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88/61

Edu. (1948.)

[Despatch Abstract.]

G.O. No. 1083 Edu.

Ms.

Dated 3-5-48.

(8)

L. P. 4300 (26.9.47)

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE HINDICUL MUNICIPAL COUNCIL, MADURA DISTRICT, FOR THE YEAR 1946-47.

Name of auditor: Mr. M. Mariasugainathan, District Inspector of Local Fund Accounts, Trichinopoly.

Time taken for audit: From the 22nd August 1947 to the 3rd September 1947.

The office of Commissioner was held by Sri V. Chendai Velayudhan, from the 1st April 1946 to the 10th July 1946, by Dr. V. Krishnamurthi, Municipal Health Officer in charge from the 11th July 1946 to the 11th August 1946, by Sri L.C. Richards from the 12th August 1946 to the 16th September 1946 and by Sri Parashothama Sastri, from the 17th September 1946 to the 21st March 1947.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances.

The 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 Fund during the year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the Account for March, 1947 and is in agreement with the balance in the treasury pass book after allowing for outstanding cheques and uncollected revenue in hand at the close of the year, subject to the remarks in paragraphs 4 and 30 of the audit report on the General Fund Accounts for 1946-47.

3. EXCESS OVER BUDGET ALLOTMENT.

Expenditure in excess of the budget allotment as sanctioned by Government in G.O. 576, Education, dated the 10th March 1946, was incurred under the following heads of account. Necessary reappropriation of funds was not made with the sanction of the Director of Public Instruction as required by G.O.No. 130, Education, dated the 20th January 1948.

Head of account.	Budget Rs.	Actuals. Rs. A. P.
Staff - salaries and allowances - Masters	53,610	56,355 10 0
Equipment - other items		during the year

against the sanctioned budget allotment of Rs. 67,540/-. The excess expenditure would need to be regularised with the sanction of Government as required by G.O. 120, Education, dated the 20th January 1942.

4. ARREAR TOLL COMPENSATION ADJUSTED IN EXCESS.

A sum of Rs. 16,426-10-0 was adjusted out of the arrear toll compensation against Rs. 12,918 ordered to be adjusted in G.O. No. 488, Education, dated the 13th March 1947 sanctioning the budget estimate for 1947-48. The sanction of Government would need to be obtained for the excess adjustment or the excess should be adjusted to the "Conservancy Fund".

5. INADMISSIBLE EXPENDITURE UNDER ELEMENTARY EDUCATION.

The sanction of Government would need to be obtained for debiting to Elementary Education Fund the expenditure in the following case:-

Voucher 1354 Fees paid to the municipal Advocate in M.L.A. 20 of 47 on the file of the Rent Controller ... Rs. 25.

6. The result of audit may be considered satisfactory.

7. The receipts and charges for the year were Rs. 76,682-5-7 and Rs. 70,770-15-6 respectively.

8. Four items of objections involving an amount of Rs. 25-0-0 were pending settlement at the close of the year as shown in the annual objection statement for 1946-47.

S. K. Srinivasan,
Assistant Examiner of Local Fund Accounts,
Southam Circle, Trichinopoly.

Forwarded to the Executive Authority of the Bindigal 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 the Bindigal Municipal Council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government, Education & Public Health Department, Madras, with reference to Rule 53(d) of Schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.P.N., dated

(True Copy)

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

24/9/47

STATEMENT OF RECEIPTS AND CHARGES ON THE ELEMENTARY EDUCATION FUNDS ACCOUNTS OF THE DISTRICT BOARD, Trichinopoly FOR THE YEAR 1946-47

