

Education and Public Health

(194₆) Department.

S. SERIES.

G.O. NO. 2397 Edn.,

Dated 16-12-1946.

[Despatch Abstract.]

Audit report-1945-46-Elementary Education fund-Municipal Council-
Bodina, Bikaner-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. 344
2-8-46

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE BODINAYAKANUR MUNICIPAL COUNCIL, MADURA DISTRICT, FOR THE YEAR 1945-46.

(2)

Name of Auditor:- Mr. D. Rajendram, District Inspector of Local Fund Accounts, Madura.

Time taken for audit:- 17th June 1946 to 28th June, 1946.

The office of Executive Authority was held by Sri E.V. Soma-sundaram, B.A., P & P.A. (Dip.) Commissioner from 1-4-1945 to 25-11-45; (2) Sri R. Alwar Naidu, L.M.P., Municipal Health Officer from 26-11-45 to 10-12-45 and by Sri L.T. Muthusami, Commissioner from 11-12-45 to 31-3-46.

2. The Receipts and Charges during the year are shown in the abstract of annual account appended together with the opening and closing balances. The opening balance in the combined 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 as per the abstract attached to the account for March 1946 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. EDUCATION TAX - 1944-45 - EQUIVALENT CONTRIBUTION - SHORT REALISATION:

Only a sum of Rs. 3,907-5-0 was realised during the year as grant due on the Education tax collected ~~in~~ during 1944-45 (G.O. No. 1305 Education dated 27-8-45) against Rs. 3,973-12-1 due. The balance of Rs. 66-7-0 would be due to the Municipality but a recovery of Rs. 141-13-0 was however ordered in G.O. 932 Education, dated 3-5-46 ^{this} would need further examination.

4. TOOLS AND PLANT REGISTER - WRITE OFF - PAPERS NOT PRODUCED:

(a) The consolidated Tools and Plant register of all the

Elementary Schools maintained in the Municipal Office, showed that the articles worth Rs. 135-1-0 belonging to the several schools, were written off as unserviceable in M.O.R. No. 504 dated 26-9-45. The connected papers were not made available for audit.

(b) The nature of disposal of these unserviceable articles was also not pointed out.

5. TOOLS AND PLANT REGISTERS - NOT PRODUCED:

The ~~fix~~ Tools and Plant registers of the following schools were not produced for audit.

- (1) Municipal Girls' Higher Elementary School;
- (2) Maravar Chavadi Boys' school.

6. TOOLS AND PLANT - OMISSION TO CARRY FORWARD TO THE SUCCEEDING YEAR:

The following articles of the Mohammadan Boys' School were omitted to be carried forward to the Tools and Plant register of 1946-47 from ~~start~~ ^{that} of the previous year. They should be accounted for.

Item No. in the register of 1945-46	Description of articles	No. of articles
18	Nature Study pictures	16
27	Words building boxes	6
32	Black Board stand	1

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

8. The Receipts and Charges for the year were Rs. 18,750-8-6 and Rs. 19,298-12-0 respectively.

9. Six items of objections relating to the year under report involving a sum of Rs. 66-7-0 were pending settlement at the close of audit.

P.V. ANANTANARAYANAN,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

(True Copy)

Forwarded to Executive Authority Bodinayakanur 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, Madras, with your reply in triplicate duly approved by the

(3)

Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of the Bodinayakanur Municipal Council (for the year ended 31st March 1946) is herewith forwarded to the Secretary to Government, Education and Public Health Department with reference to Rule 58(d) of Schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F. No. dated

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

Account of Receipts and Charges of the Municipality for the year 1945-46.

