

B. & P. H.

(1947)

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Miscellaneous.

SERIES.

G.O. NO. 459 Education.

Dated 11th March 1947.

[Despatch Abstract.]

AUDIT REPORT - 1945-46 - Elementary Education Fund - Municipal Council
Dindugal, - Recorded.

Back Papers.

ment.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

L.F. No. 4451
12 9-46

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

Name of auditor: Sri R. Gopala Ayyangar, District Inspector
of Local Fund Accounts.

Time taken for audit: From the 14th to the 31st August

The Office of Commissioner was held by Sri V. Chendhil
Nadar, from the 1st April 1945, to the 31st March 1946.

2. The receipts and payments during the year are shown
annual account appended together with the opening and the closing
balances. 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.6,921-5-11, agrees with the balance
the abstract of various funds 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 2 of
of the audit report for 1945-46 on the general fund accounts.

3. DRAWAL OF TOLL COMPENSATION IN EXCESS. Out of the grant
of Rs.39,004-6-0 sanctioned in G.O.1048 L.A., dated 11th May 1945,
as arrear toll compensation, a sum of Rs.6,925-2-0 was credited
to the Elementary Education Fund as amount required to wipe out
the estimated deficit balance. The Elementary Education Fund
however actually closed with a balance of Rs.6,921-5-11, and to
this extent, the amount may now be transferred to the credit of
conservancy fund separately opened under G.O.No.483 L.A., dated
13th March 1946.

4. EDUCATION TAX - EQUIVALENT CONTRIBUTION. The gross amount
Rs.26,106-12-0. At the time of the Elementary Education Act,
Thereafter the rate was increased. The amount have been realised in the
G.O. No. 5309 dated 13th March 1946.

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Rs.11,734--14--0. Government may be addressed to sanction amount.

5. The result of audit may be considered satisfactory.

6. The gross receipts and charges of the year were

Rs.61,650-13-10, and Rs.64,044-9-5 respectively.

7. Ten objections of 1945-46 involving Rs.51, were outstanding at the close of audit.

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

Forwarded to the Executive Authority Dindigul 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, 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 Dindigul 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, Dindigul Municipal Council in L.F.NO.
 Dated:

/TRUE COPY/

A. Balasubramanian

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

s.s./10.9.

28/10/9.

Statement of receipts and charges on the Elementary Education Fund
 Accounts of the Dindigul Municipal Council
 for the year 1945-46

Head of account.	Actuals.	Total.	Final budget appropriation
	Rs As. ps.	Rs as. Ps.	Rs.
RECEIPTS ORDINARY.			
Opening balance.		9315-1-6	6186
1. Education tax:			
Gross collection. 26106-12-0			
Deduct collection charges. 1633			
Net.	24273-12-0		24750
2. Fines and penalties under the Elementary Education Act.			100
3. ~~Income from investments etc.~~ <i>Compensation for loss of E.T. income</i>	3475-0-6		3478
4. School fees.			
5. Contributions.			
6. Other receipts.	0-2-0		100
7. Government Grants:			
(i) Under Section 27 of the Ele. Edn. Act.	11120-13-0		10400
(ii) Under the proviso to section 27 of the E.E. Act.	5608-0-0		5608
8. Contribution from the General Account.	8120-0-0		8120
9. ~~Investments realised.~~ <i>From L.M. Compensation for wiping off deficit</i>	6975-0-0		
10. Advances recovered.			
Deduct refunds.	23-7-2		200
Deduct amount transferred to capital.	24-5-0		1500
Total.			
Add amount relating to Endowments			
Grand Total.		59524-15-4	50856
RECEIPTS CAPITAL.			
1. Government grants.	2101-9-6		
2. Contributions.			
3. Loans.			
4. Contributions from General Account.			
5. Investments realised.			
6. Add amount transferred from Ordinary.	24-5-0		
Total.			
Add amount relating to Endowments.			
Grand Total.		2125-14-6	1500
Total receipts-Ordinary and capital.		61650-13-10	52356
Total including open-		70965-15-4	53856

