

E.P.H. (1948) Department.

SERIES.

G.O. NO. 2879

Dated 16.11.48

[Despatch Abstract.]

Audit report - 1946-47 - Elementary Education Fund - Corporation
of Madras - Recorded with remarks.

Back Papers.

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

Further Papers.

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

C1/ 2

L.F. 6000 / 25-X-48 Examiner's Office.

Subject: Audit Report - Corporation of Madras - Elementary Education Fund - 1946-47 - replies.

Forwarded to the Secretary to Government, Education and Public Health department with copies of the commissioner's replies and resolutions of the Standing Committee (Education) and the Council.



To The Secretary to Government,
Education and Public Health department
with copies in duplicate.

Deputy Examiner of Local Fund Acct

9/22/10/48

G. D. III-868
4,000—May

From

Sri Rao Sahib C. NARASIMHAM, M.A., B.L.,
Commissioner,
Corporation of Madras.



Registered

To

THE SECRETARY
To The Government of Madras,
Edn. & Public Health Department,
FORT ST. GEORGE, MADRAS.

C.A.D.C. No. A12-2438 of 1947, Dated 21-9-48.

Thro' the Examiner of Local Fund
Accounts, Mount Road, Madras
Through the Mayor of Madras.

Enclosures :

Sir,

- No. 1) 3 copies of the Audit Report with replies.
2) 3 copies of the resolutions of the Standing
Committee (Education) d/9-4-48, 26-5-48,
4-6-48 and 28-6-48 respectively.
3) 3 copies of the resolution of the Council
dated 7-9-48.
4) The original Audit Report.

Audit - Audit Report - Elementary Education Fund - 1946-47 -
Replies submitted.

I forward herewith three copies of the Audit Report with replies
together with the resolutions of the Standing Committee (Education) dated
9-4-48, 26-5-48, 4-6-48 and 28-6-48 and of the Council dated 7-9-48 in
triplicate. The original Audit Report is herewith returned.

Forwarded

AK 21/9

MAYOR.

N. Sankaran
for Commissioner.
B9 21/9

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5
EXTRACT FROM THE MINUTES PROCEEDINGS OF A MEETING OF THE STANDING
(COMMITTEE (EDUCATION) HELD ON 9-4-48. A

C.No.47/48.Audit.

Read Commissioner's note dater 27-2-48 placing for consideration
Audit Report on the accounts of the Elementary Education Fund
for the year 1946-47 with replies to the several paragraphs
contained therein.

Adjourned. File to be sent to Mr. S. Pakkiriswami
Pillai.

/True Extract/

Sd. C.V.Rama Reddi.
Secy. to Council.

(true copy)

13.9.48.

M. K. S. Pillai
CHIEF ACCOUNTS OFFICER

13/9

EXTRACT FROM THE PROCEEDINGS OF A MEETING OF THE STANDING COMMITTEE
(EDUCATION) HELD ON 26-2-48.

C.No. 47/48. Audit.

Read Commissioner's note dated 27-2-48 placing for consideration
Audit Report on the accounts of the Elementary Education Fund for the year
1946-47. with replies to the several paragraphs contained therein.

Read proceedings of the S.C.(E) dated 9-4-48.

"Adjourned. File to be sent to Mr. S. Pakkiriswami Pillai."

*Adjourned.

(True Extract)

Sd. C.V. Rama Reddi.
Secy. to Council.

CHIEF ACCOUNTS OFFICER.

(True Copy)

13.9.48

EXTRACT FROM THE PROCEEDINGS OF A MEETING OF THE STANDING COMMITTEE
(EDUCATION) HELD ON 4-6-1948.

C.No. 47-48.

AUDIT.

Read Commissioner's note dated 27-2-48 placing for consideration
Audit Report on the accounts of the Elementary Education Fund for the
year 1946-47 with replies to the several paragraphs contained
therein.

Read proceedings of the S.C.(E) dated 9-4-48.

"Adjourned. File to be sent to Mr. S. Pakkiriswami Pillai,"

Read proceedings of the S.C.(E) dated 26-5-48 adjourned
consideration of the subject.

"Adjourned"

/True Extract/

Sd. C.V. Rama Reddi.
Secy. to Council.

(True Copy)

13.9.48

CHIEF ACCOUNTS OFFICER.

EXTRACT FROM THE PROCEEDINGS OF A MEETING OF THE STANDING
COMMITTEE (EDN.) HELD ON 28-6-1948.

C.No. 47/48.

AUDIT.

Read Commissioner's note dated 27-2-48 placing for con-
sideration Audit Report on the accounts of the Elementary Edu-
cation Fund for the year 1946-47 with replies to the several paragra-
phs contained therein.

Read proceedings of the S.C.(E) dated 9-4-48.

"Adjourned. File to be sent to Mr. C. Pakkiriswami
Pillai".

Read proceedings of the S.C.(E) dated 26-5-48 adjourning
consideration of the subject.

Read proceedings of the S.C.(E) d/4-6-48 adjourning con-
sideration of the subject.

"Recorded".

(True Extract)

Sd. C.V. Rama Reddi.
Secy. to Council.

AB 13.9.48 (True Copy)

CHIEF ACCOUNTS OFFICER.

EXTRACT FROM THE PROCEEDINGS OF A MEETING OF THE STANDING COMMITTEE
(EDN.) HELD ON 4-8-1948.

C.No. 47-48.

AUDIT.

Read Commissioner's note dated 27-2-48 placing for consideration
Audit Report on the accounts of the Elementary Education Fund for the
year 1946-47 with replies to the several paragraphs contained
therein.

Read proceedings of the S.C.(E) dated 9-4-48.

"Adjourned. File to be sent to Mr. C. Pakkiriswami Pillai".

Read proceedings of the S.C.(E) dated 26-5-48 adjourning

consideration of the subject.

"Adjourned".

(True Extract)

Sd. C.V. Rama Reddi.
Secy. to Council.

(True Copy)

CHIEF ACCOUNTS OFFICER.

EXTRACT FROM THE PROCEEDINGS OF A MEETING OF THE STANDING
COMMITTEE (EDN.) HELD ON 28-8-1948.

C.No. 47/48. AUDIT.

Read Commissioner's note dated 28-8-48 placing for con-
sideration and report on the accounts of the Elementary Edu-
cation Fund for the year 1946-47 with replies to the several para-
graphs contained therein.

Read proceedings of the S.C.(E) dated 2-4-48.

