

Edn (1946) Department.

Re

SERIES.

G.O. NO.

2434

Edn

(2434)

Edn

(6)

Dated

20/12/1946

[Despatch Abstract.]

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

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

Time taken for audit. From the 4th July 1946 to the 13th
July 1946.

The office of the Executive Authority was held by Sri P.A.
Sankara Menon from 1-4-1945 to 13-4-1945 and from 28-4-1945 to
31-3-1946. Dr.P.M.Rajarathnam, Municipal Health Officer was in
charge from the 14-4-1945 to 27-4-1945.

2. The receipts and payments during the year are shown
in the annual accounts appended together with the opening and closing
balances. A single cash book was maintained for both the elementary
education and the general 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 viz., Rs. 2,50,234/3/8 agrees
with the sum total of the balances of the General and the Elementary
Education funds in the account for March 1946 and is in agreement
with the balance in the Bank and Treasury pass books, after allow-
ing 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 an objection
statement which should be treated as part of this report.

4. Financial position: During the year, education tax on
agricultural lands was levied at 14 per cent of the annual value of
the lands per half year. A sum of Rs. 1,065/- was realised during
the year from this tax. In G.O.No.283 Edn., dated 8-2-1946 a sum
of Rs. 10,351/- was permitted to be adjusted from the arrears of toll
compensation in order to avoid a deficit in the elementary education
fund account in the year under report.

5. REPAIRS TO RENT FREE BUILDING: According to G.O.No.1149
Edn., dated 24th June 1940, expenditure may be incurred from the
elementary education fund without the sanction of Government upto
Rs.100/- on the execution of annual repairs to buildings not belong-
ing to the local body in which elementary schools are located free
of rent. Even after the amendment issued in G.O.No.2205, Edn.,
dated 29-2-1945 expenditure can be incurred on the above mention

purpose upto Rs.200/- only without higher sanction. The Railway colony school bigger unit is located in the railway building on condition that it will be maintained in good repairs. During the year under report, repairs were executed and an expenditure of Rs.327/- was incurred on Cr.No.466 of 1945-46 but the sanction of the Director of Public Instruction therefore was however not obtained.

6. ADJUSTMENT OF ARREAR TOLL COMPENSATION TO AVOID A DEFICIT

In paragraph 2 (iii) of G.O.No.293 Edn., dated 8-2-1946 while passing orders on the Budget estimate for 1946-47 and revised estimate for 1945-46 a sum of Rs. 10,351/8/- was authorised to be adjusted from the Arrear Toll compensation to avoid a deficit in the Elementary Education fund. As the elementary education fund closed with a plus balance of Rs. 5,700/12/3 a sum of Rs.3,791/- representing the balance under elementary education fund ordinary was refunded by short drawal from the sum of Rs. 15980/- referred to in paragraph 3 (ii) of the above government order. But under the orders in G.O.No. 483 L.A. dated 13-2-1946 the balance of the arrear toll compensation grant not drawn is creditable to the municipality and accountable as directed in the last sentence of paragraph 2 of the government order. The refund of Rs. 3,791/- is therefore, not contemplated and should not have been made and the amount would need to be got back if not already done.

7. The result of audit may be considered satisfactory.

8 The total receipts and charges of the year were Rs. 63,388/3/2 and Rs. 6,1587/1/5 respectively.

9. Five items of objections were pending clearance at the close of audit.

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

Forwarded to the Executive authority, Erode municipality in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of L.F. 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 the Erode municipal council for the year ended 31-3-1946 is herewith forwarded to the Secretary to Government, Education & 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 in L.F.No. dated 1946.

N. Balasubramaniam,
SUPERINTENDENT.

/True copy/

Examiner's office, MADRAS.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE Erode Municipality. FOR THE YEAR 1945-1946									
Receipts.		Actuals, 1945-46		Total		Final Budget		Appropriation	
Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
OPENING BALANCE.									
		3989	9	6					

Receipts--Ordinary.

(1) Education tax	24824-1-2	12800
(2) Fees and penalties under the Elementary Education Act.		870
(3) Income from investments etc.		21930
(4) School Fees		
(5) Endowments		
(6) Contributions. <i>For income under Prof. Tax</i>	3267-0-0	3267
(7) Other Receipts.	10351-8-0	
(8) Government grant--		
(i) Under section 37 of the Elementary Education Act.	11599-4-0	11200
(ii) Under proviso to section 37 of the Elementary Education Act.	3936-0-0	3936
(9) Contribution from the General Account.	8665-0-0	8665
(a) For payment of temporary allowance of Rs.4.		
(b) For other purposes.		
(10) Investments realised.		
(11) Advances recovered.		
Deduct ---Refunds.	1254-10-0	-198
Less---Amount transferred to capital		

Total

61388-3-2

48800

Receipts--Capital.

