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Seott. II-27-58,604-27-10-47.

Edn. P# (1949) Department.

MS SERIES.

G.O. NO. 45 Edn

Dated 5.1.1949.

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[Despatch Abstract.]

Audit Report - 1941-48 - G.E. Fund -
Ml. cl. Indemnity Pnt - Received within
~~Revenue~~

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 UDAMALPET MUNICIPAL COUNCIL OF THE COIMBATORE DISTRICT FOR THE YEAR 1947-48.

Name of auditor: Sri V. Srinivasan, B.A., District Inspector of Local Fund Accounts.

Time taken for audit: 5th to 21st July 1948.

The Office of Executive Authority was held by Sri K. Subbiah Pillai, B.A., B.L. Commissioner from the 1st April 1947 to the 18th March 1948 and by Sri S. Satyanarayana, Commissioner from the 19th March 1948 to the 31st March 1948.

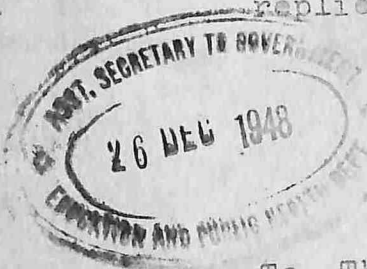
2. The receipts and payments during the year are shown in the annual account appended together with the

Examiner's Office.

L.F. 8105 | 24.12.48

Subject: Audit Report - Elementary Education Fund - Udamalpet Municipal Council - Coimbatore District - 1947-48.

Forwarded to the Secretary to Government, Education and Public Health Department, Madras, with 4 copies of the Commissioner's replies and the resolution of the Municipal Council.



R. S. S. S.
11.12.48
Assistant Examiner.

To The Secretary to Government, Education and Public Health Department, Madras.

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... PENDING PARAS OF THE PREVIOUS YEAR'S AUDIT REPORT. Para 7 of the audit report for 46-47.

The surplus balance of Rs.2,433/7/11 was not transferred to conservancy fund. Vide also para 5 below.

5. DEFICIT BALANCE UNDER ELEMENTARY EDUCATION FUND. The Elementary Education Fund closed with a deficit balance in the months from June 1947 to February 48 ~~as~~ while only in March 48 the ~~same~~ fund closed with a surplus balance of Rs.7,070-1-6 which should however be transferred to the Conservancy fund as a sum of Rs.13,971/- was transferred from the Arrear Toll Compensation grant to avoid ~~the~~ anticipated deficit in the Elementary Education fund - Vide para 2 of G.O. 721 E. & P.H., dated 31st March 48.

Back Papers.

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

Further Papers.

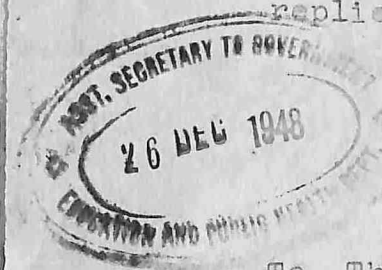
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Examiner's Office.

L.F. 8105 / 24.12.48

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Forwarded to the Secretary to Government, Education and Public Health Department, Madras, with 4 copies of the Commissioner's replies and the resolution of the Municipal Council.



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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF UDAMALPET MUNICIPAL COUNCIL OF THE COIMBATORE DISTRICT FOR THE YEAR 1947-48.

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LF4823 7

Name of auditor: Sri V. Srinivasan, B.A., District Inspector of Local Fund Accounts.

Time taken for audit: 5th to 21st July 1948.

The Office of Executive Authority was held by Sri K. Subbiah Pillai, B.A., B.L. Commissioner from the 1st April 1947 to the 18th March 1948 and by Sri S. Satyanarayana, Commissioner from the 19th March 1948 to the 31st March 1948.

2. The receipts and payments during the year are shown in the annual account appended, together with the opening and closing balances. A single cash book was maintained for both the general and Elementary Education funds. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance of Rs. 7,070-1-6 is included in the consolidated closing balance of the various funds viz. Rs. 165,818-11-4 as per the abstract attached to the general fund accounts for March 1948 and is in agreement with the balance in the Treasury pass book after allowing for uncashed cheques and unremitted revenue in hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in an objection statement which should be treated as part of this report.

4. PENDING PARAS OF THE PREVIOUS YEAR'S AUDIT REPORT.
Para 7 of the audit report for 46-47.

The surplus balance of Rs. 2,483/7/11 was not transferred to conservancy fund. Vide also para 5 below.

5. DEFICIT BALANCE UNDER ELEMENTARY EDUCATION FUND. The Elementary Education Fund closed with a deficit balance in the months from June 1947 to February 48 ~~in~~ while only in March 48 the ~~xxxx~~ fund closed with a surplus balance of Rs. 7,070-1-6 which should however be transferred to the Conservancy fund as a sum of Rs. 13,971/- was transferred from the Arrear Toll Compensation grant to avoid ^{the} anticipated deficit in the Elementary Education fund - Vide para 2 of G.O. 721 E. & P.H., dated 31st March 48.

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7. EQUIVALENT CONTRIBUTION DUE FROM GOVERNMENT ON EDUCATION TAX REALISED-NOT ADJUSTED IN 1947-48.

A sum of Rs.17,294-5-3 being Education tax realised in 1947-48 was credited to the Elementary Education Fund, but the equivalent contribution of Rs.8,578-14-0 due thereon from Government remained to be realised.

8. The general result of audit may be considered satisfactory.

9. The gross receipts and charges of the year were Rs.45,579-6-11 and Rs.40,992-13-4 respectively.

10. EIGHT items of objections involving a sum of Rs.103-0-0 as detailed in the annual objection statement were pending settlement at the close of the year.