"Adjourned. File to be sent to Mr. P. Lakshminarayana

Read proceedings of the S.C.(E) dated 22-8-48 adjourning
consideration of the subject.

Read proceedings of the S.C.(E) dated 4-9-48 adjourning con-

sideration of the subject.
"Recorded".

(True Extract)

By C.V. Rama Reddi.

(True Copy)

13.9.48

CHIEF ACCOUNTS OFFICER.

9
EXTRACT FROM THE MINUTES OF THE PROCEEDINGS OF AN ORDINARY MEETING
OF THE COUNCIL HELD ON 7-9-48.

Resolution No. 644/48.

Audit Report on the E.E. Fund for the year 1946-47.

Read the audit report on the E.E. fund accounts of the Corpora-
tion of Madras for the year 1946-47 with replies to the several
paragraphs contained therein and the proceedings of the S.C(E) dated
28-6-48 thereon.

The Council resolved to approve the remarks and recommendations
of the S.C(E).

/True Extract/

(True copy)

13.9.48

(Sd) C.V. Rama Reddi,
Secretary to Council.

CHIEF ACCOUNTS OFFICER.

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 viz., Rs. 4,94,563-7-6 agrees with the balance in the Final account for March 1947 and is in agreement with the balance in the Madras Provincial Co-operative Bank Pass book after allowing for outstanding cheques and unremitted revenues on hand at the close of the year.

3. *Financial position*:—The year opened with a balance of Rs. 1,77,172-14-1 under 'Ordinary' and closed with a balance of only Rs. 27,281-11-7. This was due to the fact that expenditure was incurred in excess of the receipts resulting in an encroachment on the opening balance. The Elementary Education Account 'Ordinary' closed with deficit balances in the month of January and February 1947, and the deficits were met by diversions from the loan account to which the sanction of Government was obtained in Memorandum No. 26960-B-2/47, Edn. and P.H., dated 11th April 1947. The diversions were however made good before the close of the year.

4. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be read as forming part of this report.

Reply:—1 to 4 No remarks.

5. *Expenditure—Budget—Re-appropriation of funds*:—

Expenditure was incurred in excess of the provision made in the budget estimate as approved in G. O. No. 1297 Edn., & P.H., dated 3rd July 1946, under the following heads of accounts:

Head of account.	Actuals.			Budget Provision.		
	Rs.	as.	ps.	Rs.	as.	ps.
1. Staff: salaries and allowances: Masters	...	13,25,473	3 5	11,63,000	0	0
Clerks and servants	...	1,04,722	0 6	1,02,440	0	0
Contributions to provident fund	...	727	0 0			
Pension and gratuities	...	38,199	6 10	35,000	0	0

2. *Contingencies*:

House rent	...	88,465	11 0	87,000	0 0
Other items	...	1,46,480	4 0	1,41,512	0 0

The expenditure under the following main heads of account exceeded the provision made in the budget as shown below:

Head of account	Actuals.			Budget Provision.		
	Rs.	as.	ps.	Rs.	ps.	as.
1. Staff—Salaries and allowances	...	14,94,121	10 3	13,27,440	0	0
2. Contingencies and equipment	...	2,34,945	15 0	2,28,512	0	0

The total expenditure under 'Ordinary' was Rs. 18,53,584-2-2 against the total provision of Rs. 17,04,432 made in the Budget estimate. The sanction of the Council was not pointed out for the excess expenditure and the reappropriations indicating the source from which it was to be met. This may now be done and the requisite sanction of Government required for the excess expenditure under rule II (5) of G. O. No. 139, Edn., P. H., dated 29th January 1942 also obtained.

Reply:—In this office letter No. E.D.C. No. B/1 349/48 dated 8-2-1948 Government have been addressed for the ratification of the excess expenditure incurred in the year 1946-47.

6. *Objections pending for over two years*:—

The number of objections with the amounts involved, which have been pending settlement for more than two years is given below: The objections would need to be settled expeditiously and the result reported along with the replies to the audit report.

Year.	No. of items.	Amount.		
		Rs.	as.	ps.
1940-41	31	...		
1941-42	13	282	15	0
1942-43	26	2,062	13	0
1943-44	57	111	6	4
1944-45	41	...		
	168	2,457	2	4

13
4
Reply:—The progress report in the disposal of audit objections on 31-1-48 is as follows.—

1940-41	...	Nil.
1941-42	...	10
1942-43	...	12
1943-44	...	16
1944-45	...	32
Total	...	70

Of the 70 items pending only 13 relate to E.D. and the remaining 57 items relates to other departments. The departments concerned have been asked to have the pending objections settled as expeditiously as possible.

7. Pending paragraphs of the previous years' audit reports.

(1) Paragraph 7 (2) of the audit report for 1945-46. (Paragraph 14 of the audit report for 1943-44).

Loss due to the selection of site for a school building and subsequent demolition of the building.

The decision of the Council in the matter is still awaited.

(2) Paragraph 7 (3) of the audit report for 1945-46

(" 14 (d) " 1944-45).

Service Registers:—A complete list of teachers deputed for war service in respect of whom contribution for pension would be recoverable would need to be furnished to audit at an early date.

(3) Paragraph 7 (4) of the audit report for 1945-46.

(" 15 (b) " 1944-45).

Advances recoverable register:—The action taken to write off the balance of Rs. 26 would need to be intimated.

(4) Paragraph 14 of the audit report for 1945-46.

Construction of a school building behind Balaiah Naidu Dispensary—Elementary Education Funds—Capital—Loan Funds.

The production of the completion reports and other records called for would need to be expedited.

(5) Paragraph 21 (a) of the audit report for 1945-46.

Permanent Advance—Double payment:—

The credit for the sum of Rs. 5-3-0 stated to have been recovered was not pointed out.

(6) Defunct Saidapet Municipality:—

Paragraph 5 of the audit report for 1945-46. Deficit balance—Adjustment to the Elementary Education

14
Fund of Rs. 4,873 from the arrear toll compensation grant:—

Credit for the adjustment of Rs. 4,873 to the Elementary Education fund stated to have been made by the Treasury in March 1946, would need to be pointed out.

Reply:—(1) It was originally intimated that the objection would not be pursued in audit. As regards the final resolution of the Council it is still awaited.

(2) The list furnished by the E.O. was forwarded to audit. All cases in which contributions are recoverable are noted in the register of recoveries maintained in C.A.D. It is only when the Military department agrees that contributions become due. The respective files maintained for each case may be perused in audit.

(3) The sum of Rs. 26 was written off by S.C. (A) at its meeting held on 25-8-47 and the file is pending before the Council for their consideration.

