

E & P. H. (1946) Department.

U.S. ~~R~~ SERIES.

(7)

G.O. No.

307 Edu.

Dated

12-2-1946

[Despatch Abstract.]

Audit Report - 1944-45 - Elementary
Education Fund - Municipal Council -
Saijalpet - Recorded.

Back Papers.

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

Further Papers.

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

AUDIT REPORT ON THE PUBLIC ACCOUNTS OF THE
MUNICIPALITY OF CHINDUR DISTRICT FOR THE YEAR
1944 - 1945.

Name of auditor: Sri S.V. Suresh, District Inspector of L.P.
Accounts.

Time taken for audit: 20th July 1945 to 24th August, 1945.

The Office of Executive Authority was held by Sri S.
Sivakolanda Mudaliar from 1st April 1944 to 6th October 1944
and from 6th November 1944 to the 31st March 1945 and by Sri
D. Gopalakrishnaiah, Municipal Engineer-in-charge from the
7th October 1944 to the 5th November 1944.

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
Funds. The closing balance according to the cash book agrees
with the consolidated closing balance of the various funds as per
the abstract attached to the account for March 1945 and is in
agreement with the balances in the treasury and bank pass books
after allowing for outstanding cheques and uncollected revenue in ha
hand at the close of the year.

3. PARAGRAPH 9 OF THE AUDIT REPORT 1943-44: TOOLS AND PLANT
MISSING ARTICLES: The action taken in respect of the missing
articles was not shown in the local audit.

4. GENERAL REVIEW: The account closed with minus balances
through out the year under report except in March 1945 as
noted below: -

MONTH.		Rs.	a.	p.
April	1944	..	859	14 2
May	1944	..	1,777	12 7
June	1944	..	3,072	3 7
July	1944	..	3,842	5 2
August	1944	..	2,071	10 2
September	1944	..	3,402	5 6
October	1944	..	4,418	8 6
November	1944	..	6,364	15 5
December	1944	..	7,438	1 2
January	1945	..	6,468	0 0
February	1945	..	7,098	2 0

/p.t.o./

5. **EXCESS OVER BUDGET:** The expenditure under 'Repairs to buildings' Rs. 935/5/- exceeded the provision of Rs. 500/- in the budget approved in G.O. No. 451 Edn., dated 22nd March 1944. The sanction of the Director of Public Instruction may be pointed out for the excess expenditure met from other main heads as laid down in G.O. 137 Edn., dated 28th January 1942.

6. **SERVICE REGISTERS:** The service registers of the staff were not verified for the year.

7. **TOOLS AND PLANT:** The tools and plant registers were not verified during the year.

8. **OBJECTIONS STATEMENTS PENDING RETURN:** The objection statement for first half 1944-45 issued in L.F. 96 dated 24th April 1945 was pending return with replies.

9. **RESULT OF AUDIT:** The result of audit may be considered as fairly satisfactory.

10. **RECEIPTS AND CHARGES:** The receipts and charges for the year were Rs. 25,280/1/11 and Rs. 23,094/-/3 respectively.

11. Eleven items of objections were pending clearance at the close of audit as detailed below.

1943 - 1944 .. 1
1944 - 1945 .. 10

Total No. of items .. 11

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

Forwarded to Executive Authority, Saidapet Municipal Council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of L.F. Accounts, Saidapet 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 Saidapet Municipal Council for the year ended 31st March 1945 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 1930. The original was forwarded to the Executive Authority, Saidapet Municipal Council in L.F. No. dated 1945.

/True copy/

Examiner's Office, Madras.

MVL.

SUPERINTENDENT.

16.9.45

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE SAIDAPET MUNICIPAL COUNCIL, CHINGLEPUT DISTRICT FOR THE YEAR 1944-1945.

Name of auditor : Sri S.V. Sarma, District Inspector of L.F. Accounts

Time taken for audit: 20th July 1945 to 24th August, 1945.

