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Education and Public Health

(194 5) Department.

Miscellaneous **SERIES.** ①

G.O. No. 134. Education.

Dated

29th January 1945.

[Despatch Abstract.]

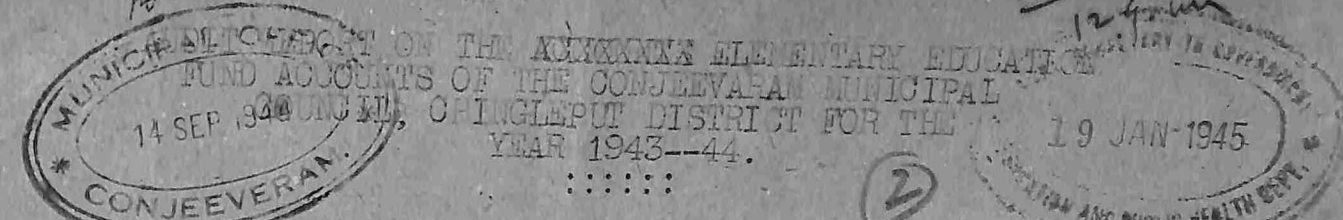
Audit Report - 1943-44 - Elementary Education Fund - Municipal Council, Conjeevaram - Recorded.

Back papers.

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

Further papers.

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



Name of auditor : Sri S.J. Sundarasami, Dt. Inspector of L.F. Accounts.

Time taken for audit: From 5th August 1944 to 24th August 1944.

1. The office of Executive authority was held by Sri M. Meenashisundaram Pillai from 1st April 1943 to 25th April 1943 by T.S. Swaminathan Esq., I.C.S., from 26th April 1943 to 20th May 1943 and by Sri C. Kadirvelu mudaliar from 21st May 1943 to 31st March 1944.

62677

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balance. A single cash book was maintained for the general, Elementary Education and Electricity fund accounts. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance according to this cash book viz., Rs. 1,69,309-7-8 agrees with the consolidated closing balance of the various funds as per the abstract attached to the account for March 1944 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. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the objection statement which should be treated as part of this report.

4. PENDING OBJECTIONS OF PREVIOUS AUDIT REPORTS.
PARAGRAPH 4(b) OF THE AUDIT REPORT FOR 1942-43.

The education tax amounting to Rs. 878-15-0 illegally collected in 1942-43 was not refunded to the parties as required by paragraph 2 of G.O. No. Ms. 1722 Edn., dated 20th December 1943.

5. APPOINTMENT OF EDUCATION SUPERVISOR - APPROVAL OF DISTRICT EDUCATIONAL OFFICER - WANTING.

Sri K.K. Subramaniam, Headmaster, D.S.S.N. Free Higher Elementary school, Walajabad was appointed as the education supervisor of Conjeevaram municipality from 19th April 1943.

The consultation with the District Educational Officer did ~~not appear~~ not appear to have been made before the appointment was made as required by G.O.No.4867 L & M., dated 16th November 1926.

6. CERTIFICATE OF AGE, HEALTH AND VACCINATION NOT OBTAINED FROM OFFICIATING TEACHERS IN PERMANENT VACANCIES.

The following teachers are officiating in permanent vacancies but the certificates of age, health and vaccination were not obtained from them as required by Rule 9 of the establishment rules.

Men teachers.	Women teachers.
1) S.Thirunavakarasu	(7) R.Janaki ✓
2) S.Ganesan	(8) Pushpabathy *
3) K.Ekambaram	(9) Padmavathy *
4) M.G.Ramaratnam	(10) Saraswathy *
5) M.K.Kanniappan	(11) Sowbakkiam *
6) P.S.Krishnasami	(12) G.Thilagani *

7. LEVY OF EDUCATION TAX AS SURCHARGE ON PROFESSION TAX NOT IN ORDER.

As profession tax was levied at the maximum rates prescribed in G.O.No.624 L.A., dated 18th February 1942, the council had no authority to levy the Education tax on profession tax from 1942-43. The levy was cancelled from 1st October 1943 only in C.R.No.313 dated 19th August 1943. The Education tax collected in 1 half of 1943-44 amounting to Rs.198-8-0 would need refund to the parties concerned.

8. RESULT OF AUDIT

The general result of audit may be considered satisfactory.

9. RECEIPTS AND CHARGES.

The total receipts and charges for the year were Rs.55,382-0-4 and Rs.57,027-2-1 respectively.

10. OUTSTANDING OBJECTIONS.

There were six objections pending settlement and the amount involved ~~was~~ was Rs.1,077-7-0. (Vide details in the Annual objection statement.)

	Rs.	as	ps
1942-43--1---	878	15	0
1943-44--5---	198	8	0
	1077	7	0

T.K. SRINIVASAN,
Assistant Examiner of L.F.Accounts,
Western Circle, Salem.