(4) The Engineer has been asked to produce the records without delay.

(5) This has since been admitted in audit.

(6) Adjusted to the credit of E.E. Fund in 1a/c Vr. No. 1157 dated 19-2-48.

8. Delay in the return of objection statements and further remarks with replies:—

In spite of the defect having been pointed out in previous years, long delays in the return of objection statements or further remarks on the replies to the objection statements continued even during the year under report. The following further remarks issued on the dates noted against each have not yet been received back with replies though they were due to be returned within a fortnight from the date of their receipt in the Corporation.

Month to which the further remarks relate.

Date of issue.

1. May	1940	...	25-10-1945
2. October	1940	...	1-2-1947
3. February	1941	...	9-1-1947
4. March	1941	...	17-1-1947
5. April	1941	...	14-6-1945
6. June	1941	...	9-1-1947
7. September	1941	...	1-2-1947
8. October	1941	...	1-2-1947
9. November	1941	...	29-1-1946

10.	January	1942	...	1-2-1947
11.	February	1942	...	9-1-1947
12.	June	1942	...	1-2-1947
13.	July	1942	...	1-2-1947
14.	August	1942	...	9-1-1947
15.	October	1942	...	9-1-1947
16.	November	1942	...	11-10-1947
17.	February	1943	...	1-8-1946
18.	March	1943	...	9-3-1946
19.	Annual Objection Statement for			
		1942-43.	...	9-3-1946
20.	April	1943	...	9-1-1947
21.	May	1943	...	9-1-1947
22.	June	1943	...	6-6-1946
23.	July	1943	...	9-1-1947
24.	August	1943	...	9-1-1947
25.	October	1943	...	9-3-1946
26.	November	1943	...	9-3-1946
27.	February	1944	...	24-1-1946
28.	March	1944	...	30-7-1945
29.	Annual Objection Statement for			
		1943-44.	...	18-10-1946
30.	June	1944	...	4-6-1946
31.	September	1944	...	18-10-1946
32.	Further remarks on the objection statement for the II half of 1944-45 and Annual Objection statement 1944-45			12-10-1946
33.	Further remarks on O. S. for I half of 1945-46			14-11-1946
34.	do	for II half of 1945-46	...	9-1-1947
35.	do	A.O.S. for 1945-46	...	13-8-1947
36.	do	April 1946	...	8-1-1947
37.	Objection Statement for June and July 1946			21-4-1947
38.	do	November 1946	...	6-8-1947
39.	do	December 1946	...	1-9-1947

Reply.—The disposals are noted against each as shown below.

Remarks.—1.	Still pending in W.D.
2.	Pending in S.W.D.
3.	All items since cleared and F.R. returned.
4.	Returned to Audit on 23-12-47.
5.	Pending in W.D.
6.	All items since cleared and F.R. returned to audit on 19-1-48
7.	Pending in R.D.
8.	do
9.	Pending in S. W. D.
10.	Returned to audit on 23-12-47.
11.	do 10-2-48.
12.	do 29-1-48.
13.	Pending in R. D.
14.	do S. W. D.
15.	do Drainage Section.
16.	Nil.
17.	Returned to audit on 22-12-47.
18.	Pending in S. W. D.
19.	Returned to audit on 3-2-48
20.	Pending in S. W. D.
21.	Pending in R. D.
22.	Returned to audit on 8-12-47.
23.	Pending in R. D.
24.	do S.W.D.
25.	do R.D.
26.	Returned to audit on 22-12-47.
27.	Pending in S.W.D.
28.	Returned to audit on 13-12-47.
29.	do do
30.	do 3-12-47
31.	do 22-12-47.
32.	Pending in R.D.
33.	Returned to audit on 16-6-47.
34.	Returned to audit on
35.	Pending in E.D
36.	Returned to a 10-2-48
37.	do 13-11-47.
38.	do 4-12-47
39.	do do

9. Excess payment:—A sum of Rs. 1,290-5-0 was drawn by Vr. No. 83/4-46 Rs. 1,254-5-0 the Educational Officer in April and May 1946 as indicated in the margin as advance for meeting the expenditure on the payment of salaries of teachers and house rent

for school buildings for the month of March 1946 in respect of the schools, that were originally attached to the Chingleput District Board and amalgamated into the Corporation on 1-4-1946. The entire sum was recoverable from the Chingleput District Board. Of this sum Rs. 71 represented the Provident Fund subscriptions of teachers to be recovered for credit to the Provident Fund Accounts. Rs. 10 represented the house rent payable in respect of the Aminjikarai Choultry where the Boys School and Girls School are housed and creditable to District Board funds and Re. 1 being the rent for a portion of the Arumbakkam Boys School, occupied by the headmaster and therefore to be recovered from him and credited to District Board funds. Thus while a net sum of only Rs. 1,208-5-0 should have been drawn, the gross sum of Rs. 1,290-5-0 was drawn and disbursed to the teacher. Then the Chingleput District Board was addressed for the payment of the above amount, only a sum of Rs. 1,208-5-0 being the net salary after deducting provident fund subscription and the rents was paid to the Corporation by the Chingleput District Board. The Educational Officer was advised to make arrangements for recovering the balance of Rs. 82 from the persons to whom the same was irregularly paid. This irregularity was not noticed by the Educational Department until it was pointed out to them by the Chingleput District Board. It is also not known how the recipients of the excess payment failed to bring to the notice of the concerned authorities the excess payments received by them. Early action would need to be taken to recover the amount of Rs. 82 and credit the same to "Advances Recoverable".

Reply:—Though a sum of Rs. 1,254-5-0 was claimed in Vr. No. 83/4-46 actual disbursement was made only for Rs. 1,172-5-0 and the balance of Rs. 82 was credited to II Account Provident Fund instead of to the Advances Recoverable. As such there was no excess payment made to the teachers and the amount has since been transferred to the Advances Recoverable in II Account Vr. No. 131 dated 20-1-48.

10. *Incorrect totalling of salary bill resulting in excess drawal.*—

A sum of Rs. 394-3-0 being the arrear dearness allowance due to the staff of the Corporation Mohammadan Girls' Schools, Thousand Lights, for the period from July 1944 to December 1944 was drawn on Vr. 6 of June 1946 and the entire amount

was made over to the Headmistress for disbursement. As the correct amount to be disbursed to the staff was only Rs. 301-1-0 a sum of Rs. 93-2-0 was left over after disbursement and the amount was refunded by the Headmistress of her own accord into the Corporation Treasury on 8-6-1946. The excess drawal of Rs. 93-2-0 which was due to the incorrect totalling of the bill before it was passed for payment was not noticed until the amount was refunded by the Headmistress.