Head of account.	Actuals.	Total.	Finance budget appropriation
	Rs. A.	Rs. A.	Rs. A.
RECEIPTS - ORDINARY.			
Opening balance.	6921 5 11		
1. Education tax.			
Gross collection.	32230 8 5		28300.
Deduct collection charges.			
Net.			
2. Fines and penalties under the Elementary Education Act.			150
3. Income from investments etc., Endowments.	3477 11		3478.
4. School fees.			
5. Contributions.			
6. Other receipts.	11 4		100
7. Government Grants 37			
(i) Under Section 37 of the Ele. Edn. Act.	11734 14		11200
(ii) Under the proviso to section 37 of the E.E. Act.	5608		5608
(iii) Subsidy for dearness			
8. Contribution from the General Account.	16436 10		11954
	7350		7350
9. Investments realised.			
10. Advances recovered.			
Deduct refunds.	1669 10		600
Deduct amount transferred to capital.	2971		
Total.			
Add amount relating to Endowments.			
Grand Total.	73711 57	73711 57	67540
1. Government Grants			
2. Contributions.			
3. Loans.			
4. Contributions from General Account			
5. Investments realised.	2971		
6. Add amount transferred from Ordinary.			
Total.	2971	2971	
Add amount relating to Endowments.			
Grand Total.			
Total receipts-Ordinary and capital.	76682 57	76682 57	67540
Grand total including charges			67540.

Head of Account.	Actuals.		Total.		Final budget appropriation	
	Rs.	A.	Rs.	A.	Rs.	A.
EXPENDITURE-ORDINARY.						
1. Staff.						
Salaries and dearness allowances.						
Masters.	56355	10			53610	
Clerks and servants.	657	2			1020	
Contribution to Provident fund.	1743				2100	
Travelling allowance.					100	
Stipend of teachers sent for training. Gratuity.					100	
collection charges.	1461				1160	
2. Contingencies and equipment.						
Contingencies.						
House rent.	2273				3000	
Other items.	2502	3			3600	
Equipments--	427	11				
Furniture & apparatus.	3	4			500	
Library books & Maps.	98	14			500	
Other items.	2034	13			250	
3. Prizes and scholarships.					100	
4. Repairs to buildings.	252	5			1500	
5. Interest on and repayment of debt.						
6. Investments made.						
7. Advances recoverable.						
Total.						
Add amount relating to endowments.	67805	116	67808	156	67540	
Grand Total.						
EXPENDITURE--CAPITAL.						
1. Lands and buildings.						
2. Equipment :-						
1. Furniture and apparatus.	2971					
2. Library Books and Maps.						
3. Investments made.						
4. Other items.						
Total.						
Add amount relating to endowments.						
Grand Total.						
Total expenditure, Ordinary & Capital.	70776	116	70779	156	67540	
Closing Balance.	12827		12823	12		
Grand Total including closing balance.	82603	116	82602	116	67540	

Draft replies to the Audit Report on the Elementary Education Fund Account of the Dindigul Municipal Council for the year 1946 - 47.

Para 3 - Excess over Budget Allotment.

The expenditure in excess of the budget allotment for 1946-47 was sanctioned by the Special Officer in his proceedings No.9 dated 21-8-47. While preparing the budget for 1947-48 credit was taken for increased expenditure of Rs.77,660/- in the Revised Estimate for 1946-47 and the Government have in their Order No. Ms.488, Edn. dated 13-3-47 approved the Revised estimate for 1946-47 and Budget Estimate for 1947-48 with some modifications. Since the increased expenditure in the Revised Estimate for 1946-47 was approved by Government it is presumed that no fresh sanction of Government is necessary.

Para 4 - Arrear Toll Compensation adjusted in excess.

The Government have since ordered that the amount need not be readjusted to the Conservancy fund (a copy of the order enclosed herein).

Para 5. Inadmissible expenditure under Elementary Education.

The Government have been addressed for sanction in the matter.

Manasubramanian
Commissioner.

MAG 18/3

Mr. Manasubramanian
Dy. Insp. of L.F. Accounts
Trichinopoly

Copy of Council's Resolution No.13 dated 11-3-48.

Subject:- Draft Replies to the Audit Report on Elementary
Education Fund Account for the year 1946-47.

Resolution:- R e c o r d e d.

Sd. S.Lazar Ignatius.
Chairman, Municipal Council,
Dindigul.