Forwarded to the Executive Authority of Conjeevaram municipal council in duplicate with the request that the report may kindly be returned within two months to the District Inspector of Local Fund Accounts, Chingleput, Dt. 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

Elementary education fund accounts of Conjeevaram municipal council for the year ended 31st March 1944 is herewith forwarded to the Secretary to Government, E.& P.E., department with reference to rule 58(d) of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.No. 4100 Dated 12.9.44

/TRUE COPY/

Z. Ramesh
SUPERINTENDENT,
Office of the Examiner of L.F.Accounts,
M A D R A S.

VBR.
11.9.44

Annual Account of Receipts and Charges of the Elementary Education Fund
of the CONJEEVERAM MUNICIPALITY for the year 1943-1944

Heads.	Actuals, 1943-44	Total.	Final Budget Appropriation. 43 44
Opening Balance	RS. A. P.	RS. A. P.	RS. A. P.
RECEIPTS—ORDINARY.			
1. Education tax	6,015- 3-11	6,015- 3-11	2751 - -
2. Fines and penalties under the Elementary Education Act.	16,086 8-11		14930 - -
3. Income from investments, etc.			
4. School fees			
5. Endowments			
6. Contributions			
7. Other receipts			
8. Government grant			
(i) Under section 37 of the Elementary Education Act.			
(ii) Under the provision to section 37 of the Act.			
9. Contribution from the General Account			
10. Investment realized			
Deduct collection-charges	(-) 1,128- 0- 0		500 - -
NET	14,958- 8-11		
Fines and penalties under the E.E. Act.	87- 0- 0		10 - -
Other receipts	2- 0- 0		1 - -
(i) Under section 37 of the Elementary Education Act.	14351-11-0		12434 - -
(ii) Under the provision to section 37 of the Act.	11265- 0-0		11265 - -
Compensation for loss of Profession-Tax	14500- 0-0		14500 - -
Deduct R.FUNDS.	1178- 0-0		1178 - -
Total	(-) 960- 3-7	55382 0 4	53817 - -
RECEIPTS—CAPITAL.			
1. Government grants			
2. Endowments and contributions			
3. Loans			
4. Contribution from General Account—Ordinary.			
5. Investments realized			
Total		55382 0 4	53817 - -
Grand Total, Receipts (Ordinary and Capital).		61397 4 3	56568 - -
EXPENDITURE—ORDINARY.			
I. Staff—			
Salaries and allowances—			
Masters	50147 2 11		50500 - -
Clerks and servants	595 12 0		600 - -
Capitation allowances	2364 0 0		2364 - -
Contribution to Provident Fund			
Travelling allowance			
Stipends of teachers sent for training		53106 14 11	53464 - -
Carried over			

Heads.	Actuals, 193 -3			Total.	Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	
Brought forward ..				53106	1411		53464 - -
EXPENDITURE—ORDINARY—cont.							
2. Contingencies and equipment—							
Contingencies—							
House-rent	3130	-	-				3300 - -
Other items	793	12	2				800 - -
Equipment—							
Furniture and apparatus	⑤ Minus 3	9	0				
Library books and maps							
Other items							100 - -
3. Prizes and scholarships							
4. Repairs to buildings							
5. Interest on and repayment of debt							
6. Investments made							
⑥ Cost of furniture belonging to one of the schools that was transferred to Pandey Park. Hence this abatement of expenditure under E. E. Funds vide T. E. No 1315 10-43.				57027	2	1	57664 - -
EXPENDITURE—CAPITAL.							
1. Land and buildings							
2. Equipment—							
(1) Furniture and apparatus							
(2) Library books and maps							
(3) Other items							
3. Investments made							
Total ..				57027	2	1	57664-0-0
Grand Total, Expenditure (Ordinary and Capital).				4370	22	Minus 1096	0-0
Total, Closing balance ..				61397	4	3	56568-0-0
Grand Total, including closing balance ..							

Saidapet

25-8-

44

S. J. Sundararaman

District Inspector of Local Fund Account

193

25-8-44

AUDIT REPORT. ⑤

Elementary Education Funds 1943.44. 2

Draft Replies.

Para 4 & 7. Applications for refund are being received from the parties, and the refund will be made shortly.

Para 5. Approval of the District Educational Officer has since been obtained. Will be produced during next audit.

Para 6. Action has been taken to obtain the certificate of health age, etc. Certificates as far as received will be produced during next audit.

Alvarado
Commissioner. 23/12

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Copy of Council's Resolution No. 449 dated 18-12-1944. 9 ✓

449. Draft replies to the audit reports on the General and Elementary Education fund accounts of this Municipality for the year 1943-44 are placed before the council for approval.

DRAFT REPLIES ARE APPROVED.

(True copy)

Chas. W. L.
Commissioner. 28/12

⑦ Examiner's Office. 11

Sub: Audit Report - Elementary Education Funds - Conjee-
Veram Municipality - 1943-44.

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

E. S. Srinivasan
Assistant Examiner
12.1.45

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

LF 8584
ce-1-45

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12/29/45

CAO 2677A

From

the

Examiner

of L.F. Accounts.

E.P.H.
A

L.F. 8554

dated 18-1-45

Audit Report.

1943-44. S.S. Fund.

Conjavarum Municipal Council.

Conjavarum, Recorded.

G.O. No. 134

Edu dated 29-1-45

Recorded.

20-1-45

Depd
6/20/45

To the Commr. Conjavarum

.. the S.P.I. (with report)

.. the Examiner of L.F. Accounts.

25/1/45

27/1/45