Reply:—During the month in question all the bills amounting to about Rs. 500 in number had to pass through only one hand within a limited time. The work has since been decentralised to enable the Office to exercise a thorough scrutiny of the bills. Mistakes of this kind will not recur. The error is regretted.

11. *Education tax—Equivalent Government grant.*—

The actual realisation of Education tax (Arrears and Current) for 1946-47 amounted to Rs. 7,31,828-0-3. After a refund of Rs. 4,782-5-5 the net collections amounted to Rs. 7,27,045-10-10. As equivalent grant is due from Government only on the proceeds of the tax realisable at 8%, the rate in force in July 1941 before the amended Act came into force, the total gross collections on which equivalent grant can be drawn, would be Rs. 4,87,885-5-6. Deducting therefrom the proportionate share of refunds amounting to Rs. 3,188-3-7 the net amount on which equivalent Government grant can be drawn works out to Rs. 4,84,697-1-11 against which a sum of Rs. 4,89,301-4-0 was sanctioned in G.O. No. 1188, Edn., & P.H., dated 9-6-1947. The excess grant drawn (viz., Rs. 4,604-2-1) needs refund to Government.

Reply:—The amount has since been refunded to Government in IV Account Vr. No. 44/10-2-1948.

12. *Education tax realisation—Excess credit to the Elementary Education Fund.*—

Against the net realisation of education tax of

	Rs.	A. P.	Rs. 7,30,589-13-6 during
Total realizations.	731828	0 3	1946-47 as shown in the
Add the amount			margin, a sum of
of Rs. 3544-2-8			Rs. 7,33,951-13-3 was
which was short			credited to the Element-
credited in 45-46			ary Education Fund
and adjusted in			during the year, entailing

the current year.	3544	2	8	a n excess credit of
				Rs. 3,361-15-9 which
Total.	735372	2	11	would need to be trans-
Deduct refunds.	4782	5	5	ferred to credit of Gene-
				ral Funds at an early
	730589	13	6	date.

Reply:—The amount of Rs. 3,382-0-7 which is the correct excess amount of credit towards E.E. Fund in 1946-47 has been credited to General Funds in IV Account Yr. No. 61 dated 12-12-47.

13. *Proportionate cost of Education Tax collections—Short Adjustment.*—

Against a sum of Rs. 45,626 due to be adjusted for the year under report as proportionate cost of collection of education tax, only a sum of Rs. 25,000 was adjusted to the General Funds resulting in a short credit of Rs. 20,626. When a similar defect was pointed out in the last year's report it was stated in reply that owing to the inadequacy of funds in the Elementary Education Fund Account the cost of collection was fixed at a round sum of Rs. 25,000 per annum.

Reply:—The provision made in the E.E. Fund Budget for payment of the proportionate cost of collection of Education Cess is only Rs. 25,000. As deficit in the E.E. Fund Budget is met only by generous contribution from the General Funds, there seems to be no point in making an additional adjustment from the E.E. Fund to General Funds over and above the Budget allotment of Rs. 25,000. Hence the objection may be dropped.

14. *Payees' acknowledgments wanting.*—

Payees' acknowledgments stamped wherever necessary, for payments made in nineteen cases for amounts aggregating Rs. 952-5-0 as detailed in Annexure I, were not produced. They would need to be obtained and produced at any early date.

Reply:—Acknowledgements with regard to item Nos. 2, 5, 6, 8, 9, 12, 14 and 18 have since been produced in audit. The remaining will be produced shortly.

15. *Expenditure not properly accounted for.*—

A sum of Rs. 200 was advanced to the Educational Officer on Vr. No. 57 of December 1946 to meet the incidental charges incurred in connection with the All India Khadi and Swadeshi Exhibition. The advance was adjusted on voucher No. 221 J of March 1947 and it was seen that the following items of expenditure were incurred on this account.

Conveyance charges incurred in connection with the demonstration class...	...	...	30	0	0
Decoration expenses	...	...	75	0	0
Preparing charts	...	...	50	0	0
Conveyance charges incurred by Dhanajayam to go to the exhibition for a month to safeguard the exhibits at night	...	...	20	0	0
Conveyance charges incurred by Natesan to go over to Congress Exhibition to do duty as caretaker and checking attendance of teachers and peons for a month	...	...	25	0	0
Total Rs.	200	0	0		

Details as to how these amounts were arrived at and the authority therefore were not made available. Only the receipts furnished by the employees of the Education Department for these lump sum payments were attached with the voucher. In the absence of proper sub-vouchers showing details for the various items of expenditure incurred the adjustment of advance could not be admitted in audit.

Reply:—The E.O. reports that the sub vouchers for the sum of Rs. 200 spent in connection with the All India Khadi and Swadeshi Exhibition have since been shown to audit.

16. *Leave accounts of teachers not revised with reference to orders of Government.*

In paragraph 14 (b) of the Audit Report for 1944-45, it was pointed out that cases were noticed wherein Elementary School teachers were granted leave on half average pay though they had leave on average pay at credit, which was contrary to rules. In paragraph 3 of G. O. No. 2354, Edn. & P. H., dated 10th December 1946 reviewing the above audit report, the Commissioner was informed that the procedure adopted was not in order, and that the orders sanctioning leave in such cases should be revised. No action has been taken so far to revise the orders of leave in all such cases to effect the consequential corrections in the leave accounts and to make the necessary payments.

Reply:—Please see the reply furnished to para 14 (b) of the Audit Report for 1944-45 with reference to the Examiner's letter No. M. C. 995 dated 12-12-47.

17. Defects in the maintenance of registers :

(a) Accounts and registers maintained in schools.

The defects in the maintenance of the important registers in Schools such as Acquittance Register, Permanent Advance Register, Stock accounts of tools and plant, stationery. etc., noticed during audit, are detailed schoolwise in the Annual Objection Statement. They would need to be rectified at an early date.

Registers in the Educational Section of the Office.

(b) The defects in the maintenance of certain registers in the Education department in the office are detailed in the Annual Objection Statement. They would need to be rectified at an early date.

Reply :—Noted. Vide replies to the items in the annual objection statement.

18. Result of Audit :—The general result of audit may be considered satisfactory.

Reply:—No remarks.

19. Receipts and Charges :—The receipts and charges during the year were Rs. 21,53,692-15-8 and Rs. 18,73,723-2-0 respectively.

