

SCANNED

put away
M
S
Sectt II-27-58,004-4-11-16.

EDUCATION AND PUBLIC HEALTH

(194 7) Department.

Ms. **SERIES.**

G.O. NO. Ms.2312 Education.

Dated the 31st October 1947.

[Despatch Abstract.]

AUDIT REPORT - Municipal Council, Chingleput - Elementary Education

Fund - 1946-47 - Recorded.

Back Papers.

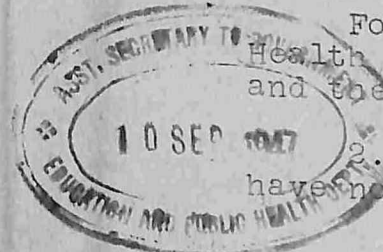
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

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

(N) L.F. 3730 / 9.9/47 9 Examiner's Office.

Subject: Audit Report - Elementary Education Funds Accounts -1946-47-
Chingleput Municipality.



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

2. Paragraph 4 of the Audit Report: The Tools & Plant Registers have not yet been produced as stated by the Commissioner.

R. R. Chari
26.8.47

Assistant Examiner.

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

24 Spare (3) 3

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
CHINGLEPUT MUNICIPAL COUNCIL, CHINGLEPUT DISTRICT FOR THE YEAR 46-47.

Name of auditor: Sri J. Mukund Rao, District Inspector of
Local Fund Accounts.

Time taken for audit: 26th May 47 to 6th June 1947.

The Office of the Executive Authority was held by Sri T. S.
Sitarama Naidu from 1st April 46 to 17th May 1946 Sri K. Ramaswami
Mudaliar from 1st June 46 to 31st March 47 and by Dr. T. Shanmugha
sundara Pillay Municipal Health Officer from 18th May 46 to 31st
May 1946.

2. The receipts and payments during the year are shown in the
annual account appended together with the opening and closing balan-
ces. 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 according to the cash book agrees with the consoli-
dated closing balance of the various funds according to the abstract
attached to the account for March 1947 and is in agreement with the
balance in the Treasury ~~Statement and Unremitted~~ pass book after
allowing for outstanding cheques and unremitted revenue on hand at
the close of the year.

3. The financial position of the Elementary Education fund con-
tinued to be unsatisfactory during the year under audit the account
closing with deficit balances throughout the year except March 47.

4. TOOLS AND PLANT REGISTERS. The registers maintained in the
office and the Elementary schools in respect of tools and plant
were not made available for audit in spite of a similar defect hav-
ing been pointed out in the Audit Report for 1945-46 for ever a
year. The delay needs to be explained.

5. The result of audit may be considered satisfactory.

6. The receipts and payments during the year were
Rs. 26,678--11--11 and Rs. 25,828--13--0 respectively.

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

Forwarded

Forwarded to the Executive Authority, Chingleput 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, Saldapet, 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 Chingleput Municipal Council (for the year ended 31st March 1947) 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, Chingleput Municipal Council in L.F.No. dated:

/TRUE COPY/

N. Balasubramanian

SUPERINTENDENT,
Office of the Examiner of Local Fund
Accounts, Kilpauk P.O., MADRAS - 10.

S.S./28.6.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND
OF THE *Chingleput N.T.* FOR THE YEAR 1946 - 47.

Heads	Actuals 194 - 4	Total	Final Budget Appropriation
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Opening Balance ..	1565-9-0		1566
Receipts - Ordinary.			
1. Education tax	3085-10-0		3102
<i>Deduct collection charges</i>	1133-0-0		771
2. Fees and penalties under the Elementary Education Act.			
<i>compensation for loss of</i>			
3. Income from investments etc.	652-3-0		15
<i>and for Professor's tax</i>			
4. School fees.			
5. Endowments.			
6. Contributions.			
7. Other receipt.	1-8-0		50
<i>Refund of Govt. grant</i>			
8. Government grant:-	1751-15-0		2080
(i) Under Section 37 of the Elementary Education Act	2912-0-0		514
(ii) Under proviso to section 37 of the Elementary Education Act.	5315-0-0		2912
(iii) To wipe off deficit			5315
9. Contribution from the General Account:-			
(a) For payment of temporary allowance of Rs.4/-	17611-0-0		17611
(b) For other purposes			
10. Investments realized.			
11. Advances recovered.			
Deduct - Refunds	13-10-1		
" - Amounts transferred to Capital			
Total	26678-11-11		27295
Receipts - Capital.			
1. Government grants.			
2. Endowments and contributions.			
3. Loans			
4. Contributions from General Account - Ordinary.			
5. Investments realized.			
Add - Amount transferred from Ordinary			
Total			
Total, Ordinary and Capital	26678-11-11		27295
Grand total, including opening balance	28244-4-11		28851

Heeds

Actuals
194 - 4

Total Final Budget
Appropriation

Expenditure - Ordinary Rs. A. P. Rs. A. P. Rs. A. P.

