

Education and Public Health

(194 7) Department.

Ms. SERIES.

(1)

G.O. NO. Ms.2585 Education.

Dated the 2nd December 1947.

[Despatch Abstract.]

AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council,

Col. evaram

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.

5966
27.11.47
Examiner's Office. ②
Subject: Audit Report on the Elementary Education Fund Accounts of the Conjeeveram Municipal Council, Chingleput District - 1946-47.

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.

692/47



P. P. A. P. A.
R. K. Chari

Assistant Examiner.
5.11.47

Spare copy 3

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE CONJEEVARAM
MUNICIPAL COUNCIL, CHINGLEPUT DISTRICT, FOR THE YEAR 1946-47.

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

Time taken for audit: 7th August 1947 to the 25th August 1947.

The office of the Executive Authority was held by Sri
C. Kadirvelu Mudaliar from the 1st April 1946 to the 7th November 1946
by Dr. N. Natarajan, Municipal Health Officer from the 8th November 1946
to the 10th November 1946; by Sri S.N.P.A. Kaviraj from the 11th
November 1946 to the 17th March 1947 and by Sri P. Doraisami Mudaliar
from the 18th March 1947 to the 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.
A single cash book was maintained for the General, Elementary Education
and Electricity Fund accounts. 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 vis., Rs.2,15,990-4-1 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 the balance in the
Treasury Pass book, after allowing for outstanding cheques and unremitted
revenue in hand at the close of the year.

3. EXPENDITURE IN EXCESS OF BUDGET PROVISION - SANCTION WANTING.

The total expenditure under "2. Contingencies and equipment"
was in excess of the budget provision as shown in the margin and has to

	Expenditure	AlLOTment
	Rs.	Rs.
House rent	2,664 12 0	2,600
Other items	1,149 5 1	1,000

be met by reappropriation
with the sanction of the
Director of Public
Instruction as required

by G.O.No.139, Education, dated the 29th January 1947.

similarly the total expenditure under the head STAFF is
Rs.80,472-10 as against Rs.80,370/- provided in the sanctioned
budget. The excess expenditure under the sub-head "Salaries and

allowances - Masters' may be met by reappropriation from the savings under sub-heads 'clerks and servants' and education tax collection charges with the sanction of the Council.

4. RESULT OF AUDIT.

The result of audit may be considered satisfactory.

5. RECEIPTS AND CHARGES.

The receipts and charges for the year were Rs.80,239-5-4 and Rs.84,064-0-11 respectively.

E. Raghavachariar,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

Forwarded to the Executive Authority of the Conjeevaram 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, Madras, 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 funds accounts of the Conjeevaram Municipal Council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government, Education and Public Health Department, with reference to Rule 58(d) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.F.No.....

/True Copy/

S. S. Subramanyam

Superintendent,
Office of the Examiner of Local Fund Accounts,
Madras.

1/19/47

for the year. got no appropriation.

Opening balance --	5708--3-11	
1. Education tax--		
Gross collections	18430-14-11	16700
Deduct collection charges	735--0-0	1400
Net		
2. Fines and penalties under the Elementary Education Act		30
3. Income from investments, etc.		
4. School fees.		
5. Contributions.		
6. Other receipts.	37-11-7	50
7. Government grant--		
(i) Under sec. 37 of the Ele. Edn. Act.	14516--0-0	14200
(ii) Under proviso to section 37 of the Ele. Edn. Act.	11265--0-0	11265
8. Contribution from the General Account	20100--0-0	15000
Arrear toll compensation	21870--0-0	
9. Compensation for loss of Education tax	1001--1-0	1001
DEDUCT REFUND	6246--6-2	--100
DEDUCT amount transferred to Capital	300--0-0	--400
Total	79939--5-4	

Add amount relating to endowments shown under H. endowments Account. (For details vide Subsidiary a/c.)

Grand Total

CAPITAL

1. Government grants	...	
2. Contributions		
3. Loans		
4. Contribution from General Account Ordinary.		
5. Investments realised.		
6. ADD amount transferred from Ordinary	300--0-0	400
Total	300--0-0	

ADD amount relating to endowments shown under H. endowments Account. (For details, vide subsidiary a/c.)

Grand total.

Total. Receipts--Ordinary & Capital	80239--5-4
Grand Total, including opening balance	85947--9-3

EXPENDITURE ORDINARY.

	Actuals for the year.	Final settlement
1. Staff--		
Salaries and allowances--	44301-13--1)	76190
Masters ... D.A.	32557-13--9)	
Clerks & servants	393-10--0)	880
... D.A.	163-11--0)	
Contribution to P.F.	2318--0--0	2400
Travelling allowance		
Stipend of teachers sent for training		
2. Contingencies and equipment --		
Contingencies--		
House rent	2664.12.0	3600
Other items	1149--5--1	1000
Equipment--		
Furniture and apparatus		
Library books and maps.		
3. Prizes and scholarships	210--0--0	400
4. Repairs to buildings		
5. Interest on and repayment of debt		
6. Investments made		
7. Advance recoverable		
Total	83764--0-11	

ADD amount relating to endowments shown under H. Endowments account (For details, vide subsidiary account)

Grand total

CAPITAL

1. Land & buildings		
2. Equipment--		
(1) Furniture and apparatus	300--0--0	300
(2) Library books and maps		100
(3) Investments made		
(4) Other items		
Total	300--0--0	

ADD amount relating to endowments shown under H. Endowments account. (For details, vide subsidiary account).

Grand total

Total Ordinary and Capital	84064--0-11
Closing balance ...	1883--8--4

Grand total, including closing balance

Cont. 8-1947

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Council's Resolution No.415 dated 27th September 47,
of the Municipal Council, Conjeeveram.

415. Audit Report on the Elementary Education Fund
Accounts and General Fund Accounts of this
Municipality for the year 1946-47 is placed
before the council with draft replies for
approval.

APPROVED.

/True copy/

[Signature]
Commissioner.

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Council's Resolution No. 415 dated 27th September
of the Municipal Council, Coimbatore.

415. Audit Report on the Elementary Education
Accounts and General Fund Accounts of this
Municipality for the year 1946-47 is placed
before the Council with draft replies for
approval.

APPROVED.

(True copy)

Commissioner.

rp. 13a

Draft Reply to the Audit Report on the Elementary
Education Accounts, for 1946-47.

Para 3.

Sanction of the Council has since been obtained
in Council's Resolution No. 369 dated 6--9--1947. The
Director of Public Instruction has been addressed for
necessary sanction.

[Signature]
Commissioner.

[Signature]

3. NOT

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