Particulars	Actual 1945-46			Final Budget Appropriation		
	Rs	A	P	Rs	A	P
opening balance	2796	8	4	2797	-	-
Receipts Ordinary	7054	1	3	6500	-	-
compensation for loss of education tax	670	10	-	670	-	-
Contribution from Government towards Deans Allowance	3670	-	-	3670	-	-
Other receipts	56	4	3	-	-	-
Government grant:						
(i) under Section 37 of the Elementary Education Act	3907	5	-	2900	-	-
(ii) Under proviso to Section 37 of the Elementary Education Act	392	-	-	392	-	-
Contribution from the General Account	3000	-	-	3000	-	-
Deduct amount transferred to capital				300	-	-
Total	18750	8	6	16832	-	-
Receipts Capital						
5. Add amount transferred from ordinary				300	-	-
Total						
Total ordinary and capital	18750	8	6	17132	-	-
Total including opening balance	21547	-	10	19929	-	-

Actuals 1945-46 Total Balance
Rs P A P Rs P A P

Expenditure - Ordinary

1. Staff

Salaries & Allowances
Masters.

10121 4 -

Deans Allowance

7044 - -

17300 - -

Education Tax

Collection Charge

311 - -

293 - -

Contribution to
Provident Fund

504 - -

600 - -

Travelling Allowance

50 - -

2. Contingencies and equipment

House rent

540 1 6

700 - -

Other items

281 4 6

500 - -

Equipment

50 - -

Library books and
maps

30 - -

Other items

10 - -

4. Repairs to buildings

487 2 -

500 - -

Total 19288 12 -

20033 - -

Expenditure - Capital

Furniture & Apparatus

300 - -

Total

300 - -

Total expenditure
(Ordinary & Capital) 19288 12 -

20,333 - -

Total closing balance 2258 4 10

404 - -

Grant total including
closing balance 21,547 - 10

19,929 - -

[Signature]
District Inspector J.P. Accounts
Madurai

Extract from the proceedings of the Municipal Council, Bodinayakanur.

No.443,

Dated 26--9--46. 5

Audit report for the year 1945--46 on the Elementary Education
Fund Accounts of this Municipal Council and the draft replies thereon.

Resolution :- Replies approved.

/True copy/

Sd. Jagan Mohan Doss Jivan,
Vice-Chairman in charge.

[Signature]
COMMISSIONER.

14/9/46 (6) 9
BODINAYAKANUR MUNICIPALITY.

REPLIES TO THE AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS
OF THIS COUNCIL FOR THE YEAR 1945--'46.

p1 ante
Para 3:-

A reference has been made to the District Inspector of Local Fund Accounts, Madura in this office Ref. Al-4891/46 dated 16--9--46. The reply of the District Inspector of Local Fund Accounts, Madura is awaited.

pp1-2 ante
p2 ante
Para 4(a):-

The connected papers may be perused in next audit.

b) Action is being taken to dispose of these unserviceable articles. The Headmasters of the schools concerned have been directed to send these articles to the office. Some of the articles have been received, and some have not been received. On receipt of all these articles a date will be fixed and the articles will be sold in public auction and the fact intimated.

p2 ante
Para 5:-

The registers may be seen in next audit.

p2 ante
Para 6 :-

These articles have been since brought forward in the Tools and Plant register. The register may be seen in next audit.

Municipal Office, Bodinayakanur,
Dated 20th September '46

J. Mancau
COMMISSIONER.
21/9

Examiner's Office.

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

Forwarded to the Secretary to Government, Education
and P.H. Department with copies of the Commissioner's
replies and resolution of the Municipal Council.

Para 3 of the audit report:- This has been since admit-
ted- the refund of Rs.141-13-0 being correct.



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

Audit Report - 1945-46 - E.E. Fund -
Rec. cl., Bodinayakanur - Recorded

C.No. 76345-1/46 from the Exr of L.F.A., L.F. 7103, dt. 11.12.46 above
G.O. (M) 2397 Edn. dt. 16.12.46

Recorded.

A copy of the further remarks of
the Exr contained in this endorsement read
above is communicated to the Commr for information

To the Commr.,
Bodinayakanur City
(thru the C.M.C.)
(with copy of Exr
remarks above)
D.P. I. Curran
for the Exr of L.F.A.

DP
14/12/46

of course
DP
14/12/46

DP
13/12/46