

EDUCATION AND PUBLIC HEALTH

(1947) Department.

MS. SERIES.

G.O. NO. MS. 2509 Edn.

Dated 25th November 1947.

[Despatch Abstract.]

Audit Report - Elementary Education Fund - Municipal Council Villupuram 1946-47.
Recorded with remarks.

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.P. 5061 / 28 X 47

Examiner's Office.

Sub:-Audit Report-Elementary education funds-1946-47-Villupuram
Municipal Council-Replies forwarded.

Forwarded to the Secretary to Government, Education and Public Health
Department with copies of the Commissioner's replies and resolution of the
Municipal Council (Special Officer)

Assistant Examiner,
Local Fund Accounts.



L.F. 3428

27.8.47

(3)

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE VILLUPURAM MUNICIPAL COUNCIL, SOUTH ARKOT DISTRICT FOR THE YEAR 46-47.

Name of auditor: Sri V. Rangaratnam, District Inspector of Local Fund Accounts.

Time taken for audit: From 26th June 47 to 8th July 47.

The Office of Chairman, Municipal Council, was held by Sri N. Govindarajulu Nayudu. The Office of Commissioner was held by Sri K. Donodaran, during the year.

2. The receipts and payments during the year are shown in the annual account ~~appended~~ appended together with the opening and closing balances. The opening balance in the account is in agreement with the closing balance of the previous year. The closing balance in the account viz. Rs.1,500-4-0 agrees with the consolidated closing balance of the several accounts for March 1947, 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.

3. ANNUAL OBJECTION STATEMENT. The irregularities noticed during the audit have been communicated in the annual objection statement which should be treated as part of this audit report. Important irregularities are detailed below.

4. PENDING OBJECTIONS OF PREVIOUS YEARS. (a) Para 3 of audit report for 45-46 (Para 5 of audit report for 43-44).

The building constructed on the site which was hitherto occupied by the Adi Dravida School was taken over by Government as the ownership of the Municipality to the land was disputed. It would appear that the school building was constructed at a cost of Rs.1,016-13-0 as far back as 1927 and a Government grant of Rs.415/- was also drawn. The building was taken over by the Revenue Department in June 1943 and the Collector had declined to alienate the site to the municipality. A reasonable compensation is due to the Municipality for the building if it is not restored to the Municipality. Government have been addressed in the matter and their orders are awaited.

(b) Para 5 of audit report for 1945-46. Irregular drawal of Government grant on Education tax on Profession tax collections.

The matter is under correspondence with Government. The final orders are awaited.

Order issued in
No. 2271 Edu
27.10.47
W. R. R. R.

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

6. RECEIPTS AND CHARGES. The receipts and charges of the Fund during the year were Rs.37,356-5-5 and Rs.35,838-10-7 respectively.

7. OBJECTIONS PENDING SETTLEMENT. 5 items of objections as detailed below were pending settlement.

YEAR.	ITEMS.
1943-44.	1
1945-46.	1
1946-47.	3
	5

T.K.SRINIVASAN,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

Forwarded to the Executive Authority Villupuram 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, South Arcot, Cuddalore 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 Villupuram Municipal Council for the year ended 31st March 1947 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 1920. The original was forwarded to the Executive Authority in L.F.No. Dated:

/TRUE COPY/

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

S.S./25.8.

STATEMENT SHOWING THE RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND ON THE VILLUPURAM MUNICIPALITY FOR THE YEAR 1946-47.