/True copy /

Sd. K.Ramalingam.
Commissioner.

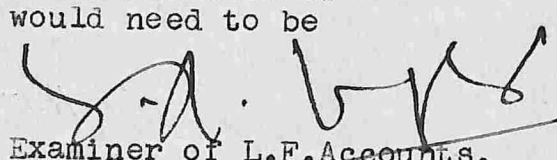
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S. S. Subramanyam
Dt. Inspector of L.F. Accts.
Trichinopoly.

48 L.F. 419/16.4.48 Examiner's Office.
Subject:- Audit Report- 1946-47- Elementary Education
Fund- Dindigul Municipal Council- Replies.

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

Para 3:- The specific sanction of the Director of
Public Instruction and Government would need to be
obtained.

28194/48

Assistant Examiner of L.F. Accounts.

GOVERNMENT OF MADRAS.

Education and Public Health Department.

Memorandum No. 64479/47-1-C.1 Edn. dated the 3rd October 1947.

Sub:-ELEMENTARY EDUCATION FUND--Municipal Council, Dindigul-
Revised scales of pay and grant of advance increments to
teachers - Additional Expenditure - Provision for - Ins-
tructions issued.

Ref:-G.O. No. 975, Edn. dated 10-5-1947.

G.O. No. 1154 dated 5-6-1947.

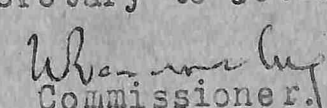
From the Commissioner, Dindigul Municipality No. 8477/47
dated 6-8-47.

G.O. No. E. 2035 Edn. dated 19-9-47.

The Commissioner and Special Officer, Dindigul Municipality
is requested to take immediate steps to give effect to the Govern-
ment orders read above. The additional expenditure involved sh-
ould be met from the closing balance of Rs. 12807 in the Ele-
mentary education account for 1946-47, which should not be read-
justed to the Arrear Toll Compensation grant.

M.V. SUBRAMANIAN,
Secretary to Government.

/True copy/

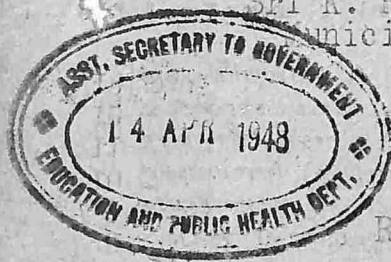

Commissioner. 18514
183.

7 60

Local Administration Department.

From Sri K. Ramalingam M.A.,
Municipal Commissioner,
Dindigul.

To The Secretary to Government,
Education and Public Health
Department, Fort St. George,
Madras.
Through The Chairman,
Municipal Council, Dindigul.



Roc.No. 13488/47 H1 dated 8th April 1948.

26985 Sub:-Audit -Dindigul Municipality - Audit report for 46-47 -
Bra 2 and C - Sanction solicited.
Ref:-My Roc. No. 13488/47 H1 dated 17-12-47 and 16-2-48. ✓

I beg to request the favour of early orders on my reference
cited above.

Forwarded.

S. Lazar Ignatius
Chairman. 9.4.48.

K. Ramalingam
Commissioner. 9.4.48

K.B.L.
14/4/48

28196/48

Edn. & P.H.(G.I.) Deptt. ⑧

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council, Sindigul. - Recorded with remarks.

READ: From the Municipal Commissioner,, Ref. No. dated

From the Examiner of Local Fund Accounts, L.F.No. 419 dated. 16.4.48

ORDER No. 1083 EDUCATION, dated the 3.5.48

Recorded.

2. Paragraph 3 of the Audit Report and the Council's reply thereto. The specific sanction of the D.P.I. and Govt. should be obtained.
3. Paragraph 5 of the Audit Report. The matter is under consideration.

To the Municipal Commissioner, Sindigul through C.M.C. the D.P.I. (with a copy of Audit report) the Examiner of L.F.Accounts. Spare copy.

ms/15/48

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