

E. & P. H. (1947) Department.

Mis. SERIES.

G.O. NO. Ms. 1818 Edn.,

Dated the 14th August 1947.

[Despatch Abstract.]

AUDIT REPORT - 1946-47 - Elementary Educational Fund - Defunct Municipal
Council, Saidapet - 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.

G. D. III-370.
1,000-Nov. 1946

Advance copy

From

Sri Rao Sahib C. NARASIMHAM, M.A., B.L.,
Commissioner,
Corporation of Madras.



Registered M.C. 361

194

To 29-5-47.

THE SECRETARY

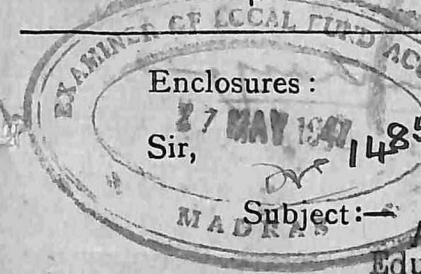
To The Government of Madras,
Department,

Edn. & Public Health
FORT ST. GEORGE, MADRAS.

C.A.D. C. No. 12-1245

of 1946, Dated 23-5-47.

Thro' the Examiner of Local Fund
Accounts through the Mayor of Madras.



Enclosures :

Sir,

Subject:-

- No. i) 3 copies of the Audit Report with replies
ii) 3 copies of resolutions of Standing Committee
(Education) dated 19-3-47 and Council d/12-5-47.
iii) Original Audit Report.
Audit - Audit Report on the accounts of the Elementary
Education Fund of the Defunct Saidapet Municipality - 1945-46

I forward herewith the Audit Report with replies in triplicate
together with the resolutions of the Standing Committee (Education)
dated 19-3-47 and of the Council dated 12-5-1947.

The original Audit Report is also enclosed.

N. Vaidyan
for Commissioner.
23-5-47

AK 23/5

L.F. 2789

-2-

2.8.47.

Examiner's Office.

Forwarded to the Secretary to Government
(Education & Public Health Department) with the re-
plies of the Commissioner of the Corporation of Madras
and the resolution of the Standing Committee (Education)
and the Council.

Dr. A. V. Somasundaram
Deputy Examiner of L.F. Accounts.

11/8/47

The Secretary to Government,
Education & Public Health Deptt.

NOTE FOR THE STANDING COMMITTEE (EDUCATION) AND COUNCIL.

Sub.- AUDIT - Audit Report - Defunct Saidapet Municipality - E.E.
Fund - 1945-46.

The replies to the several paragraphs of the Audit Report on
the accounts of the Elementary Education Fund of the defunct Saidapet
Municipality for 1945-46 are placed below for consideration.

Corporation of Madras.

J.P.L. SHENOY, 20-12-46
Commissioner.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE DEFUNCT
SAIDAPET MUNICIPAL COUNCIL, CHINGLEPUT DISTRICT FOR THE YEAR 1945-46.

The Office of Executive Authority was held by Sri S. Sivakolundu
Mudaliar from 1-4-45 to 28-6-45, by Dr. A. V. Somasundaram, Municipal
Health Officer in charge from 29-6-45 to 19-7-45 and by Sri A. Gopala-
krishna Iyer from 20-7-45 to 31-3-46. The Municipal Council was abo-
lished and amalgamated from 1-4-46 with the Corporation of Madras
under G.O. No. 529 L.A., dated 16-3-46 and assets and liabilities were
merged in the Madras Corporation.

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 agrees 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 accord-
ing to the cash book, viz., Rs. 69,149-5-6 agrees with the closing balance
of the various funds as per the abstract attached to the account for
March 1946 and is in agreement with the balance in the Treasury and
Bank pass books after allowing for outstanding cheques and unremitted
revenue in hand at the close of the year.

Annual Accounts of receipts and charges of the Elementary Education
Fund of the Saidapet Municipality (now defunct) for the year 1945-46.

Heads.	Actuals.			Final appropriations.		
	Rs.	A.	P.	Rs.	A.	P.
Opening balance.	3,362	7	8	2,710	0	0
Receipts - Ordinary.						
Education Tax.	5,743	2	9	5,500	0	0
School fees.	739	10	6	600	0	0
Other receipts.	--	--	--	50	0	0
Government Grant:						
1) Under Section 37 of the E. Edn. Act.	5,039	0	0	5,008	0	0
2) Under Proviso to Sec. 37 of the Act	1,925	0	0	3,900	0	0
Dearness Allowance.	2,011	0	0	2,314	0	0
Contribution from Central Account.	4,400	0	0	4,400	0	0
Deduct Refunds.	682	4	0	100	0	0
Total.	19,205	9	3	21,667	0	0
Grand total including opening balance	22,568	0	11	24,377	0	0
Expenditure - Ordinary.						
Staff - Salaries and Allowances.						
Masters.	24,656	2	0	17,790	0	0
Clerks and servants.	250	0	0	300	0	0
Contribution to Provident Fund.	766	8	0	1,100	0	0
Collection charges.	--	--	--	350	0	0
Contingencies and equipment.						
House Rent.	323	0	0	400	0	0
Other items.	2,824	2	3	2,800	0	0
Furniture and apparatus.	--	--	--	600	0	0
Repairs to buildings.	1,777	6	0	1,000	0	0
Total.	30,597	2	3	24,340	0	0
Closing balance.	8,029	1	4	37	0	0
Grand total including closing balance	22,568	0	11	24,377	0	0

(2)

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

✓ REPLY: Paras 1 to 3 - No remarks.