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The Office of Executive Authority was held by Sri. S. Sivakolundu Mudaliar from 1st April 1944 to 6th October 1944 and from 6th November 1944 to 31st March 1945 and by Sri D. Gopalakrishnamachar, Municipal Engineer-in-charge from the 7th October 1944 to the 5th November 1944.

2. The receipt and payments during the year 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 Funds. The closing balance according to the cash book agrees with the consolidated closing balance of the various funds as per the abstract attached to the account for March 1945 and is in agreement with the balances in the treasury and bank pass books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. **PARAGRAPH 9 OF THE AUDIT REPORT 1943-44: TOOLS AND PLANT MISSING ARTICLES:** The action taken in respect of the missing articles was not shown in the local audit.

4. **GENERAL REVIEW:** The account closed with various balances through out the year under report except in March 1945 as noted below:

M O N T H.

		Rs	a-	p.
April	1944	259	14	2
May	1944	1,777	12	7
June	1944	4,079	5	7
July	1944	5,842	5	2
August	1944	2,671	10	2
September	1944	3,462	5	6
October	1944	4,418	8	6
November	1944	6,364	15	5
December	1944	7,538	1	2
January	1945	6,468	2	0
February	1945	7,098	2	0

5. **EXCESS OVER BUDGET:** The expenditure under 'Repairs to buildings' Rs. 935/5/- exceeded to provision of Rs. 500/- in the budget approved in G.O. No. 451 Edn., dated 22nd March 1944. The sanction of the Director of Public Instruction may be pointed out for the excess expenditure met from other main heads as laid down in G.O. 137 Edn., dated 28th January 1942.

6. **SERVICE REGISTERS:** The service registers of the staff were not verified for the year.

7. **TOOLS AND PLANT:** The tools and plant registers were not verified during the year.

8. **OBJECTIONS STATEMENTS PENDING RETURN:** The objection statement for first half 1944-45 issued in L.F. 96 dated 24th April 1945 was pending return with replies.

9. **RESULT OF AUDIT:** The result of audit may be considered as fairly satisfactory.

P.T.O.

64

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10. RECEIPTS AND CHARGES: The receipts and charges for the year were Rs 25,280/8/11 and Rs, 23,094/-/3 respectively. 5

11. Eleven items of objections were pending clearance at the close of audit as detailed below. 4

1943-1944 ..	1
1944-1945 ..	<u>10</u>
Total No. of it ms..	<u>11</u>

C.V.R. 21/12.

T.K.Srinivasan,
Assistant Examiner of L.F.
Accounts, Western circle, Salem.

**Annual Account of Receipts and Charges of the Elementary Education Fund
of the Saidafah N. Council for the year 1944-1945.**

Heads.	Actuals, 1944-45.		Total.		Final Budget Appropriation.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Opening Balance ..			1175	15 10	1154	
<i>Receipts—Ordinary.</i>						
(1) Education tax .. <i>9400.</i>	5061	1 11			5148	
(2) Fees and penalties under the Elementary Education Act .. <i>200</i>	200				300	
(3) Income from investments, etc. .. <i>Net</i>	4861	1 11			4848	
(4) School fees ..	598	15			600	
(5) Endowments ..						
(6) Contributions .. <i>Companien f. loo guine</i>	2317	1			2312	
(7) Other receipts .. <i>R. p. g. b. i.</i>	30	8			10	
(8) Government grant—						
(i) Under section 37 of the Elementary Education Act.	5199	9			4500	
(ii) Under proviso to section 37 of the Elementary Education Act.	3899				3900	
(9) Contribution from the General Account—	2934				2056	
(a) For payment of temporary allowance of Rs. 4.						
(b) For other purposes ..	6000				5000	
(10) Investments realized ..						
(11) Advances recovered ..						
Deduct—Refunds ..	559	10 10			100	
Deduct—Amount transferred to Capital.						
Total ..			25280	8 1	23026	
<i>Receipts—Capital.</i>						
1. Government grants ..						
2. Endowments and contributions ..						
3. Loans ..						
4. Contribution from General Account—Ordinary ..						
5. Investments realized ..						
Add—Amount transferred from Ordinary ..						
Total ..						
Total, Ordinary and Capital ..			25280	8 1	23026	
Grand total, including opening balance ..			26456	7 11	24280	

