

EDUCATION AND PUBLIC HEALTH (1947.) Department.

MS. SERIES.

G.O. NO_{MS.} 43 Education.

Dated 10th January, 1947.

[Despatch Abstract.]

Audit Report - 1945-46 Elementary Education fund - Municipal Council, Chingleput - Recorded.

Back Papers.

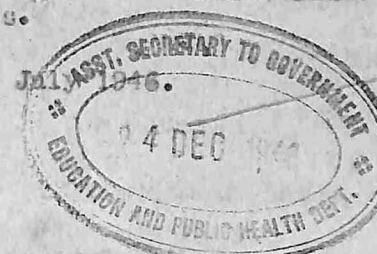
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

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

Name of auditor: Sri S.V. Sarma, District Inspector of Local Fund Accounts.

Time taken for audit: From 22nd July 1946 to 31st July 1946.



The office of the Executive Authority was held by Sri T.S. Seetharama Naidu throughout the year.

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 viz., Rs. 28,641-1-0 agrees with the consolidated closing balance of the various funds according to the abstract attached to the account for March 1946 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. General Review: The year opened with a balance of Rs. 532 and closed with a balance of Rs. 1,566/-. The account closed with deficit balances throughout the year till February 1946 as under, necessity diversion from other other account.

AMOUNT OF DEFICIT BALANCE.

April 1945.	1,047	4	10
May ..	2,670	11	10
June	3,611	4	10
July	4,297	7	7
August	7,309	14	2
September	6,912	9	5
October.	5,247	13	8
November	6,713	2	11
December	6,452	11	8
January, 1946.	7107	0	1
February 1946.	8,063	3	6

A sum of Rs. 2,080 was received as Government grant for payment of dearness allowance sanctioned in G.O. No. 162 Edn., dated 12th October 1945 and a sum of Rs. 12,936/- was contributed from general funds including 3491 transferred error toll compensation under G.O. No. 552 L.A., dated 21-3-1946. In G.O. No. 67, Edn., dated 16th March 1946 passing orders on the budget for 1946-47 ordered that the grant of Rs. 2,080/- drawn for dearness allowance should be refunded to Government as the fund was expected to close with a surplus in the revised estimate for 1945-46. The refund is awaited.

schools in respect of which the tools and plant were not made available for audit.

5. The result of audit may be considered satisfactory.
6. The receipts and payments during the year were Rs. 26,192-14-10 and Rs. 25,159-12-0 respectively.
7. Four objections involving Rs. 31-15-0 were pending clearance at the close of audit - vide further remarks on the objection statement for 1945-46/1 half issued in L.F.No. 469 dated 8th August 1946.

P.K. SRINIVASAN,

Assistant Examiner of Local Fund Accounts, Western circle, Salem.

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, Saidpet with your reply in triplicate duly approved by the municipal council for submission to Government.

A copy of the final statement of audit of the Elementary Education Fund accounts of the Chingleput Municipal Council (for the year ended 31-3-1946) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to rule 53 (d) of schedule IV of the District Municipalities Act 1930. The original was forwarded to the Executive Authority on

(True copy)

Examiner's office, Madras. 1 Mvl.

A. Balasubramanian
Superintendent.

25/8

Annual Account of Receipt and Charges of the Elementary Education Fund of the Chingleput Municipality for the year 1945-46.

Head.	Actuals 1945-46.	Total	Final budget Appropriation.
Opening Balance.		532-6-2	533.
Receipts - Ordinary			
1. Education tax	2916-2-8		3698
Deduct collection charges.	768-0-0		180
2. Fines and penalties under the Elementary Education Act	652-3-0		5
Compensation for loss of income for Professional tax			
3. Income from investments etc.			
4. School fees.			
5. Endowments.			
6. Contributions.			
7. Other receipts.	80-0-0		50
8. Government grants:-			
(1) Under section 37 of the Elementary Education Act.	2985-3-0		2985
(2) Under the provision of section 37 of the Act.	5315-0-0		5315
(3) For payment of dearness allowance.	2080-0-0		4445
(4) For loss of profession tax			
9. Contribution from the General Account.	12936-0-0		9445
9(a) Appropriation from Arrear toll compensation			
10. Investments realised			
Deduct refund.			
Deduct amount transferred to capital.			
Total.	26192-14-10		25755
Receipts - Capital.			
1. Government grants.			
2. Endowments and contributions			
3. Loans.			
4. Contribution from General Account Ordinary.			
5. Investments realised.			
Total.			
Total, Receipts (Ordinary and capital)	26192-14-10		25755
Total including opening balance.	26725-5-0		26288
Expenditure - Ordinary.			
Salaries and allowances - Masters	12680-5-0		
allowances.			
servants.	8460-9-0		
allowances	168-0-0		
allowances.			
Provident	650-0-0		

