

Education and Public Health

(1946) Department.

Ms. SERIES.

G.O. NO. 2442 Edn.,

2442 Edn

Dated

23-12-1946.

[Despatch Abstract.]

Annual Report-1945-46-Elementary Education-Fund-Municipal Council,
Malajpet-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 MALAJAPET MUNICIPAL COUNCIL, NORTH ARCOT DISTRICT FOR THE YEAR

Name of audit: Sri A.E. Purushothaman, audit clerk.

Time taken for audit: 20th June 1946 to 1st July 1946.

The Office of the Executive Authority was held by Sri G. Pasupathy Mudaliar from 1st April 1945 to 13th December 1945 and Sri K. Ramaswami Mudaliar 14th December 1945 to 31st March 1946.

2. The receipts and payments during the year are shown in the Annual account appended together with the opening and closing balance. The closing opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the General and Elementary Education Funds during the year. The closing balance in the cash book viz. Rs. 32,257-15-9 agrees with the consolidated closing balance of the various funds as per abstract attached to 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.

GENERAL REVIEW.

3. The Elementary Education Fund Account closed at the end of this year with Rs. 549-13-1 in spite of the levy of Education tax at 1% per annum from 1st April 1944 onwards and the receipt of a grant of Rs. 2,974-0-0 from Government towards the payment of dearness allowance to teachers. Ways and means should now be devised to augment the finances of the Elementary Education Fund of the Municipal Council with a view to carry out the suggestions of the Director of Public Instruction communicated to the Commissioner in his Rec. No. 63-B-3-45-46 dated 18th January 1946 and appended to G.O. No. 515 Edn., dated 8th March 1946x passing order on the Budget estimate for 1946-47.

4. SHORT ADJUSTMENT OF CONTRIBUTION. In the Budget estimate

1945-46 approved in G.O. No. 1172 Edn., dated 10th March 1946.

G.O.No.Ms.515 Edn., dated 8th March 1946 on the budget for 1946-47 it was ordered that the credit taken for contribution from the General Fund should be reduced from Rs.8,700 to 7,700 but a sum of Rs.6,820 only was adjusted in the year. The balance of Rs.880 should now be adjusted on specific sanction of Government obtained to the waiver thereof.

5. GOVERNMENT GRANT FOR DEARNESS ALLOWANCE. A sum of Rs.2,974/- was sanctioned in G.O.No.1623 E. & P.H., dated 12th October 1945 and No.515 E. & P.H., dated 8th March 1946 towards the payment of dearness allowance to the staff paid from the Elementary Education Fund on expectation that the Fund would close with a deficit balance in the year. As however the fund closed with a balance of Rs.550/-, the grant drawn limited to this amount would need to be refunded to Government.

6. TOOLS AND PLANT REGISTER OF ELEMENTARY SCHOOLS - NOT PRODUCED.
The tools and Plant register of elementary schools for 1945-46 were not produced for audit.

7. CONSOLIDATED REGISTER OF TOOLS AND PLANT OF ELEMENTARY SCHOOLS NOT MAINTAINED IN THE MUNICIPAL OFFICE.

A consolidated register of tools and plant existing in the several elementary schools under the management of the Municipal Council should be maintained in the municipal office also with a view to check the correctness of the items noted in the individual registers maintained in every school.

8. RESULT OF AUDIT. The result of audit may be considered satisfactory.

9. RECEIPTS AND CHARGES. The gross receipts and charges of the year were Rs.1,7446-2-5 and Rs.16,972-13-3 respectively.

10. PENDING OBJECTIONS. Four items of objections involving Rs.880/- relating to the year 1945-46 were pending settlement upto the close of audit.

T.K. SRINIVASAN,

Assistant Examiner of Local Fund Accounts,
Eastern Circle, Salem.

Authority: Walajapet

may kindly be returned within 2 months to the District Inspector Local Fund Accounts, Saidapet with your reply in triplicate duly approved by the ~~Mxxxxx~~ Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of Walajapet 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 Walajapet Municipal Council in L.F.No. 3749 Dated: 14.8.46

/TRUE COPY/

H. Balasubramanian

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

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ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND
OF THE *Walajapet M. C.* FOR THE YEAR 1945-46.