(1) Government grants.	
(2) Endowments & Contributions.	
(3) Loans.	
(4) Contribution from General Account--ordinary.	2000-0-0
(5) Investments realised.	

Add---Amount transferred from ordinary.

Total

2000-0-0

Total Ordinary & Capital

63388-3-2

48800

Grand Total, including opening balance.

67377-12-8

48800

SUPERINTENDENT.

Heads.	Actuals, 1945-46			Total.			Final Budget Appropriation		
	Rs.	A	P	Rs.	A	P	Rs.	A	P
Expenditure-Ordinary.									
1. Staff-									
Salaries and Allowances.	50474-15-0						50,500.		
Posters.									
Clerks and servants.	696-0-0						700		
Education tax-collection charges.	1035-0-0								
Contribution to Provident Fund.	1747-0-0						1900		
Travelling Allowances									
Stipend of teachers sent for training.									
2. Contingencies and equipment—									
Contingencies.									
House-rent.	3001-2-0						3000		
Other items.	3892-7-5						3800		
Equipment—									
Furniture and apparatus.									
Library books and Maps.	35-8-0						50		
Other items.									
3. Prizes and Scholarships.	100-0-0						100		
4. Repairs to Buildings.	605-1-0						610		
5. Contribution to Fairs and fests.									
6. Interest on repayment of debt.									
7. Investments made.									
8. Advances recoverable.									
Total				61587-1-5			60660		
Expenditure-Capital.									
1. Loans 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				61587-1-5			60660		
Total closing balance				5790-11-3					
Grand total including closing balance.				67377-12-8			60660		

12-7-1946

Dist. Inspector of L.F. Accounts.

Brode Municipal Office,
Dated: 23/9/1946.Replies to the Audit Report on the Elementary Education Fund
Account of the Brode Municipal Council for the year 1945-46.

Paras 1 to 4:- Noted.

Para 5:-

Sanction of the Director of Public Instruction
has been applied for, for the expenditure.

Para 6:-

The amount authorised to be ^{adjusted} ~~admitted~~ in G.O. No. MS.283 Edn. dated 8/2/1946 from the Arrear Toll compensation for 1946-47 towards the anticipated deficit in the Elementary Education Fund for 1946-47 is Rs. 15,980/- But according to para 2 (1) of G.O. No. 892 L.A. dated 11/5/48 sanctioning the grant in respect of Arrear Toll compensation for 1946-47, the grant should be drawn only with reference to the actual opening balance. According to the Budget Estimate for 1946-47 the opening balance is Rs. Nil. But the actual opening balance is Rs. 3791/-. Hence a sum of Rs. 3791/- has been deducted from the amount of Rs. 15,980/- sanctioned from the Arrear Toll compensation for 46-47 for wiping off the deficit under Elementary Education Fund and the balance of Rs. 12,189/- only adjusted.

Paras 7 and 8:- Recorded.

Para 9

Noted.

P.M. 30/9

M. S. Ramesh
COMMISSIONER.

Extract of proceedings of the Brode Municipal Council, Brode
passed at its meeting held on 7/10/1946.

Audit report on the General Elementary Education Fund of this
municipality for the year 1945-46 and the draft replies the con.

Council for approval.

Council Resolution No. 206 dated 7/10/1946.

APPROVED.

Sd/R.K. Venkatasamy
Chairman.

/True Extract/

Commissioner, Brode Municipality. *12/10/46*

P.M. 14/10

8
L.F. 7163
12.12.46 C1

EXAMINER'S OFFICE:

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



Asst. Examiner of L.F. Accounts.

Rm
22/12/46

600/29/11

600/29/11

EDP.H(C-1)

Audit Report-1945-46 - E.F. fund

Mc. ch. Erode - Recorded.

From the Exr of L.F.A. L.F. 7163, d/12.12.46
G.O. (M) 2434 EDN, D/ 20.12.46

22/11

Recorded.

To the Commr.
Erode Mdg
(thru' the C.M.C.)
D.P.I.
(with copy of
audit report)
in Exr of L.F.A.

16/12/46

18/12/46

16/12

22/11