S.No.	Head of Accounts.	Actuals for 1946-47	Final Budget appropriation
<u>Receipts Ordinary.</u>			
	Opening Balance :-	-17- 6- 10	1452/-
1. Education Tax:-	Gross collections:-	9211- 8- 6	8910/-
	Deduct Collection charges	-654-0- 0	500/-
	Net	8557- 8- 6	8410/-
5. Contributions:-	Government grant for payment of dearness allowance to staff:-	2900- 0- 0	2900/-
6. Other receipts:-		2-12- 0	--
7. Government Grant:-	Compensation for loss of income from Edn.Tax on Prof.tax.	1163- 15- 0	1164/-
	1. Under section 37 of the Ely Edn.Act:-	6099- 13- 0	5180/-
	2. Under proviso to section 37 of the Ely.Edn. Act.	6961- 0- 0	6961/-
8. Contribution from the General Account:-		11700- 0- 0	7090/-
	Deduct refunds.	-28- 11- 1	--
	Deduct amount transferred to capital	2732- 10- 0	2000/-
	Total	34623- 11- 5	29705/-
<u>CAPITAL</u>			
6. Add amount transferred from ordinary:-		2732- 10- 0	2000/-
	Total receipts-Ord. & Capital:-	37356- 5- 5	31705/-
	Grand total including opening balance:-	37338- 14- 7	33157/-
<u>EXPENDITURE ORDINARY.</u>			
1. Staff:-	Salaries & Allowances:-		
	Masters	25363- 0- 0	28000/-
	Clerks & servants	2239- 10- 0	--
	Contribution to Provident fund	663- 0- 0	--
2. Contingencies & Equipment:-	Contingencies	1737- 3-10	1750/-
	House Rent:-	14- 8- 0	--
	Other items.		
	Equipment:-		
	Furniture & Apparatus:-	1187- 2- 0	400/-
	Library Books & Maps:-	250- 13- 0	200/-
	Other items.	1462- 11- 9	400/-
3. Prizes & Scholarships:-		---	50/-
4. Repairs to buildings.		188- 0- 0	400/-
	Total	33106- 0- 7	31200/-
<u>CAPITAL.</u>			
1. Land and Buildings:-		2732- 10- 0	2000/-
	Total Ordinary & Capital	35838- 10- 7	33200/-
	Closing Balance:-	1500- 4- 0	-43/-
	Grand total including closing balance:-	37338- 14- 7	33257/-

Sd. V.Rangarathnam.
District Inspector of Local Fund
Accounts, South Arcot.

6
Bl. 5473/47 dated 29-9-47.

Municipal Office,
Villupuram.

Replies to the Audit Report of the Elementary Education Fund
Accounts of the Villupuram Municipal Council for the year 1946-47. ⑤

Para 2:- No remarks.

Para 3:- No remarks.

Para 4(a):- Orders of the Government in the matter are still awaited.

Para 4(b):- The final orders of the Government are awaited.

Para 5:- No remarks.

Para 6:- No remarks.

Para 7:- Necessary steps are being taken to settle the pending objections.

Sd. K. Damodaran
Commissioner & Special Officer.

28/11/47
Copy of Municipal Council Resolution No.164 dated 10-9-47.

Audit report on the Elementary Education Fund account of the
Villupuram Municipal Council for the year 1946-47 with replies.

REPLIES APPROVED.

Sd. K. Damodaran
Special Officer. 11-9-47.

True Copy.

Municipal Office,
Villupuram.
Dated 19-9-47.

Sd. K. Damodaran
COMMISSIONER & SPECIAL OFFICER.

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page 1 c.f.
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p 7 c.f.

Wk put up.

page 3 c.f.

page 7 c.f.

The Council (being submitted separately)
thru. the C.N.C.

" D.P.G. (with a copy of the audit report) by 22.11.47

" Exam. of G.F. Accts. kept in file.

(b) Audit Report - E.G. Fund - Del. cl. Valluvaran - 1946-47 - Recorded with remarks.

From the Exam. of G.F. Accts No. 5061 d 28.10.47

Order No. 2509 Ms. Edn. dated 25.11.47
Recorded.

2. Para. 4 (a) of the Audit Report and the Council's reply there to. Orders have been issued in S.O. No.

2271 Edn. d 27.10.47

Para 4 (b) of the Audit Report and the Council's

& reply thereto.

The matter is under consideration of the Govt.

24/11/47

25/11

