

close.

8/6/5

TN

Edm. (1948)

Δ

G.O. No. 1078. Edm.

No.

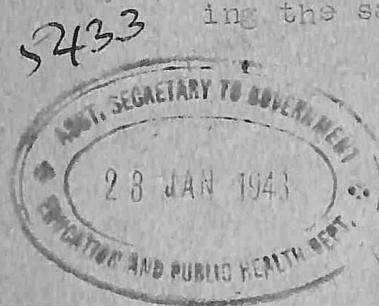
Dated 3-5-48.

(6)

L.F. 7117 / 22-1-48 9/2 Examiner's Office.

Subject: Audit Report - Walajpet Municipality - Elementary
Education Fund Accounts - 1946-47:

Forwarded to the Secretary to Government, Education &
Public Health Department, Madras, with copies of the Commis-
sioner's replies and the Special Officer's proceedings approv-
ing the same.



R. K. Chari
11/1/48

Assistant Examiner.
10.1.48



REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE WALAJAPET MUNICIPAL COUNCIL, NORTH ARCOT DISTRICT FOR THE YEAR 1946-47.

the auditor : J. Mukund Rao, Dt. Inspector of Local Fund Accounts.
Time taken for audit : 17th July to 26th July 1947

The Office of the Executive Authority was held by Sri K. Ramaswamy Mudaliar from 1st April 1946 to 23rd May 1946 and by Sri T. S. Sitaram Nayudu from 24th May 1946 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. A single cash book was maintained for both the general and Elementary Education funds during the year. The closing balance of the cash book viz., Rs. 20,403-14-4 agrees with the consolidated closing balance of the various funds as per 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.

There was no improvement in the Elementary Education Fund, the account having closed with a balance of Rs. 114-6-2 against Rs. 549-13-1 of the previous year. In paragraph 2(11) of G.O. No. Ms. 473 Education dated 12th March 1947 Government anticipating a deficit in the closing balance sanctioned a subsidy of Rs. 2,530/- towards the grant of dearness allowance to the Elementary Education Staff. As the Elementary Education Fund however closed with a balance of Rs. 114-6-2 the grant drawn limited to this amount would need refund to Government.

4. TOOLS AND PLANT REGISTERS OF ~~CHUNKY~~ ELEMENTARY SCHOOLS

The tools and plant of the elementary schools was not verified at the end of the year and a certificate of verification recorded in the books by the Executive Authority A consolidated register of tools and plant as suggested in

*Planned
action
of put up
replies
with
furnish.*
11.9.47

not put up

in paragraph 7 of the audit report for 1945-46 was also not maintained. The delay in ~~the~~ rectifying the defect for over two years may be explained.

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

6. RECEIPTS AND CHARGES: The gross receipts and charges of the year were Rs.18,264-10-7 and Rs.18,700-1-6 respectively.

7. PENDING OBJECTIONS: 2 Items of objections involving Rs.114-6-2 relating to the year 1946-47 were pending settlement upto the close of audit.

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

Forwarded to the Executive Authority, Walajapet municipal council in duplicate with the request that the report may kindly be returned within two months to the Dt. Inspector of Local Fund Accounts, Saidapet 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 Walajapet 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 Dt. Municipalities Act 1930. 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 Accts,
M a d r a s - 10.

9.9.47

Annual account of receipt and charges of the Elementary Education of the Walajapet Municipality for the year 1946-47

Head.	Actuals 1946-47.	Total.	Final appropriat
Opening balance	549-13-1		5
Receipts - Ordinary	888-12-7		800
1. Education tax	- 171-0-0		-18
2. Deduct collection charges.			
3. Fines and penalties under the Elementary Education Act.			
4. Compensation for loss of income for profession tax.			
5. Income from investments etc.			
6. School Fees.			
7. Endowments.			
8. Contributions.			
9. Other Receipts.	62-7-0		
10. Government grant:-			
(1) Under section 37 of the Elementary Education Act.	850-7-0		820
(2) Under the provision to Section 37 of the Act.	8504-0-0		597
(3) For payment dearness allowance.			
(4) For loss of profession tax.			
9. Contribution from the General Account.	8680-0-0		7700
10x (a) Appropriation from arrear Toll Compensation.			
10. Investments realised	- 550-0-0		
Deduct refund			
Deduct amount transferred to Capital.			
Total.	18264-10-7		15120
Receipts - Capital.			
1. Government Grants.			
2. Endowments and contributions.			
3. Loans.			
4. Contribution from General Account-Ordinary.			
5. Investments realised.			
Total.	18264-10-7		15120
Grand total including opening balance			
Grand Total, Receipts (Ordinary & Capital)			
	18814-7-8		15120
Grand Total including Opening Balance			
Expenditure Ordinary.			
1. Staff.			
Salaries & allowances.- Masters.	9164-15-0		
Dearness allowances.	6511-2-0		
Clerks and servants.	108-0-0		
Dearness allowances.	228-0-0		
Capitation allowances.			
Contribution to Provident Fund.	438-0-0		

