

E. J. P. H. (1945) Department.

MS. SERIES.

G.O. No.

1806 Edu.

Dated

5. 11-1945.

[Despatch Abstract.]

Audit Report - 1944-45 - Elementary Education Fund - Municipal
Council, Cuddalore - 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.

AUDIT REPORT ON THE ALTERNATE MEMBERS' FUND ACCOUNTS OF THE GUDDALORE MUNICIPAL COUNCIL, SOUTH ARCOY DISTRICT. FOR THE YEAR 1944-45.

IF 2960/15
2961/15

Name of Auditor: Sri P. Kottikrishna Nair, B.A., District Inspector of Local Fund Accounts.

Time taken for audit: From 4th June 1945 to 7th July, 1945.

The Office of Commissioner was held by Sri A.V. Ramiah during the period under audit.

2. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1945 and is in agreement with the balance in the Treasury and District Co-operative Bank Pass Books 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 an objection statement which should be treated as part of this report.

4. PENDING PARAGRAPHS OF THE PREVIOUS YEAR: PARAGRAPH 4 OF THE AUDIT REPORT FOR 1943-44 (PARAGRAPH 3 OF 1942-43 PARAGRAPH 4 OF 1941-42 PARAGRAPH 7 AND 8 OF 1940-41) Out of Rs. 94-4-0 being the cost of the weaving articles sold to the Coimbatore Municipality, a sum of Rs. 90-12-0 was recovered and half the amount viz., Rs. 45-6-0 credited to government on 4th May 1945. The recovery of the Balance of Rs. 3-8-0 was under correspondence with the Commissioner, Coimbatore Municipality. The result of the same is awaited.

5. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT: In the following cases expenditure was incurred in excess of the budget allotment sanctioned in G.O. No. 463 Bdn., dated 24th March 1944.

DETAILS	SUB-HEAD OF ACCOUNT.	AMOUNT OF EXPENDITURE.	BUDGET ALLOTMENT.
		Rs. ps.	Rs. ps.
Staff..		27,402 2 0	26,996 0 0
Repairs to buildings.		726 14 0	500 0 0
Total ordinary.		28,128 14 0	27,496 0 0

The sanction of Government for the expenditure in excess over the total provision was not obtained as required by the rules issued with G.O. No. 129, Bdn., dated 25th January 1942 even though the necessity was pointed out in G.O. No. 165, Bdn., dated 1st February, 1945.

6. The general result of audit was satisfactory.

7. The gross receipts and charges of the year were Rs. 33,157--6--11 and Rs. 30,933--13--9 respectively.

8. FOUR items of objections involving a sum of Rs. 8-0 as shown in the annual objection statement were pending settlement at the close of audit.

P.V. ANANTHAKRISHNAN AYYAR,

Assistant Examiner of Local Fund
Accounts, Southern Circle, TRICHINAPOLY.

Forwarded to the Executive Authority of CUDALORE 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, South Arcot District 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 Cudalore Municipal Council (for the year ended 31st March 1945) 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, Cudalore Municipal Council in L.F. dated 1945.

(TRUE COPY)

Examiner's Office,
Madras.

Mvl.

E. Ananthan
SUPERINTENDENT.
31.7.45

Annual account of receipts and charges of the Elementary Education Fund of the Cudalore Municipality for the year 1944-1945.

Heads.	Actuals of 1944-1945.	Total.	Final Budget Appropriation.
	Rs.	Rs.	Rs.
OPENING BALANCE.	3073--4--3		520--0--0
Receipts - Ordinary.			
(1) Education tax.	8002--7-10		6380--0--0
(2) Fees and penalties under the Elementary Education Act.	...		...
(3) Income from investments etc.	...		...
(4) School fees.	...		...
(5) Endowments.	...		...
(6) Contributions.	...		...
(7) Other receipts.	142--9--5		20--0--0
(8) Government grant -			
(i) Under section 37 of the Elementary Education Act.	1773--3--0		1780--0--0
(ii) Under proviso to section 37 of the Elementary Education Act.	10168--0--0		10310--0--0
Government grant on account of dearness allowance.	148--0--0		
(9) Contribution from the General Account:-			
(a) For payment of temporary allowance of Rs. 4/-			
(b) For other purposes.	13000--0--0		13000--0--0
(10) Investments realised.	...		...
(11) Advances recovered.	...		...
DEDUCT - Refunds.	46-13-4		10--0--0
DEDUCT - Amount transferred to capital.	1000--0--0		2000--0--0
Total ...	33187--6-11		39980--0--0
RECEIPTS - CAPITAL.			
1. Government grants.	...		...
2. Endowments and contributions.	...		...
3. Loans.	...		...
4. Contribution from General Account-Ordinary.	...		...
5. Investments realised.	...		...
Add - Amount transferred from Ordinary.	1000--0--0		2000--0--0
Total	1000--0--0		2000--0--0
Total, Ordinary & Capital.	33187--6-11		31980--0--0
Grand total, including opening balance.	33260-11-2		32500--0--0

EXPENDITURE - ORDINARY.