Heads.	Actuals. 1945-46.	Total.	Final budget Appropriation.
Brought forward.		R. A. P.	
Travelling allowances.	94 3	21974-14-0	21880.
Stipend of teachers sent for training			
2. Contingencies and equipment:			
Contingencies-			
House rent.	856-13-0		660
Other items. Conductresses	532-13-0		
Dearness allowance	850-12-0		1500
Equipment-			
Furniture and apparatus.	17-2-0		125
Library books and maps.			100
Other items.	61-12-0		50
3. Prizes and scholarships.			
4. Repairs to buildings.	705-14-0		1050.
5. Interest on and tax repayments of debt.			
6. Investments made.			
Total.	25000-0-0		25338-

Expenditure - Capital.	
1. Land and buildings.	
2. Equipment-	
(1) Furniture and apparatus.	
(2) Library books and maps.	
(3) Other items.	
3. Investments made.	
Total	159-12-0
Grand total, expenditure (Ordinary and capital)	25159-12-0
Grand total closing balance	25338
Grand total, including closing balance.	1565-9-0
	26725-5-0
	26280

M. S. S. S.
District Inspector of L.F.
5/8/46. Saiday ch.

Split Report on the Elementary Education Fund accounts of the Chingleput Municipal Council, Chingleput District for the year 1945-46.

Name of auditor Sri A.V. Sarma, District Inspector of Local Fund accounts.
Time taken for Audit From 22nd July 1946 to 31st July 1946.

The Office of the Executive Authority was held by Sri J.S. Sitaran Naidu throughout the year.

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 viz. Rs.25,641-1-0 agrees with the consolidated closing balance of the various funds according to the abstract attached to the account for March 1946 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. General review: The year opened with a balance of Rs.522 and closed with a balance of Rs.1,586/-. The account closed with deficit balances throughout the year till February 1946 as under, necessity diversion from other account.

Amount of Deficit Balance.

	Rs.	10	4	10
April 1945.	1,047	4	10	
May	2,670	11	10	
June	3,611	4	10	
July	4,297	7	7	
August	7,309	14	2	
September	6,912	9	5	
October	5,247	15	8	
November	6,713	2	11	
December	6,452	11	3	
January 1946	7,107	0	1	
February	8,963	3	6	

A sum of Rs.2,000/- was received as Government grant for payment of dearness allowance sanctioned in G.O.No.1623 Adn., dated 12th October 1945 and a sum of Rs.12,936/- was contributed from general funds including 3491 transferred from arrears toll compensation under G.O.No.552 L.A., dated 21-3-1945. In G.O.No.807, L.A., dated 18th March 1946 passing orders on the budget for 1946-47 it was ordered that the grant of Rs.2,080/- drawn for dearness allowance should be refunded to Government as the fund was expected to close with surplus in the revised estimate for 1945-46. The fund is awaited.

The sum of Rs.2080/- was refunded to Government in Chalan No.1801 dated 27-8-46.

4. Tools and Plant:- The registers maintained in the Office and Schools in respect of the tools and plant will be produced at the next audit. were not made available for audit.

5. The result of audit may be considered satisfactory. Noted.

6. The receipts and payments during the year were Rs. 26,192-14-10 and Rs. 35,159-12-0 respectively. Noted.

7. Four objections involving Rs. 31-15-0. will be cleared. were pending clearance at the close of audit- vide further remarks on the objection statement for 1945-46/1 had issued in L.F.No. 469 dated 8th August 1946.

Municipal Office, Chingleput
Dated 3rd December 1946.

Commissioner,

L.F. No 3
23.12.46

EXAMINER'S OFFICE:

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

Paragraph 3 of the audit report: In Memo. No. 58295 Cl/46-2 Edn., dated 23-11-1946, the amount of dearness allowance grant to be refunded was reduced from Rs. 2,080/- to Rs. 1,566/-.

Asst. Examiner of Local Fund Accts.

15.12.46

Extract from the minutes of proceedings of the Ordinary meeting of the Municipal Council, Chingleput held on Thursday the 28th November 1946 at the Municipal Office, Chingleput.

183. Audit Report on the Education Fund of this Council for the year 1945-46 with draft replies of the Commissioner there-to.

"Approved."

(sd) M. Vedachalam.
Chairman.

/True Copy/

Commissioner.

PROCEEDINGS OF THE MEMORANDUM

Post Box No. _____ Telegraph _____

Name _____

No. _____, dated _____

Short title _____

READ—the following:—

78/10/1

p8 e-f

11/1

To the Commr.
Chingleput ✓
(Thru the C.M.C.)
" " D.P.I. ✓
(with copy of
audit report)
" " Exr of L.F.A. ✓

Approved
9/11

6 9 Exr. H (C-1)
Audit Report - 1945-46 - E.E. fund -
rel. to Chingleput - Recorded.

From the Exr of L.F.A., L.F. 7703, dt. 27.12.46
G.O. (M) L 3 Edm. dt. 10.1.47

Recorded.

8/1/47
8/1/47

8/11/47

10

1/10/25

8

7-1-101

CH

CPH-1

Out 11

1/10/25
CPH-1

11

(b)