Head of account.	Actuals.			Total.			Final budget appropriation
	Rs.	As.	Ps.	Rs.	As.	Ps.	Rs.
EXPENDITURE ORDINARY.							
1. Staff.							
Salaries and allowances. D.A.	21144	3	0				12000
Masters.	31809	13	0				33450
Clerks and servants.	408	0	0				600
Contribution to Provident fund. D.A.	204	0	0				240
Travelling allowance.	1766	0	0				2000
Stipend of teachers sent for training. <i>Collection charges.</i>							50
2. Contingencies and equipment <i>grants.</i>							1100
Contingencies.							100
House rent.	2590	0	0				2900
Other items.	2821	12	11				3000
Equipments:-							500
Furniture & apparatus.							400
Library books & Maps.							250
Other items.							100
3. Prizes and scholarships.							1000
4. Repairs to buildings.	1174	14	0				
5. Interest on & repayment of debt.							
6. Investments made.							
7. Advances recoverable.							
Total.							
Amount relating to endowments.							
Grand Total.				61918	10	11	57690
EXPENDITURE CAPITAL.							
1. Lands and buildings.							1500
2. Equipment:-							
1. Furniture & apparatus.	2125	14	6				
2. Library Books & Maps.							
3. Investments made.							
4. Other items.							
Total.							
relating to endowments.							
Grand Total.				2125	14	6	1500
Total expenditure, Ordinary & Capital.				64044	9	5	59190
Closing Balance.				6921	5	11	-648
including				70965	15	4	58542

C.F. 32 (a).

Local Administration Department
 From (Name) Sri. H. Purushothama Sastri.
 Designation Municipal Commissioner
 Station Dindigul.

Received Registered

To

The District Inspector of Local Fund Accounts, Trichy

Enclosures :

Rec. No. 13832/46-B.1 dated 21st December, 1946.

Sir,

Subject:- Audit-Dindigul Municipality-Report-
 Elementary Education Fund-Account-
 1945-46.

I return herewith a copy of the Audit Report on the Elementary Education Fund Account of the Dindigul Municipality for 1945-46 together with the replies in triplicate as approved by the Dindigul Municipal Council in its Resolution No.53 dated 19-12-46.

Sd/- H. Purushothama Sastri
 Commissioner
 /forwarded-by order/ *whit*
 Manager.

Subject:- Audit Report-Elementary Education Fund Accounts-Dindigul
 Municipal Council-1945-46-Replies furnished.
 Paragraphs 1 and 2 of the Report: No remarks. The remarks in paragraphs 20 of the Audit Report 1945-46 on General Fund Account will be reviewed when received.

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Paragraph 3 of the Report: While authorizing the payment of the arrears of toll compensation due for 1931-32 to 1940-41 referred in G.O.No.892 L.A. dated 11-5-1946, the Accountant General has deducted this opening balance of Rs.5921-8-11 from this amount due to this Municipality under the said Government Order. Hence, it is not possible for the said transfer.

Paragraph 4 of the Report: As pointed out in this paragraph, the Government was requested through the Examiner of Local Fund Accounts, Madras to sanction payment of contribution amounting to Rs.11734-14-0 to this Municipality. Accordingly Government in that G.O.No.Ms.2004 Edn. dated 19-10-46 has sanctioned the said payment.

Paragraph 5 and 6 of the Report: No remarks.

Paragraph 7 of the Report: Action is being taken to clear the outstanding objections referred to in this paragraph.

for Commissioner

Copy of G.O.No.53 dated 19-12-45

Subject:- Read Audit Report relating to the Elementary Education Funds of this Municipality for the year 1945-46 together with the Commissioner's reply thereon.

Resolution:- Approved.