1. Staff:-		
Salaries and allowances.		
Masters.	25871-10--0.	25846--0--0
Clerks and servants.	---	---
Education tax - Collection charges.	485--8--0	90--0--0
Contribution to provident fund.	1045--0--0	1060--0--0
Travelling Allowances.	...	...
Stipend of teachers sent for training.	...	...
2. Contingencies and equipment.		
Contingencies.- House Rent.	1178-12--0	1200--0--0
~~Household~~ Other Items.	516--8--0	820--0--0
Equipment.		
Furniture and apparatus.	39--7--0	100--0--0
Library books and maps.	20--3--0	100--0--0
Other items.	...	...
3. Prizes and scholarships.	...	...
4. Repairs to Buildings.	726-14--9	500--0--0
5. Contribution to panchayats.	...	...
6. Interest on and repayment of debt.	...	...
7. Investments made.	...	...
8. Advances recoverable.	...	...
Total ...	29883-14--9	39716--0--0

EXPENDITURE - CAPITAL.

1. Lands and buildings.	1049-15--0	2000--0--0
2. Equipment:-		
(1) Furniture & apparatus.	...	...
(2) Library books and maps.	...	...
(3) Investments made.	...	...
(4) Other items.	...	...
Total.	1049-15--0	2000--0--0
Total, expenditure (ordinary and capital).	30933-13--9	31716--0--0
Total, Closing Balance.	5326-13--5	784--0--0
Grand total including closing balance.	36260-11--3	32500--0--0

M. K. Krishna Rao
District Inspector of Local Fund
Accounts, South Arcot.

Draft replies to the Audit Report on the Elementary Education Fund Accounts of the Cuddalore Municipality for the year 1944-1945.

Para 1 to 3:- Noted.

Para 4:- The Commissioner of the Coimbatore Municipality has written definitely that she cannot pay for the articles not received. As the amount is too small, it is proposed to write off the amount with the approval of the Council. The District Educational Officer has since been addressed in the matter.

Para 5:- The ratification of the Government has since been obtained - vide Government Memorandum No. 37510/45 - S. Gen., dated 27-8-1945.

Para 6 and 7:- Noted.

Para 8:- Steps have been taken to settle the objections as early as possible.

Municipal Office, Cuddalore,

Dated the 28th September 1945.
R.S. 28.9.45

[Signature]
28 9 45
Commissioner.

6
A.P. 113
Extract from the Proceedings of the meeting of the
Municipal Council, Cuddalore, passed at its ordinary
meeting held on Monday the 24th September 1945 at 5-30
P.M.

Subject. *pp1-4 ante*

333. Read the Audit Report on the Elementary Education
Funds Account of this Municipality for the year 1944-45
and the draft replies thereto.

psante Draft replies are approved.

Sd. G. Devanathaswami,
Vice-Chairman.

/True Extract/
Municipal Office, Cuddalore,
dated the 28th September 1945.

.28.9.45

28.9.45
Commissioner.

8 L.F. 5601/30-10-45

Examiner's Office.

Subject:- Audit Report-Ely. Education Fund- 1944-45
Cuddalore Municipal Council- Replies.

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

Assistant Examiner of L.F. Accts.



49602

To the Commissioner
Cuddalore Mpty
(thru the C.M.C.)

" " D.P.T.
(with copy of
audit report)

" " Exr of L.F.A.

27/11
76/5/11
Audit Report - 44-45 - E.E. fund -
Rel. to Cuddalore - Recorded.

C No 49602A/45 From the Exr of L.F.A., L.F. 5601, d/30.10.45
p80
G.O. (Ms) 1806 Edw., d/ 5.11.45

Recorded.

MS
4/11/45

Depd
with Encl
7-11-45

[illegible]

11.11.11

T. 9. D. N.

Expt 1