Reply:—No remarks.

20. Pending objections :—Seven hundred and twelve items of objections involving a sum of Rs. 10,135-8-10 were pending settlement at the close of audit as detailed in the Annual Objection Statement.

Year.	No. of items.	Amount. Rs. A. P.
1940-41	21	...
1941-42	13	281 15 0
1942-43	26	2,062 13 0
1943-44	57	111 6 4
1944-45	41	...
1945-46	74	866 10 11
1946-47	470	6,811 11 7
Total.	712	10,135 8 10

Reply :—The number pending on 31-1-1948 was as follows.—

1940-41	...	Nil.
1941-42	...	10
1942-43	...	12
1943-44	...	16
1944-45	...	32
1945-46	...	59
1946-47	...	86

Total ... 215

Action will be taken to have the pending objections settled as early as possible.

Annexure I.

Statement showing cases where payees' acknowledgments were not produced.

Item No. in O.S.	Amount. Rs. A. P.	Particulars of payment.
1. Item 57 of O.S. for May 46 (Vr. 156/5-46)	146 0 0	Wages paid to casual labourers (items 1,2,3,4,8 and 9)
2. Item 58 of O.S. for May 46 (Vr. 88/5-46)	45 0 0	Repairs to buildings—
3. Item 72 of O.S. for May 46 (Vr. 146/5-46)	28 0 0	Payment of muster roll. Pension payment to Sri S. Ramachandra Ayyar.
4. Item 76 of O.S. for May 46 (Vr. 146/5-46)	22 0 0	Pension payment to Abrar Bi Bi for May 1946
5. Item 4 of O.S. for June and July 46 (Vr. 133/6-46)	24 0 0 24 0 0	Pension payment to R. Sundaramanjulu. Do. to Md. Rukmuddin
6. Item 6 of O.S. for June &	24 0 0	Pension payment to Md. Rukmudin.

23

July 46 (Vr. 112/6-46)	21	8	0	Pension payment to Mohammad Ali.
7. Item 47 of O.S. June and July 46 (Vr. 132/6-46)	23	4	0	Payment on N.M.R.
8. Item 7 of O.S. for August 46 (Vr. 137/8-46)	50	0	0	House rent for July 46 for C. B. S. (Remitted by M.O.)
9. Item 8 of O.S. for August 46 (Vr. 47 of 9-46)	56	0	0	House rent for Augst 46.
10. Item 14 of O.S. for August 46 (Vr. 151/8-46)	24	0	0	Pension payment to Md. Rukmuddin.
11. do	13	4	0	Pension payment to N. Vasudeva Nayanar.
12. Item 25 of O.S. for Aug. 46 (Vr. 100/8-46)	25	1	0	Arrears of payment to Lakshmi Bai widow of late M. Narayana Rao.
13. Item 2 of O.S. for September and Oct. 46 (Vr. 157/10-46)	14	0	0	Pension payment to P. S. Natesan.
14. Item 21 of O.S. for Sep. & Oct. 46	29	2	0	Payment of arrears of salary to the heirs of late K. C. Natarajan
15. Item 1 of O. S. for Nov. 46 (Vr. 135/11-46)	24	0	0	Pension payment to R Sundara Ramajulu Naidu.
16. Item 2 of Nov. 46	9	0	0	Payment of temporary increase in pension to Sri C. Subba Rao (Remitted by M.O.)
17. Item 3 of O.S. for Nov. 46 (Vr. 5/11-46)	6	2	0	Payment of arrears of temporary increase in pension to B. Asirvatham.

14

24 16

15

18. Item 49 of O.S. for March 47 (Vr. 179/3-47) 103 8 0 Payment for supplies made by the General Equipment Merchant Ltd.

19. Item 51 of O.S. for March 47 (Vr. 196/3-47) 218 8 0 do.

Rs. 952 5 0

ANNEXURE II.

Annual Account of Receipts and charges of the Elementary Education Fund of the Corporation of Madras: Madras. for the year 1946-47

Heads.	Actuals 1946-1947.	Total.	Final Budget Appropriation
Rs.	A. P.	Rs.	A. P.
Opening Balance		2,14,593 9 10	1,37,953 0 0
Receipts - Ordinary:-			
1 Education Tax	7,33,951 13 3		6,50,000 0 0
2 Fines and penalties under the Madras Elementary Education Act	41 0 0		200 0 0
3 Income from Investments.	981 9 0		1,000 0 0
4 School fees			
5 Endowments			
6 Contributions	2,313 11 0		
7 Other receipts	3,378 15 5		2,000 0 0
8 Government Grant:-			
(i) under Section 37 of the Elementary Education Act.	4,67 687 3 0		4,40,400 0 0

(ii) under the proviso to Sec. 37 of the Elementary Education Act.					
(iii) As subsidy for Elementary schools opened after 1st April 1921	42,931	0 0	31,380	0 0	
9 Contribution from the General Account	4,50,000	0 0	{ 4,30,000	0 0	{ 20,000
10 Investments realised					
11 Advance recovered	2,408	5 0	10,020	0 0	
Total	17,03,692	15 8	17,03,692	15 8	17,22,953
Receipts - Capital: -					
Opening Balance			20,000	0 0	
1 Government grants					
2 Endowments and contributions					
4 Contribution from General account 'Ordinary'					
5 Investments realised					
3 Loans	4,50,000	0 0	4,50,000	0 0	
Add:-Amount transferred from Ordinary					
Total	4,50,000	0 0	4,50,000	0 0	4,70,000
Total Ordinary & Capital			21,53,692	15 8	
Grand Total-Including Opening balance.			23,68,286	9 6	21,92,953

1 Staff - Salaries & allowances	13,25,473	3 5	11,65,000	0 0	
Masters					
Clerks and Servants	1,04,722	0 10	1,02,440	0 0	
Education Tax collection charges			25,000	0 0	
Contribution to provident fund	727	0 0			
Pension and Gratuties	38,199	8 10	35,000	0 0	
Stipends for teachers sent for training					
Travelling allowances					
2 Contingencies and Equipment:-					
Contingencies			87,000	0 0	
House rent	88,465	11 0			
other items	1,46,480	4 0	1,41,512	0 0	
3 Equipment:-					
Furniture and apparatus	16,687	5 4	25,000	0 0	
Library books and maps	588	9 5	5,000	0 0	
Other items			200	0 0	
Prizes and scholarships					
Repairs to buildings	37,150	10 0	40,000	0 0	
Interest on and repayment of debt.	68,157	0 0	68,160	0 0	
Medical Inspection charges equipment			100	0 0	
Refund of excess contribution:-					
(a) to Government		0 4 0			
(b) to General Fund					

27

18

Advances recoverable:—

(a) Permanent

(b) Others 1,934 7 2 8 874,33.01 10,020 0 0

0 0 0 18,53,584 2 2 0 18,53,584 2 2 17,04,432 0 0

Capital:—

1 Lands and buildings

20,138 15 10 0 0 227 4,20,000 0 0

2 Equipment—

Furniture and apparatus

Library books and maps

Other items

3 Investments

Total 20,138 15 10 20,138 15 10 4,20,000 0 0

Total Expenditure (Ordinary) and (capital) 18,73,723 2 0 21,24,432 0 0

Total Closing Balance 4,94,583 7 6 68,521 0 0

Grand Total Including Closing Balance 23,68,286 9 6 21,92,953 0 0

The Model Press, G.T., Madras.