1. Staff Salaries and allowance

Masters 12893-6-0 12275

Clerks and servants 9270-13-0 10430

Education Tax Collection charges 168-0-0 170

Contribution to Provident Fund 677-0-0 700

Travelling allowance

Stipend of teachers sent for training.

2. Contingencies and equipment:-

Contingencies 750-0-0 780

House rent 527-15-0 540

Other items 959-14-0 975

Equipment:- Furniture and apparatus 250

Library books and maps 7-0-0 100

Other items. 122-12-0 150

3. Prizes and scholarships

4. Repairs to buildings 452-1-0 1500

5. Contribution to panchayats

6. Interest on and repayment of debt.

7. Investments made.

8. Advances recoverable

Total 25828-13-0 27890

Expenditure - Capital.

1. Lands and buildings.

Equipment:-

1. Furniture and apparatus

2. Library books and maps

3. Investments made.

4. Other items.

Total

Total, Expenditure (Ordinary and Capital) 25828-13-0 27890

Total, closing balance 2415-7-11 961

Grand total, including closing balance. 28244-4-11 28851

Imbikund Rao

Extract of minutes of proceedings of the ordinary meeting of the Municipal Council, Chingleput, held on Thursday the 31st July 1947 at 5 P.M. at the Municipal Office, Chingleput.

102. Audit Report on the Elementary Education Fund Account of this Municipal Council, for the year 1946-47 and replies of the Commissioner thereon.

" Approved ".

(Sd) K. Rameswamy, 31-7-47.
Special Officer.

/True Copy/

Commissioner.

Audit Report on the Elementary Education Fund
for the year 1946-47.

94

1. The Office of the Executive Authority was held by Sri T.S.Sitarana Naidu from 1st April 1946 to 17th May 46 Sri K. Ramaswamy Mudaliar from 1st June 46 to 31st March 1947 and by Dr. T. Shunmugha Sundaram Pillai, Municipal Health Officer from 18th May 46 to 31st May 1946.

Noted.

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 according to the cash book agrees with the consolidated closing balance of the various funds according to the abstract attached to the account for March 1947 and is in agreement with the balance in the Treasury pass book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

Noted.

3. The financial position of the Elementary Education Fund continued to be unsatisfactory during the year under audit the account closing with deficit balances throughout the year except March 1947.

Noted.

4. Tools and Plant Registers. The Registers maintained in the office and the Elementary schools in respect of tools and plant were not made available for audit in spite of a similar defect having been pointed out in the Audit Report for 1945-46 for over a year. The delay needs to be explained.

The tools and plant registers have been written up a fresh for 1946-47 and verified. As the schools were closed during the period of audit the registers were not readily available for production. They are now being sent to the District Inspector of Local Fund Accounts for audit.

5. The result of audit may be considered satisfactory.

Noted.

6. The receipts and payments during the year were Rs.26,673-11-11 and Rs.25,828-13-0 respectively.

Noted.

Municipal Office, Chingleput,
Dated 5th August 1947.

[Signature]
Commissioner,
Chingleput Municipality.

Extract of minutes of proceedings of the ordinary meeting of the Municipal Council, Chingleput, held on Thursday the 31st July 1947 at 3 P.M. at the Municipal Office, Chingleput.

Mun. Form No. 61-A.

ORIGINAL.

CHINGLEPUT MUNICIPALITY.

No. 710

BILL FOR EXCESS WATER CHARGES AND MISCELLANEOUS ITEMS DUE FOR THE
MONTH OF 10-9-43 to 19-12-43
QUARTER ENDING

To

Mr. George Vennigopal.
7 T. B. St.

Noted.

Noted

baton

100-443887-100
100-443887-100

$\frac{11}{6.647}$
 2.49