Year.	No. of items.	Amount.		
		Ra.	A.	P.
1946-47.	1	—	—	—
1947-48.	7	103	0	0
	8	103	0	0

R. GOPALA AYYANGAR,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

Forwarded to the Executive Authority Udumalpet Municipal Council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of ~~Kanizha~~ Local Fund Accounts, Coimbatore 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 Udumalpet Municipal Council (for the year ended 31st March 1948) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to rule 52(d) of Schedule IV of 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, Mount Road, Madras- 2.

S.B./10.9.

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11/9/48

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ELEMENTARY EDUCATION ACCOUNT - UDUMALPET MUNICIPALITY - 1947-48.

Receipts - Ordinary.

	Actuals for the year. Rs. A. P.	Budget ap- propriation Rs.
Opening balance.	2483-7-11	nil
1. Education tax. Gross collections. Deduct collection charges Net.	17344-5-11	12470
2. Fines and penalties under the Elementary Education Act.		
3. Income from investments, etc.	1307-4-0	800
4. School fees.		
5. Contributions.	36-4-0	200
6. Other receipts.		
7. Government grant. (i) Under Sec.37 of the Ele. Education Act (ii) Under proviso to Sec.37 of the Ele. Education Act.	4814-14-0 1945-0-0	5270 1945
Compensation for profession tax	297-5-0	300
8. Contributions from the General account. (a) For payment of temporary allowance of Rs. 4/- (b) For other purposes.	6000-0-0	6000
From arrear to 1 compensation.	13971-0-0	17635
9. Investments realised.		
10. Advances recovered.		
Deduct refunds.	136-10-0	100
Deduct amount transferred to Capital.		1000
Total.	45,579-6-11	43520
Add amount relating to endowments under H. Endowments account.		
Grand total.	45,579-6-11	43520
<u>CAPITAL.</u>		
1. Government grants.		
2. Contributions.		
3. Loans.		
4. Contribution from General Account - ordinary.		
5. Investments realised.		
6. Add amount transferred from ordinary.		1000
Total		1000
Add amount relating to endowments shown under H. Endowments account.		
Grand total.		1000
Total receipts - Ordinary and Capital.	45,579-6-11	44520
Grand total including opening balance.	48,062-14-0	44520

EXPENDITURE - ORDINARY

1. Staff.

Salaries and allowances ~~Masters~~
(Masters) - Dearness allowance.
Clarks and servants
Dearness Allowance
Contribution to Provident Fund.
Travelling allowance.
Stipend to teachers sent for training
Collection charges.

Ordinary
Actuals for
the year
Budget appro-
priations.

Rs. 11-0
23,896-4-0 34,660
11,803-5-0
194-8-0 340
187-12-0
1081-0-0 1200
300-0-0 300

2. Contingencies and equipment.

Contingencies.
House rent.
Other items
Equipment - Furniture and apparatus.
Library books and maps.
Other items.

1666-0-6 1670
1366-5-7 2000
76-13-0 100
90-6-3 100
40-0-0 100

3. Prizes and scholarships.

4. Repairs to buildings.
5. Interest on and repayment of debt
6. Investments made.
7. Advances recoverable.

290-7-0 3000

Total

40,992-13-4 43,520

Add amount relating to endowments
shown under H. Endowments account.

Grand total

CAPITAL

1. Land and buildings.
2. Equipment.
1. Furniture and apparatus
2. Library books and maps.
3. Investments made.
4. Other items.

1000

Total

1000

Add amount relating to endowments shown
under H. Endowments account.

Grand total

1000

Total ordinary and capital.

40,992-13-4 44,520

Closing balance.

7070-1-6

Grand total including closing balance.

48,062-14-10 44,520

Coimbatore.
D/25.9.28

U. Minisaran

District Inspector of L.F. Accounts
Coimbatore.

8/25/28

9. 6

UDAMALPET MUNICIPALITY

Replies to the Audit Report on Elementary Education fund Accounts for the year 1947-48.

Items (1) to (3).
Items (4) and (5).

Noted.

The excess adjusted in the year 46-47 is merged in the closing of Rs.7070-1-6 of the year 1947-48. Hence a sum of Rs. 7070-1-6 net only is transferable to conservancy fund account. Necessary transfer entry voucher has been prepared and adjusted to conservancy fund account.

Item (6).

Not to be found in the Audit Report.

Item (7)

An application to Government has been submitted through the District Inspector of Local Fund accounts in this office Rec.No.6798/48-B1, dated 15-10-48.

Item (8) and (9).

Noted.

Item No. 10.

Separate replies have been furnished in the Audit objection Statement received.

[Signature]
11.11.48

Commissioner,
Udamalpet Municipality, Udamalpet.
9/11/48

10. 11. 7
Extract from the proceedings of the Municipal council Udamalpet
passed at its ordinary meeting held at 5 P.M. on 26-10-48 at the
Municipal office, Udamalpet.

NO. 461

Audit report on elementary education funds of this
municipality for the year 1947-48 and draft replies thereon.

Res:- Draft replies approved.

Sd.M.S.Kanakarajan alias
Thirumurthy Chettiary.
Chairman.

/True copy/

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Edn. & P.H. Department (C1)

Sub:- AUDIT REPORT - ¹⁹⁴⁷⁻⁴⁸~~1946-47~~ - Elementary Education Fund -
Municipal Council, Adamalpet. - Recorded
with remarks.

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P. 9. 4

Read:- From the Municipal Commissioner, Adamalpet.
Ref. No. nil. dated 11-11-1948.

P. 1. 4

From the Examiner of Local Fund Accounts, L.F.
No. 8105. dated 24.12-48.

Order No. Rt/Ms. 45 EDUCATION, dated the 5/1/49

Recorded.

As
1-1-49

DM
3/1/49

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

DM
3/1/49
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