L.F. 5883 28 28828
 25.11.47
 Audit Report on the Elementary Education Fund Accounts of the Corporation of Madras, for the year 1946-47.



auditors: Sri S. Subrahmanya Ayyar, & Sri N. Krishnaswami.

Superintendents.

From the 2nd July 1947
 annual audit: to the 15th November 1947.

The Office of Mayor was held by Sri N. SIVA RAJ, B.A., B.L., M.L.A., (CENTRAL) from 1st April 1946 to 20th November 1946 and by Sri T. SUNDARA RAO NAIDU, B.A., B.L., from 21st November 1946 to 31st March 1947.

The Office of Commissioner was held by J.P.L. Shenoy, Esquire, I.C.S., from 1st April 1946 to 19th May 1946 and from 23rd June 1946 to 24th February 1947 (Afternoon) and by Sri RAO SAHEB C. NARASIMHAM, M.A., B.L., from 24th February 1947 (Afternoon) to 31st March 1947.

During the period from the 20th May 1946 to the 22nd June 1946 when the permanent Commissioner was on leave Sri T. S. Avudaiappa Pillai, Revenue Officer, officiated as Commissioner.

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 viz., Rs. 4,94,563-7-6 agrees with the balance in the Final account for March 1947 and is in agreement with the balance in the Madras Provincial Co-operative Bank Pass book after allowing for outstanding cheques and unremitted revenues on hand at the close of the year.

3. Financial position:— The year opened with a balance of Rs. 1,77,172-14-1 under 'Ordinary' and closed with a balance of only Rs. 27,281-11-7. This was due to the fact that expenditure was incurred in excess of the receipts resulting in an encroachment on the opening balance. The Elementary Education Account 'Ordinary' closed with deficit balances in the months

of

of January and February 1947, and the deficits were met by diversions from the loan account to which the sanction of Government was obtained in Memorandum No.26960-B2/47, Edn. & P.H., dated 11th April 1947. The diversions were however made good before the close of the year.

4. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be read as forming part of this report.

5. Expenditure - Budget - Re-appropriation of funds:-

Expenditure was incurred in excess of the provision made in the budget estimate as approved in G.O.No.1297 Edn., & P.H., dated 3rd July 1946, under the following heads of accounts:

Head of account.	Actuals.			Budget Provision.		
	Rs. as. ps.			Rs. as. ps.		
1. Staff: salaries and allowances: Masters...	13,25,473	3	5	11,65,000	0	0
Clerks and servants.	1,04,722	0	0	1,02,440	0	0
Contributions to provident fund.	727	0	0	-	-	-
Pension and gratifications.	38,199	6	10	35,000	0	0
2. Contingencies:						
House rent.	88,465	11	0	87,000	0	0
Other items.	1,46,480	4	0	1,41,512	0	0

The expenditure under the following main heads of account exceeded the provision made in the budget as shown below:

Head of account.	Actuals.			Budget provision.		
	Rs. as. ps.			Rs. as. ps.		
1. Staff - salaries and allowances.	14,94,121	10	3	13,27,440	0	0
2. Contingencies and equipment.	2,34,945	15	0	2,28,512	0	0

The total expenditure under 'Ordinary' was Rs.18,53,584-2-2 against the total provision of Rs. 17,04,432/- made in the Budget estimate. The sanction of the Council was not pointed out for the excess expenditure and the reappropriation indicating the source from which it was to be met. This may now be done and the requisite sanction of Government required for the excess expenditure under rule II (5) of G.O.No. 139, Edn., P.H., dated 29th January 1942 also obtained.

6. Objections pending for over two years:-

The number of objections with the amounts involved, which have been pending settlement for more than two years is given below: The objections would need to be settled expeditiously and the result reported along with the replies to the audit report.

Year.	No. of items.	Amount.		
		Rs. as. ps.		
1940-41	31	-	-	-
1941-42	13	282	15	0
1942-43	26	2,062	13	0
1943-44	57	111	6	4
1944-45	41	-	-	-
	168	2,457	2	4

7. Pending paragraphs of the previous years' audit reports.

(1) Paragraph 7(2) of the audit report for 1945-46.
(Paragraph 14 of the audit report for 1943-44)

Loss due to the selection of site for a school building and subsequent demolition of the building.

The decision of the Council in the matter is still awaited.

(2) Paragraph 7(3) of the audit report for 1945-46.
(Paragraph 14(d) of the audit report for 1944-45)

Service Registers:- A complete list of teachers deputed for war service in respect of whom contribution for pension would be recoverable would need to be furnished to audit at an early date.

(3) Paragraph 7(4) of the audit report for 1945-46.
(Paragraph 15(b) of the audit report for 1944-45)

Advances recoverable register:- The action taken to write off the balance of Rs.26/- would need to be intimated.

(4) Paragraph 14 of the audit report for 1945-46.
Construction of a school building behind Balasah Naidu Dispensary - Elementary Education Funds - Capital - Loan funds.

The production of the completion reports and other records called for would need to be expedited.

(5) Paragraph 21(a) of the audit report for 1945-46.
Permanent Advance - Double payment:

The credit for the sum of Rs.5-3-0 stated to have been

been recovered was not pointed out.

(6) Defunct Saidapet Municipality:-

Paragraph 5 of the audit report for 1945-46.

Deficit balance - Adjustment to the Elementary Education Fund of Rs.4873/- from the arrear toll compensation grant:-

Credit for the adjustment of Rs.4,873/- to the Elementary Education fund stated to have been made by the Treasury in March 1946, would need to be pointed out.