	Actuals 1946-47.	Total.	Final Appropriation
Travelling Allowance.			
Stipend of teachers sent for training.			
Contingencies and equipment:-			
Contingencies.	243-4-6		250
House rent.	310-6-0		
Other items - Conductresses	912-0-0		1250
Dearness allowances.			
Equipment:-			
Furniture and apparatus.	10-14-0		20
Library books and maps.	18-11-6		20
Other items.	26-14-6		30
3. Prizes and scholarships.	727-14-0		750
4. Repairs to buildings.			500
5. Interest on and repayments of debt.			
6. Investments made.			
Total.		18820	18750
Expenditure - Capital.			
1. Land and buildings.			
2. Equipment:-			
(1) Furniture and apparatus.	10-14-0		20
(2) Library books and maps.	18-11-6		20
(3) Other items.	26-14-6		30
Total			70
Investments made.			
Grand total expenditure (ordinary and capital)	18700-1-6		18820
Closing balance	114-6-2		17360
Grand total including closing balance	18814-7-8		15294
			15620

Saidapet

J. R. 1847
District Inspector of Local Fund
Accounts, Saidapet.

AUDIT REPORT - ELEMENTARY EDUCATION FUNDS 1946-47

Reply to the objections.

Paragraph 3 The fund closed with a surplus balance of

Rs.114-6-2 on 31st March 1947. The amount will be

refunded to Government after receipt of reply from Government to this office reference Roc.4456/47 dated 5-8-1947.

Paragraph 4. Certificate of verification in the Tools and Plants registers of the Elementary Schools was duly recorded by the Executive Authority.

A consolidated register of Tools and Plants has since been maintained as per the suggestions.

(Sd) T.S.Sitaran Mayudu
23-9-47.

Replies approved in councils resolution No.183
dated 30-9-47.

hm 25/12/47
G. S. Sitaran Nayudu
Commissioner. 25.12.47.

Minutes of Proceedings of the Special Officer, Walajapet Municipality
Dated 30-9-47

Present: Sri. T. S. Sitaram Nayudu, B.A.,
Special Officer, 30-9-47

X

X

X

Subject No. 183

Read Elementary Education Fund and General Fund Audit
Report for the year 1946-47 with draft replies.

Resolution

Recorded. Replies approved.

X

X

X

(Sd) T. S. Sitaram Nayudu,
Special Officer, 30-9-47

(True Extract)

Y. S. Sitaram Nayudu
Commissioner. 6-1-48

6/1/48

C.No. 5433/48

Edn. & P.H.(G.I.) Deptt.

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council, Walajapet. - Recorded with remarks.

READ: From the Municipal Commissioner, ...,
Ref. No. dated

From the Examiner of Local Fund Accounts, L.F.No. 7117
dated. 22.1.48

ORDER No. 1078
By Ms. EDUCATION, dated the 3-5-48

Recorded.

2. Paragraph 3 of the Audit Report and the reply of the Council there to.

Orders have been issued in G.O.No 2690 Edn. d 16.12.47

To the Municipal Commissioner, Walajapet
through C.M.C.
the D.P.I. (with a copy of
Audit report)
the Examiner of L.F.Accounts.
Spare copy.

1. THE STATE OF TEXAS
COUNTY OF DAWSON
I, JOHN A. SMITH, Clerk of the County of DAWSON, State of TEXAS, do hereby certify that the within and foregoing is a true and correct copy of the original of the same as the same appears from the records of the County of DAWSON, State of TEXAS.
Witness my hand and the seal of the County of DAWSON, State of TEXAS, this 10th day of April, 1912.
JOHN A. SMITH, Clerk of the County of DAWSON, State of TEXAS.

(P)