

Education and Public Health

(194⁷) Department.

Ms. **SERIES.**

G.O. NO. 2511 Edn.,

Dated 25-11-1947.

[Despatch Abstract.]

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

Replies to the Audit Report on the Elementary Education Fund Account the Cuddalore Municipality for the year 1946-47 approved in Resolution No. 467 dated 9.9.47 of the Special Officer, Cuddalore Municipality.

Paras 1 to 3 NI L.

" 4. The Director of Public Instruction, Madras, has been addressed accord sanction for re-appropriation of funds to meet the excess expenditure of Rs. 1281-1-0 against the budget provision.

5 to 7 Noted.

Commissioner,
Cuddalore Municipality.

Extract from the Proceedings of the Special Officer, Cuddalore Municipality passed at his sitting dated 9.9.47 -

**
467. Read the Audit Report on the Elementary Education Fund Accounts of the Cuddalore Municipal Council for the year 1946-47 together with the replies thereto.

The Draft replies approved. In respect of paragraph 4 the re-appropriation is sanctioned subject to the ratification of the Director of Public Instruction, Madras.

Sd. V. Chendhal Velayudham.
9.9.47.
Special Officer,
Cuddalore Municipality.

(True Copy)

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G.10.47

Examiner's Office.

Sub:- Audit Report- E.E.Funds- Cuddalore Municipal Council- Replies. 1946-47.

Forwarded to the Secretary to Government, Edn. and P.H. Department with copies of the Commissioner's replies and resolution of the Municipal Council.

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J. R. Srinivasan
Assistant Examiner of L.F. Accounts.



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REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE CUDDALORE MUNICIPAL COUNCIL SOUTH ARCOT DISTRICT FOR THE YEAR 46-47

Name of auditor: Sri V. Rangaratnam, B.A., District Inspector of Local Fund Accounts.

Time taken for audit: From 26th May 47 to 24th June 1947.

The Office of Chairman, Municipal Council, was held by Sri V. Samu Pillai, B.A., B.L., The Office of Executive Authority was held by Sri R.V. Kamath, Commissioner, from 1st April 1946 to 15th July 1946, and by Sri V. Chendil Velayudham Nadar, Commissioner from 16th July 46 to 31st March 1947.

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. The closing balance in the cash book viz. Rs.7,686-12-0 agrees with the consolidated closing balance of the various funds as per the abstract attached to the account for March 1947, and is in agreement with balance in the Treasury and Co-operative Bank pass books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. ANNUAL OBJECTION STATEMENT. The Irregularities noticed during the audit have been communicated in the annual objection statement which should be treated as part of this audit report. Important irregularities are detailed below.

4. EXPENDITURE IN EXCESS OF THE BUDGET ALLOTMENT, SANCTION OF COMPETENT AUTHORITY NOT OBTAINED.

An expenditure of Rs.1,281-1-0 was incurred under "Repairs to Buildings" against the Budget provision of Rs.750/-. The sanction of the Director of Public Instruction, Madras, was not obtained to the reappropriation of funds to meet the excess expenditure as required by G.O.No.139 Edn., dated 29th January 1942.

5. RESULT OF AUDIT. The general result of audit may be considered satisfactory.

6. RECEIPTS AND CHARGES. The gross receipts and charges of the Fund for the year were Rs.42,055-9-7 and Rs.41,729-2-0 respectively.

7. OBJECTIONS PENDING SETTLEMENT. SEVEN items of objections involving Rs.5-15-0 were pending settlement.

Year.	No. of items.	Amount.
		Rs. A. P.
1946-47.	7	5 15 0

T.K. SRINIVASAN,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

Forwarded to the Executive Authority, Cuddalore 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, Cuddalore with your reply in triplicate duly approved by the Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of Elementary Education Fund Accounts of Cuddalore Municipal Council (for the year ending 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 in L.F.No. ~~2261~~ Dated: ~~10/7/47~~

/TRUE COPY/

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

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10/7/47

Statement showing the Receipts and charges of the Elementary Education Fund of the Cuddalore Municipality for the year 1946-47

Head of account.	Actuals of 46-47	Budget appropriation	Remarks
Opening Balance.	7360 4 5	5243	
Receipts - ordinary			
1 Education tax			
Gross collections	11069-14-10	8230	
Deduct collection charges	803-00	580	
Net	10266 14 10		
6 Other receipts	140 3 -	70	
7 Government grant			
(i) Under Section 37 of the Elementary Education Act.	8505 7 -	8180	
(ii) Under the proviso to section 37 of the Act.	10181 - -	10181	
8 Contribution from General Account	13000 - -	13000	
Deduct Refunds	- 37 15 3	50	
Deduct amount transferred to capital		1000	
Total receipts - Ordinary.	42055 9 7	38031	
Receipts - Capital			
6 Add amount transferred from ordinary		1000	
Total receipts - Capital	- - -	1000	
Grand total receipts ordinary + Capital	42055 9 7	39031	
Grand total including opening balance	49415 14 -	44274	

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Head of account	Actuals for 1946-47.	Budget appropriation	Remarks
<u>Expenditure - ordinary</u>			
Staff - Salaries & allowances.			
Masters	36694 7 -	37310	
Contribution to Provident Fund.	1138 -	1210	
2 Contingencies & Equipment.			
Contingencies.			
House rent	1353 3 -	1640	
Other items	1238 1 -	1430	
Equipment.			
Furniture and apparatus	7 12 -	100	
Other items	16 10 -	200	
4 Repairs to Buildings.	1281 1 -	750	
Total Expenditure - ordinary	41729 2 -	42640	
<u>Expenditure - Capital</u>			
2 Equipment. Furniture & apparatus		1000	
Total expenditure - capital	- - -	1000	
Grand total Expenditure ordinary & capital	41729 2 -	43640	
Closing balance.	7686 12 -	634	
Grand total including closing balance.	49415 14 -	44274	

Mangarajam

District Inspector of
L.F. Accounts, S. Arcol

Cuddalore }
23.9.47 } hbr

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1946-47 - Recorded.

page 2 of

From the Exam. by G. F. A. C. No. 4642 d 6.10.47

Order No. 251
Rs.

Edn. dated 25-11-47.

Recorded.

To

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22.11.47

The Commr. Cuddalore

D.P.S.

" D.P.S. (with a copy
to audit & report.)

" to Commr. G. F. A. C. (with a copy
to audit & report.)

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24/11/47