8. Delay in the return of objection statements and further remarks with replies:-

In spite of the defect having been pointed out in previous years, long delays in the return of objection statements or further remarks on the replies to the objection statements continued even during the year under report. The following further remarks issued on the dates noted against each have not yet been received back with replies though they were due to be returned within a fortnight from the date of their receipt in the Corporation.

Month to which the further remarks relate: Date of issue.

May 1940	..	25-10-1945
October 1940	..	1-2-1947
February 1941	..	9-1-1947
March 1941	..	17-1-1947
April 1941	..	14-6-1945
June 1941	..	9-1-1947
September 1941	..	1-2-1947
October 1941	..	1-2-1947
November 1941	..	29-1-1946
January 1942	..	1-2-1947
February 1942	..	9-1-1947
June 1942	..	1-2-1947
July 1942	..	1-2-1947
August 1942	..	9-1-1947
October 1942	..	9-1-1947
November 1942	..	11-10-1947
February 1943	..	1-8-1946
March 1943	..	9-3-1946
Annual Objection Statement for 1942-43.	..	9-3-1946
April 1943	..	9-1-1947
May 1943	..	9-1-1947
June 1943	..	6-6-1946
July 1943	..	9-1-1947
August 1943	..	9-1-1947
October 1943	..	9-3-1946
November 1943	..	9-3-1946
February 1944	..	24-1-1946
March 1944	..	30-7-1945

Annual Objection Statement for 1943-44. 18-10-1946

June 1944	..	4-6-1946
September 1944	..	18-10-1946
Further remarks on the objection statement for the 11 half of 1944-45 and Annual Objection statement 1944-45.	..	12-10-1946
Further remarks on O.S. for 1 half of 1945-46.	..	14-11-1946
-do- for 11 half of 1945-46.	..	9-1-1947
-do- A.O.S. for 1945-46.	..	13-8-1947
-do- April 1946.	..	8-1-1947
Objection Statement for June and July 1946.	..	21-4-1947
-do- November 1946.	..	6-8-1947
-do- December 1946.	..	1-9-1947

9. Excess payment:- A sum of Rs.1290-5-0 was drawn by the Educational Officer in April and May 1946 as indicated in the margin as advance for meeting the expenditure on the payment of salaries of teachers and house rent for school buildings for the month of March 1946 in respect of the schools, that were originally attached to the Chingleput District Board and amalgamated into the Corporation on 4-4-1946. The entire sum was recoverable from the Chingleput District Board. Of this sum Rs.71/- represented the Provident Fund subscriptions of teachers to be recovered for credit to the Provident Fund Accounts. Rs.10/- represented the house rent payable in respect of the Aminjikarai Choultry where the Boys School and Girls School are housed and creditable to District Board funds and Re.1/- being the rent for a portion of the Arumbakkam Boys School, occupied by the headmaster and therefore to be recovered from him and credited to District Board funds. Thus while a net sum of only Rs.1208-5-0 should have been drawn. The gross sum of Rs.1290-5-0 was drawn and disbursed to the teachers. When the Chingleput District Board was addressed for the payment of the above amount, only a sum of Rs.1208-5-0 being the net salary after deducting provident fund subscription and the rents was paid to the Corporation by the Chingleput District Board. The Educational Officer was advised to make arrangements for recovering the balance of 82/- from the persons to whom the same was irregularly paid. This irregularity was not noticed by the

53
-6-
Educational Department until it was pointed out to them by the Chingleput District Board. It is also not known how the recipients of the excess payment failed to bring to the notice of the concerned authorities the excess payments received by them. Early action would need to be taken to recover the amount of Rs.82/- and credit the same to "Advances Recoverable".

10 Incorrect totalling of salary bill resulting in excess drawal.

A sum of Rs.394-3-0 being the arrear dearness allowance due to the staff of the Corporation Mohamadan Girls' School, Thousand Lights, for the period from July 1944 to December 1944 was drawn on Vr.6 of June 1946 and the entire amount was made over to the Headmistress for disbursement. As the correct amount to be disbursed to the staff was only Rs.301-1-0 a sum of Rs.93-2-0 was left over after disbursement and the amount was refunded by the Headmistress of her own accord into the Corporation Treasury on 8-6-1946. The excess drawal of Rs.93-2-0 which was due to the incorrect totalling of the bill before it was passed for payment was not noticed until the amount was refunded by the Headmistress.

11. Education tax - Equivalent Government grant.

The actual realisation of Education tax (Arrears and Current) for 1946-47 amounted to Rs.7,31,828-0-3. After a refund of Rs.4,782-5-5 the net collections amounted to Rs. 7,27,045-10-10. As equivalent grant is due from Government only on the proceeds of the tax realisable at 8%, the rate in force in July 1941 before the amended Act came into force, the total gross collections on which equivalent grant can be drawn, would be Rs. 4,87,885-5-6. Deducting therefrom the proportionate share of refunds amounting to Rs.3,188-3-7 the net amount on which equivalent Government grant can be drawn works out to Rs. 4,84,697-1-11 against which a sum of Rs. 4,89,301-4-0 was sanctioned in G.O.No.1188, Edn., & P.H., dated 9-6-1947. The excess grant drawn (viz.,) Rs.4,604-2-1 needs refund to Government.

12 Education tax realisation - Excess credit to the Elementary Education Fund.

Against the net realisation of education tax of

	Rs.as.ps.	Rs.7,30,589-13-6 during 1946-47
Total realisations.	7,31,828-0-3	as shown in the margin, a sum of
Add the amount of Rs.3544-2-8 which was short credited in 45-46 and adjusted in the current year.	3544-2-8	Rs.7,33,951-13-3 was credited to the Elementary Education Fund during the year, entailing an excess credit of Rs.3,361-15-9 which would need to be transferred to the credit of General Funds at an early date.
Total.	7,35,372-2-11	
Deduct refunds.	4782-5-5	
Rs.	7,30,589-13-6	

13. Proportionate cost of Education Tax collections - Short Adjustment.

Against a sum of Rs.45,626/- due to be adjusted for the year under report as proportionate cost of collection of education tax, only a sum of Rs.25,000 was adjusted to the General Funds resulting in a short credit of Rs.20,626/- When a similar defect was pointed out in the last year's report it was stated in reply that owing to the inadequacy of funds in the Elementary Education Fund Account the cost of collection was fixed at a round sum of Rs.25,000/- per annum.