Heads.	Actuals, 1944-45			Total.	Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	
Expenditure—Ordinary.							
1. Staff—							
Salaries and allowances							19480
Masters	17923	3	-				250
Clerks and servants	1085	6	-				700
Education Tax—Collection Charges ..							
Contribution to Provident Fund ..	738						
Travelling allowances							
Stipend of teachers sent for training ..							
2. Contingencies and equipment—							
Contingencies							350
House-rent	371	86					2600
Other items	2016	69					
Equipment—							
Furniture and apparatus							400
Library books and maps							
Other items	25	15	-				
3. Prizes and scholarships							500
4. Repairs to buildings	935	5	-				
5. Contribution to panchayats							
6. Interest on and repayment of debt ..							
7. Investments made							
8. Advances recoverable							
Total				23094	3		26280
Expenditure—Capital.							
1. Lands and buildings							
2. Equipment—							
(1) Furniture and apparatus							
(2) Library books and maps							
(3) Investments made							
(4) Other items							
Total							
Total, Expenditure (Ordinary and Capital) ..				23094	3		26280
Total, closing balance				3362	78		424
Grand total, including closing balance ..				26456	711		24280

Saidapet

319/

1945.

District Inspector of Local Fund Accounts.

AUDIT REPORT--ELEMENTARY EDUCATION--1944-45--REPLIES.

Para 1 & 2. Do not call for any remarks.

Para 3. The value of unserviceable articles have been written off by the Council in M.C.R.No.22 dated 30-7-45 (Copy enclosed).

Para 4. Noted. This will be avoided in future.

Para 5. Sanction of the Municipal Council and the approval of the Director of Public Instruction will be obtained and produced in next audit.

Para 6. Service registers have since as verified will be produced in next audit.

Para 7. The tools and plant registers of all Municipal Schools are now being verified. They could be verified during next audit.

Para 8. The objection statement for the 1st half year of 1944-45 has been returned to the District Inspector of Local Fund accounts on 11-9-45.

Para 9 and 10. Noted.

Para 11. Out of the 11 objections 7 have been disposed off and the other objections will be cleared soon.

Municipal Office, Saidapet,
Dated the 9th November, 1945.

Commissioner.

EXTRACT FROM THE PROCEEDINGS OF THE SAIDAPET MUNICIPAL COUNCIL
PASSED AT AN ORDINARY MEETING HELD ON 30-7-1945.

No.22.

Read: Commissioner's note requesting approval to write off unserviceable tools and plants of the Municipal School mentioned in the note and for disposing them of in public auction. (Total book value of the articles is Rs.164-8-11).

Resolution: Write off sanctioned.

Municipal Office, Saidapet,
Dated the 30th July, 1945.

Chairman.

/true extract/

EXTRACT FROM THE PROCEEDINGS OF THE SAIDAPET MUNICIPAL COUNCIL
PASSED AT AN ORDINARY MEETING HELD ON 28-12-1945.

No.40.

Read: Audit Report on the Elementary Education Funds and General Funds for 1944-45 and draft replies.

Resolutions: Approved.

Municipal Office, Saidapet,
Dated the 28th December, 1945.R.V.Naraswamy Chettiar,
Chairman.

/true extract/

Saidapet Municipality, Saidapet.

V.R.N.6-1.

10 L.F. 8978.
6-2-46

EXAMINER'S OFFICE:

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

[Signature]
Asst. Examiner of L.F. Accounts.

C-272
72/12/2

[Signature]
27/2/46

sent p.H. dep
C.No. 7514

Audit Report - 1944-45 - Klee Eon - Fund -
Municipal Council - Saidapet - Recorded.

Order 307
Ms.

dated 12.2.46

Recorded

9.2.46

[Signature]
11/2/46

To
The Commr. Saidapet
Kuty (M.C.C.)

The S.P. (with a copy of
the Report)

The Hon'g L.F. Secy. placed below

With Encl
13.2.46