AUDIT REPORT: 4. Paragraph 7 of Audit Report 1943-44. Tools and Plant: The result of the verification of the tools and plant registers in the schools may be stated with the action if any taken in respect of the missing articles or shortage in stock as per book balance and the action taken in respect of unserviceabilities.

REPLY: 4. The tools and plant registers of the Schools were verified and there was no missing article.

AUDIT REPORT.- 5. Deficit balance. - The account closed with minus balances in the following months, resulting in diversion from other accounts. In order to meet the deficit a sum of Rs.4,873/- was permitted to be adjusted to the fund from the arrear toll compensation grant in G.O.No.564 Edn., dated 13-3-46. This sum was not so adjusted to the E.E.Fund.

June 1945.	Rs.3,090	10	4
July ,,	5,129	15	10
August ,,	6,877	10	1
September 1945.	8,287	3	6
October ,,	9,882	0	11
November ,,	12,112	9	8
December ,,	10,014	10	2
January 1946.	10,427	8	3
February ,,	12,369	12	4
March ,,	8,029	1	4

REPLY.- 5. The arrear toll compensation due to the Saidapet Municipality was adjusted in the Treasury only subsequent to March 1946 and hence the amount, of Rs.4,873/- could not be adjusted to E.E. Funds during the year.

AUDIT REPORT- 6. EDUCATION TAX: NON-LEVY OF VACANT SITES: Education Tax was not levied on vacant sites. The authority for the exemption may be pointed out.

REPLY: 6. Education Tax 10% on the tax for General purposes on Agricultural land tax was levied during 45-46. The Education Tax on vacant ~~land~~ lands was not levied as the G.O. directing such a levy was not received by the Municipality.

AUDIT REPORT: 7 -SERVICE REGISTERS:- D.S. ROSE AMMAL- TEACHER: The date of birth of the teacher was not noted in the register and her services were not verified for 1945. The omission should be rectified.

Service registers were not made available in the following cases to check the leave granted.

Vrs. 692 & 693/10-45 Leave salary. Sarojini, Teacher, Puliur School.

Vr. 514/8-45. do. Mrs. Sawyers & Mrs. Swamikannu, Saidapet Girls' School.

,, 1463/46. K. Palani, Jaffarkhanpet School.

REPLY:- 7. Since rectified. The service registers of the 3 teachers will be produced.

AUDIT REPORT:- 8. The result of audit may be considered fairly satisfactory.

9. Receipts and charges. The receipts and charges for the year were Rs.19,205-9-3 and Rs.30,597-2-3 respectively.

10. Ten objections were pending clearance as under and as shown in the A.O.S.

1943-44	2
1944-45	18
	10

REPLY: No remarks.

Extract from the Proceedings of a meeting of the Standing Committee (Education) held on 19-3-47.

C.No.224/47. AUDIT.

Read Commissioner's note dated 20-12-46 placing for consideration, Audit Report on the accounts of the Elementary Education Fund of the Defunct Saidapet Municipality for the year 1945-46 with replies to the several paragraphs contained therein.

Read proceedings of the S.C(E) dated 5-3-1947.

"Adjourned. File to be sent to Mr. Pakkiriswamy Pillai."

"Recorded"
(True Extract)

(Sd) C. Venkatarama Reddi,
Secretary to Council.

Extract from the Minutes of the Proceedings of an Ordinary meeting of the Council held on 12-5-47.

Resolution No.249/47.

Subject:- Audit Report-Defunct Saidapet Municipality-Elementary Education Fund - 1945-46.

Read Commissioner's note d/20-12-46 placing for consideration, Audit Report on the accounts of the Elementary Education Fund of the Defunct Saidapet Municipality for the year 1945-46 with replies to the several paragraphs contained therein, and proceedings of the S.C(E) dated 19-3-47 recording the note.

This was recorded.

(True Extract)

(Sd) M. Singaravelu,
Secretary to Council. (I/o).

(True copy)

CG/19-5-47.

M. K. Ann
Chief Accounts Officer,
Corporation of Madras.

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CWO. 62903/47

pages 164.
p. 2 c.f.

Audit Report. 1946-47. R. R. Pugh
Defunct Rel. cl. Saidapeta Recorded

From the C.C.M. C.A.D. no. A/12-1245/46 d 23.5.47
" Exam. of L.F. Accts. L.F. 2789 d 2-8-47

Adm. no. 1818 Adm. D 14.8.47
Pls.

Recorded.

To
The C.C.M. through ✓
" D.P.G. Mr. Rayan ✓
(for a copy of
audit report) placed
" Exam. of L.F. Accts. below.

Uu
7.8.47
dp
2/8/47

Uu
12/8/47

