

G & H (1948) Department.

Ms. SERIES.

G.O. NO. 1096 Edm.

Dated 3-5-48.

(7)

[Despatch Abstract.]

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.F. 7909 / 18/2/48.

Examiner's Office. ②

Sub:- Audit Report- 1946-47- Ely. Education Fund
Devacottai Municipal Council- Replies.

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

12236



J. N. Srinivasan
Assistant Examiner of L.F. Accts.

3915 / 13.9.47
B1
AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE DEVAKOTTAI

MUNICIPAL COUNCIL FOR THE YEAR 1946-47. 7673 (3)



Name of auditor: Sri K.S. Ramaswamy Ayyar,
District Inspector of Local Fund Accounts.

Time taken for audit: From 12th July 1947 to 22nd July 1947.

2
The office of the Executive Authority was held by Mr. M.C. Daniel from 1st April 1946 to 6th August 1946, by Sri V.D. Adisayamani from 7th August 1946 to 23rd August 1946 and from 5th October 1946 to 1st November 1946, by Sri C. Ganapathi from 24th August 1946 to 14th October 1946 and by Sri R. Vairasami Pillai from 2nd November 1946 to 31st March 1947.

2221
2. The receipts and payments during the year are shown in the annual account appended together with opening and closing balances. The opening balance in the cash book was in agreement with the closing balance of the previous year. The closing balance viz., Rs.2,768-15-0 agrees with the balance in the account for March 1947. The sum total of the closing balances under

General and Elementary Education Fund accounts, is in agreement with the balances in the Bank and Treasury pass books after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. EDUCATION TAX.

nt/pulup
In pursuance of G.O.No.Ms.361, Education, dated the 20th February 1946, education tax was first levied at 6 2/3 per cent of the property tax per annum from the 1st April 1946. This yielded a net income of about Rs.5,500/- in the year and contributed to the avoidance of a deficit in the Elementary Education Fund at the end of the year.

4. SERVICE REGISTERS - DEFECTS.

The statements of immovable properties and interest on immovable properties held by officers and servants of Municipal Council, were not obtained as required by rule (4) of the Rules of personal conduct of officers and servants, and recorded in the service registers.

The annual statements as required by note (ii) of the rule quoted above was also not obtained.

5. RESULT OF AUDIT.

The general result of audit may be considered satisfactory.

6. RECEIPTS AND CHARGES.

The gross receipts and charges for the year were Rs.17,947-14-6 and Rs.17,568-9-3 respectively.

7. OBJECTIONS PENDING CLEARANCE.

Two items of objections relating to the year under report were pending settlement at the close of audit.

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

Forwarded to the Executive Authority of the Devakottai 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, Ramnad, at Madura, 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 Devakottai Municipal Council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government, Education and Public Health Department, 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/

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

11/1/47

Annual accounts of receipts and charges of the Elementary Education Fund of the Devakottai Municipal Council for the year 1946-47

Heads of accounts	Actuals	Budget
	Rs. p. a	approx.
<u>Receipts</u>		
<u>Ordinary</u>		
Opening balance	2389-9-9	12
1 Education tax - Govt collections	5785-6-10	5680
Deduct repairs	21-7-4	
2 Fines and penalties under the E.E. Act	-	-
3 Income from investments, etc.	-	-
4 School fee	-	-
5 Contributions	-	-
6 Other receipts	341-15-	-
7 Government grant	-	-
(i) under Sec 37 of the E.E. Act	-	-
(ii) under proviso to Sec 37 of the E.E. Act	2922-00	2922
8 Contribution from General Fund Account	-	-
(a) for payment of temporary allowance	-	-
(b) for other purposes	8920--	8920
9 Investments realised	-	-
10 Advances recovered	-	-
Deduct amount transferred to Capital	-	-
Total	17,947-14-6	17522
<u>Capital</u>		
1 Government grant	-	-
2 Contributions	-	-
3 Loans	-	-
4 Contribution from G.F. Fund Account	-	-
6 Add amount transferred from ordinary receipts	-	-
Total receipts ordinary and Capital	17,947-14-6	17522
Grand total - including opening balance	20,337-8-3	17534

Expenditure - Ordinary		Actual	Budget
1. Staff			
Salaries and allowances	8762-13-03		
Masters	5995-6-03	152155	
clerks and servants			
Contribution to Provident Fund	414 - -	500	
Travelling allowance			
Stipends for teachers sent for training			
Collection charges	272 - -	390	
Contingencies and equipment			
House rent	1382-3-9	1260	
Other items	571-4-6	430	
Equipment			
Furniture & apparatus		200	
Library books and maps	12-14-0	50	
Other items		50	
3. Prizes and Scholarships	10-0-0	20	
4. Repairs to buildings	147-0-0	200	
5. Interest and repayment of debt			
6. Investment made			
7. Provisions receivable			
Total	17568-9-3	18315	
Capital			
1. Lands and buildings			
2. Equipment			
(a) Furniture and apparatus			
(b) Library books and maps			
(c) Investment made			
(d) Other items			
Total			
Total ordinary & Capital	17568-9-3	18315	
Closing balance	2768-15-0	-781	
including closing balance	20337-6-3	17534	

14 January 1948

Prepared by At. Inspector of Local Fund Account
15.2.48
3.2.48

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE DEVAKOTTAI MUNICIPAL COUNCIL FOR THE YEAR 1946 - 47.

REPLIES:

Para 2. Noted.

Para 3. Noted.

Para 4. The statements of immovable properties in Statement (B) have been obtained from the School masters. The annual statements as required by note (ii) of the Rule quoted above will be obtained for the year 1948.

Para: 5;6;7: Noted.

V. Annasabalan
 Commissioner,
 Devakottai Municipality

25/2/48 480
 25/2/48

Copy of Municipal Council's resolution No.440/ dated 16-1-1948.

Sub: Replies to the Audit report on the General Fund and Elementary Education Accounts for 1946.47.

Resolution: Approved.

Sd/ AL.AR.Somanathan Chettiar,
Chairman. 16-1-1948.

(True Copy)

R. Vairam 18/1/48
Commissioner,
Devakottai Municipality

17.1.48

C.No. 12236/48

Edn. & P.H.(G.I.) Deptt.

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

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

From the Examiner of Local Fund Accounts, L.F.No. 7909 dated. 18.2.48

ORDER No.

1096
Pt/Ms. EDUCATION, dated the 3.5.48

Recorded.

✓ To the Municipal Commissioner, Devala
✓ the D.P.I. (with a copy of
✓ audit report)
✓ the Examiner of L.F.Accounts.
Spare copy.