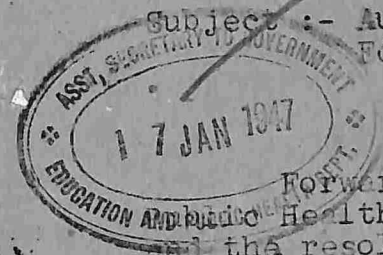
21/-M.C.P. Solai Nadar
Chairman,
Municipal Council, Dindigul

/true copy/

L.F.8260
16.1.47

Lo orders
on 8/1/47

Examiner's Office.



Subject:- Audit Report- Dindigul Municipal Council- Elementary Education Fund Account- 1945-46 - Replies.

Forwarded to the Secretary to Government Education and Health Department with copies of the Commissioner's replies and the resolutions of the municipal council.

3468

Paragraph 3: Under G.O. 1048 L.A. dated 11th May 1945 read with G.O.No.483 L.A. dated 13th March 1946 the entire grant sanctioned should be drawn and the surplus, after meeting the deficits if any, should be earmarked as conservancy Fund. Therefore the amount stated to have been deducted by the Accountant General from the grant sanctioned for 1945-47 in G.O. No. 892 L.A. dated 11th May 1946 should be got readjusted to the credit of the Municipality- Vide paragraph 7 of G.O. 892 L.A. dated 11th May 1946

S. A. V. J.
Asst. Examiner of L.F. Accts.

8

Expt (a)

plante Para 3 of the Audit Report and the further remarks of the Expt p 7 ante.

It seems desirable to examine the point raised by the Exr along with the E.E. fund budget for 1947-48. This may be over till 10-2-47 or till the budget is received whichever is earlier.

28/1/47
ob
28/1/47

DM
29/1/47

To the Commissioner,
Dindigul rel.
(thru the C.M.C.)
" D.P.I. (in the
copy of audit report)
" " Expt of L.F.A.
" " L.A. dept

done
1/2/3.

W
11/3

p 7 of

p 10 of

Audit Report - 1945-46 ⁽¹⁰⁾ 9 Expt H (C-1)
rel. d., Dindigul - Recorded

From the Exr of L.F.A., L.F. 8060, d/16.1.47.
G.S. (MS) 459 Edn. d/11.3.47.

Para 3 of the Audit Report
Recorded.

2. Para 3 of the Audit Report. Excess adjustment from the Brear Toll Compensation Grant. ~~Need to be~~ As the Brear Toll Compensation Grant sanctioned in 1946-47 has to be utilised to avoid a deficit in the E.E. fund in that year, the excess amount adjusted in 1945-46 need not be readjusted to the Condemnation fund.

9/3/47

DM
10/3/47

nts (n) EPH CC-1 1

Audit Report - 1945-46 - E.E. fund - M.L. d.
bindigul.

p. 7e. From the Exr of L.F.A., L.F. 8060, d/ 16.1.47.

Para 3 of the Audit Report on p 1e. g.
 the reply of the Cl. on p. 6 e. g. and the further
 remarks of the Exr on p 7e. g. The point raised in
 the Audit Report is noted on para 2 (vi) on p 12. g. g.
 No 12931 C/47 the top file.

R.A. may see.

OSM
 20/2/47 LA

L. A. Deput
 Band II

EPH.H.W.O. 3468 C/47

21/4/47



The adjustment will not
 be insisted on
 H.

In view of the anticipated
 deficit in the Ele. Edu. Fund in 1946-47
 consequent on the adjustment of Rs 6921-5-11 to the Community fund,
 it seems unnecessary to ask the

P. T. O

(8)

2 Council to earmark as conservancy fund
a sum of Rs. 6,921 of the arrear toll
compensation adjusted to the Ele. Edu Fund
in 1945-46 - vide remarks of this Dept
on page 3 of linked file. With these
remarks the file may be returned
to E + P. H. Dept.

h/w
6.3.47.
S.S.S.
6.3.47
9/3/47

h/w E + P. H.
6.3.47.
A draft order is submitted
5/1/10/36/47

Bud II
4. A. no no. 5977-1 /
E + P. H. (C-1)
7.3.47.
LP