          | 0  | 0  |
| Total ..                                                   | 38040            | 15 | 0  |        |    |    | 29670                       | 0  | 0  |
| RECEIPTS—CAPITAL.                                          |                  |    |    |        |    |    |                             |    |    |
| 1. Government grants ..                                    |                  |    |    |        |    |    |                             |    |    |
| 2. Endowments and contributions ..                         |                  |    |    |        |    |    |                             |    |    |
| 3. Loans ..                                                |                  |    |    |        |    |    |                             |    |    |
| 4. Contribution from General Account—Ordinary.             |                  |    |    |        |    |    |                             |    |    |
| 5. Investments realized ..                                 |                  |    |    |        |    |    |                             |    |    |
| Total ..                                                   |                  |    |    |        |    |    |                             |    |    |
| Grand Total, Receipts (Ordinary and Capital).              | 38040            | 15 | 0  |        |    |    | 29670                       | 0  | 0  |
| Grand Total, including opening balance ..                  |                  |    |    | 29748  | 10 | 4  | 32369                       | 0  | 0  |
| EXPENDITURE—ORDINARY.                                      |                  |    |    |        |    |    |                             |    |    |
| 1. Staff—                                                  |                  |    |    |        |    |    |                             |    |    |
| Salaries and allowances—                                   |                  |    |    |        |    |    |                             |    |    |
| Masters ..                                                 | 32327            | 80 |    |        |    |    | 26000                       | 0  | 0  |
| Clerks and servants ..                                     |                  |    |    |        |    |    |                             |    |    |
| Education Tax Collection ..                                | 508              | 0  | 0  |        |    |    | 379                         | 0  | 0  |
| Capitation allowances ..                                   |                  |    |    |        |    |    |                             |    |    |
| Contribution to Provident Fund ..                          | 1054             | 0  | 0  |        |    |    | 1200                        | 0  | 0  |
| Travelling allowance ..                                    |                  |    |    |        |    |    |                             |    |    |
| Stipends of teachers sent for training ..                  |                  |    |    |        |    |    |                             |    |    |
| Carried over ..                                            | 33889            | 80 |    |        |    |    | 27579                       | 0  | 0  |

| Heads.                                           | Actuals, 1945-46 |       | Total. |       | Final Budget Appropriation. |       |
|--------------------------------------------------|------------------|-------|--------|-------|-----------------------------|-------|
|                                                  | RS.              | A. P. | RS.    | A. P. | RS.                         | A. P. |
| Brought forward ..                               | 33889            | 20    |        |       | 27579                       | 00    |
| EXPENDITURE—ORDINARY—cont.                       |                  |       |        |       |                             |       |
| 2. Contingencies and equipment—                  |                  |       |        |       |                             |       |
| Contingencies—                                   |                  |       |        |       |                             |       |
| House-rent .. ..                                 | 1188             | 00    |        |       | 1200                        | 00    |
| Other items .. ..                                | 1881             | 82    |        |       | 1200                        | 00    |
| Equipment—                                       |                  |       |        |       |                             |       |
| Furniture and apparatus .. ..                    | 524              | 30    |        |       | 570                         | 00    |
| Library books and maps .. ..                     | 0                | 11 6  |        |       | 100                         | 00    |
| Other items .. ..                                |                  |       |        |       |                             |       |
| 3. Prizes and scholarships .. ..                 |                  |       |        |       | 100                         | 00    |
| 4. Repairs to buildings .. ..                    | 1792             | 10    |        |       | 1600                        | 00    |
| 5. Interest on and repayment of debt ..          |                  |       |        |       |                             |       |
| 6. Investments made .. ..                        |                  |       |        |       |                             |       |
| Total ..                                         | 39275            | 158   |        |       | 32369                       | 00    |
| EXPENDITURE—CAPITAL.                             |                  |       |        |       |                             |       |
| 1. Land and buildings .. ..                      |                  |       |        |       |                             |       |
| 2. Equipment—                                    |                  |       |        |       |                             |       |
| (1) Furniture and apparatus .. ..                |                  |       |        |       |                             |       |
| (2) Library books and maps .. ..                 |                  |       |        |       |                             |       |
| (3) Other items .. ..                            |                  |       |        |       |                             |       |
| 3. Investments made .. ..                        |                  |       |        |       |                             |       |
| Total ..                                         |                  |       |        |       |                             |       |
| Grand Total, Expenditure (Ordinary and Capital). | 39275            | 158   |        |       | 32369                       | 00    |
| Total, Closing balance ..                        | 472              | 108   |        |       |                             |       |
| Grand Total, including closing balance ..        | 39748            | 104   |        |       |                             |       |

Copy of replies to the Audit Report on the Elementary Education Fund accounts for the year 1945-46.

Para 3:

Government have been addressed to sanction the balance of grant due.

Para 4:

The closing balance for 1945-46 has already been reported to Government in Re.B1.26/46 dated 14-6-46. Government have now been addressed furnishing the audited figure to adjust the amount from the grant claimed for 1946-47.

A.GOPALAKRISHNAN,  
Commissioner.

/TRUE COPY/

*A. Krishnan*  
Commissioner

*9.10.46*  
Municipal

① Provision raised  
Rs. 39576/- in G.O.M.O  
391 E.P.H. of 25.2.46.  
193

*S. A. Gupta*  
District Inspector of Local Fund Accounts.

Copy of Resolution No.478 dated the 1-10-1946.

Re: Audit Report on the Elementary Education Fund Accounts.  
for 1945-46 with draft replies.

Resolution No.478:

APPROVED

(SD) K. SRINIVASAN,  
Chairman.

/TRUE COPY/

krk/-

L.F.No 6576  
25-11-46

Examiner's Office.

Subject:- Audit Report- Elementary Education Fund-  
1945-46- Srirangam Municipal Council-  
replies. (5)

Forwarded to the Secretary to Government, Edn., &  
P.H. Department with copies of the Commissioner's re-  
plies and the resolution of the Municipal Council.

Para 4 of the audit report:- The letter to  
Government was returned to the Commissioner in view  
of G.O.No.1601, L.A., dated 1-10-46. *cash the excess*



*Dr. Mantharayana*  
Assistant Examiner of L.F.Accts.

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⑥ Exp. 14 (C-1) 9

Audit Report - 1945-46 - E. Erfund -

TL. Ch. Shirangam - Recorded.

C.No. 72786C/46 From the Exd. L.F.A., L.F. 6576, d/25.11.46.

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Go. (M)

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Edn. d/ 2-12-46

Recorded

To the Commissioner,  
Shirangam City  
(thru the C.M.C.)

28/11/46

28/11/46

36/11/46

" 4 D. P. I.  
(with copy of the  
audit report) (for file)  
" " Exd. L.F.A.

done  
4/12

①

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~~18/11~~

3.15.19

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