Heads	Receipts		Total	Final Budget Appropriation	
	Rs.	P.		Rs.	A. P.
Opening Balance ..	76.			80.00	
Receipts - Ordinary.	853.4.			820.00	
1. Education tax					
2. Fees and penalties under the Elementary Education Act.					
3. Income from investments etc.					
4. School fees.					
5. Endowments.					
6. Contributions.					
7. Other receipt.	7.6.0			6.0.0	
8. Government grant:-	817.8.0				
(i) Under Section 37 of the Elementary Education Act					
(ii) Under proviso to section 37 of the Elementary Education Act.	5974.0.0				
(iii) To wipe off deficit	2974.0.0				
9. Contribution from the General Account:-	6820.0.0				
(a) For payment of temporary allowance of Rs.4/-					
(b) For other purposes					
10. Investments realized.					
11. Advances recovered.					
Deduct - Refunds					
" - Amounts transferred to Capital					
Total	17446.2.5			14500.0.0	
Receipts - Capital.					
1. Government grants.					
2. Endowments and contributions.					
3. Loans					
4. Contributions from General Account - Ordinary.					
5. Investments realized.					
Add - Amount transferred from Ordinary					
Total	17446.2.5			14500.0.0	
Total, Ordinary and Capital					
Grand total, including opening balance	17522.10.4.			14580.0.0	

Heads	Actuals 194-4	Total	Final Budget Appropriation
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Expenditure - Ordinary			12400.00
1. Staff			
Salaries and allowance	14205.00		
Masters		230.00	
Clerks and servants	312.00		
Education Tax Collection charges		400.00	
Contribution to Provident Fund	836.00		
Travelling allowance	163.00		
Stipend of teachers sent for training.			
2. Contingencies and equipment:-			
Contingencies		1100.00	
House rent	164.90		
Other items	1123.00	200.00	
Equipment:-			
Furniture and apparatus	62.20	50.00	
Library books and maps	2.11		
Other items.		20.00	
3. Prizes and scholarships	6.83		
4. Repairs to buildings	97.15	1000.00	
5. Contribution to panchayats			
6. Interest on and repayment of debt.			
7. Investments made.			
8. Advances recoverable			
Total	16972-13.3	15400.00	
Expenditure - Capital.			
1. Lands and buildings.			
Equipment:-			
1. Furniture and apparatus			
2. Library books and maps			
3. Investments made.			
4. Other items.			
Total	16972.13.3	15400.00	
Total, Expenditure (Ordinary and Capital)			
Total, closing balance	549.13-1	820.00	
Total, including closing balance.	17522.10-4	14580.00	

(Sd) S. V. Sarma
S. V. Sarma
S. V. Sarma

AUDIT REPORT - 1945-46 - ELEMENTARY EDUCATION FUNDS - WALAJAPET MUNICIPALITY.

Commissioner's reply to the paras noted below :-

Paras 1 & 2. No action is called for.

Para. 3. It is pointed out that ways and means should be devised to augment the finances of the Elementary Education Fund of the Council with a view to carry out the suggestions of the D.P.I. Madras, that is, to supply additional equipment to Girls school and appoint two more Secondary Grade teachers for the Higher Elementary Girls school. To a similar suggestion already placed before the Council, it resolved that it may not be possible to appoint one more additional secondary grade teacher to the Girls School due to paucity of funds - Reference to Para 7 of the Collector's review on the Administration report of this Municipality for the year 1945-46 is invited in this connection - pointing out that the Council in its present condition may not be able to increase its revenue.

Para. 4. Government may be addressed to waive the adjustment of Rs.880/- to be adjusted from General to Elementary Education Funds.

Para. 5. The minimum working balance required to be maintained works up to nearly Rs.870/- for the actual receipts of Rs.17446/- ; whereas there was only a closing balance of Rs.550/- which was less than the minimum working balance and as such the refund for the amount pointed out may not be ordered.

Paras. 6 & 7. Tools and Plants registers of the Elementary schools will be produced at the next local audit.

M. S. Sitaran
26.11.46
COMMISSIONER.

Extract of the Minutes of proceedings of the Municipal Council, Walajapet dated 16th September 1946.

PRESENT: Sri. G. Loganatha Nayagar. Vice-Chairman and twelve other Councillors.

SUBJECT.No.145. Audit report on the Elementary Education Fund Account of the Walajapet Municipality for the year 1945-46, with draft replies of the Commissioner.

RESOLUTION: Commissioner's replies approved.

G. Loganatha Nayagar
30/9/46
VICECHAIRMAN. 16.9.46.

(True Copy)

M. S. Sitaran
26.11.46
COMMISSIONER.

FKP/-

Lf. 7385
17.12.46

EXAMINER'S OFFICE:

Forwarded to the Secretary to Government, Education and Public Health Department, with copies of the replies and the resolution of

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

Al. Ch. Malajapat - Recorded.

From the Exr of L.F.A. L.F. 7385
2/12-12-46 p. 7 ante

G.O. (N) 2442 - Edm. of 23.12.46

Recorded.

19/12/46
19/12/46

20/12/46

To the Commr,
Malajapat rdy
(Thru the C.M.C.)
" " D.P.D.
(with copy of
audit report)
" " Exr of L.F.A.
Spent 2/11