14. Payees' acknowledgements wanting:- Payees' acknowledgements stamped wherever necessary, for payments made in nineteen cases for amounts aggregating Rs.952-5-0 as detailed in Annexure I, were not produced. They would need to be obtained and produced at an early date.

15. Expenditure not properly accounted for:- A sum of Rs.200/- was advanced to the Educational Officer on Vr.No.57 of December 1946 to meet the incidental charges incurred in connection with the All India Khadi and Swadeshi exhibition. The advance was adjusted on voucher No.2215 of March 1947 and it was seen that the following items of expenditure were incurred on this account.

35

Conveyance charges incurred in connection with the demonstration class
 Decoration expenses
 Preparing charts
 Conveyance charges incurred by Dhana Jayam to go to the exhibition for a month to safeguard the exhibits at night
 Conveyance charges incurred by Natesan to go over to Congress Exhibition to do duty as caretaker and checking attendance of teachers and peons for a month

Rs. as. ps.
 30 0 0
 75 0 0
 50 0 0
 20 0 0
 25 0 0
 Total Rs. 200 0 0

Details as to how these amounts were arrived at and the authority therefor were not made available. Only the receipts furnished by the employees of the Education Department for these lump sum payments were attached with the voucher. In the absence of proper sub-vouchers showing details for the various items of expenditure incurred the adjustment of advance could not be admitted in audit.

16. Leave accounts of teachers not revised with reference to orders of Government:

In paragraph 14(b) of the audit report for 1944-45, it was pointed out that cases were noticed wherein Elementary school teachers were granted leave on half average pay though they had leave on average pay at credit, which was contrary to rules. In paragraph 3 of G.O. No. 2354, Edn. & P.H., dated 10th December 1946 reviewing the above audit report, the Commissioner was informed that the procedure adopted was not in order, and that the orders sanctioning leave in such cases should be revised. No action has been taken so far to revise the orders of leave in all such cases to effect the consequential corrections in the leave accounts and to make the necessary payments.

17. Defects in the maintenance of registers:

(a) Accounts and registers maintained in schools.

The defects in the maintenance of the important registers in Schools such as Acquittance Register, Permanent Advance Register, Stock accounts of tools and plant, stationery, etc., noticed during audit, are detailed schoolwise in the Annual Objection Statement. They would need to be rectified at an

an early date.

Registers in the Educational Section of the Office.

(b) The defects in the maintenance of certain registers in the Education department in the office are detailed in the Annual Objection Statement. They would need to be rectified at an early date.

18. Result of audit:- The general result of audit may be considered satisfactory.

19. Receipts and Charges:- The receipts and charges during the year were Rs. 21,53,692-15-8 and Rs. 18,73,723-2-0 respectively.

20. Pending objections:- Seven hundred and twelve items of objections involving a sum of Rs. 10,135-8-10 were pending settlement at the close of audit as detailed in the Annual Objection Statement.

Year.	No. of items.	Amount. Rs. as. ps.
1940-41	31	- - -
1941-42	13	282 15 0
1942-43	26	2,062 13 0
1943-44	57	111 6 4
1944-45	41	- - -
1945-46	74	866 10 11
1946-47	470	6,811 11 7
Total	712	10,135 8 10

P.V. Ananthanarayana Ayyar,
 Deputy Examiner of Local Fund Accounts.

Forwarded to the CHAIRMAN, Standing Committee (Accounts) Corporation of Madras, as required by Rule 19(d) of Schedule V to the City Municipal Act, 1919, with the request that with reference to Sub rule (2) of rule 20 of the same Schedule, the above report may be returned (in original) within six months with replies in duplicate duly approved by the Council for being forwarded to Government.

P. V. Ananthanarayana Ayyar
 Deputy Examiner of Local Fund Accounts.

20/11/47
 20/11/1947

Forwarded to the Commissioner, C.M. for necessary action.

S. A. Subramanian
 Chairman, S.C. (A)

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION
FUND OF THE CORPORATION OF MADRAS: MADRAS
FOR THE YEAR 1946 - 47.

H E A D S.	A C T U A L S 1946 - 1947.			T O T A L.			F I N A L B U D G E T A P P R O P R I A T I O N.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
OPENING BALANCE				2,14,593	9	10	1,37,953	0	0
<u>R E C E I P T S - O R D I N A R Y:</u>									
(1) Education Tax	7,33,951	13	3				6,50,000	0	0
(2) Fines and penalties under the Madras Elementary Education Act	41	0	0				200	0	0
(3) Income from Investments.	981	0	0				1,000	0	0
(4) School Fees	-	-	-				-	-	-
(5) Endowments.	-	-	-				-	-	-
(6) Contributions.	2,315	11	0				-	-	-
(7) Other receipts.	3,378	15	5				2,000	0	0
(8) GOVERNMENT GRANT: - -									
(i) under Section 37 of the Elementary Education Act.	4,67,687	3	0				4,40,400	0	0
(ii) under the proviso to Sec.37 of the Elementary Education Act.	-	-	-				-	-	-
(iii) As subsidy for Elementary schools opened after 1st April, 1921.	42,931	0	0				51,380	0	0
9. Contribution from the General Account.	4,50,000	0	0				4,50,000	0	0
10. Investments realised.	-	-	-				20,000	0	0
11. Advances recovered.	2,408	5	0				10,020	0	0
T O T A L	17,03,692	15	8	17,03,692	15	8	17,22,953	0	0
<u>R E C E I P T S - C A P I T A L:</u>									
OPENING BALANCE							20,000	0	0
1. Government grants									
2. Endowments and contributions									
4. Contribution from General Account - 'Ordinary'.									
5. Investments realised									
3. L O A N S	4,50,000	0	0				4,50,000	0	0
A D D: - Amount transferred from Ordinary.									
T O T A L.	4,50,000	0	0	4,50,000	0	0	4,70,000	0	0
TOTAL - ORDINARY AND CAPITAL.				21,53,692	15	8			
GRAND TOTAL - Including Opening balance.				23,68,286	9	6	21,92,953	0	0

(T.O.)

H E A D S.	A C T U A L S 1946 - 47.			T O T A L.			F I N A L B U D G E T A P P R O P R I A T I O N.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1. STAFF - Salaries and allowances.	13,25,473	3	5				11,65,000	0	0
M a s t e r s.	1,04,722	0	0				1,02,440	0	0
Clerks and servants.									
Education Tax - Collection charges.	25,000	0	0				25,000	0	0
Contribution to provident fund.	727	0	0						
Pension and Gratuities.	38,199	6	10				35,000	0	0
Stipends for teachers sent for training									
Travelling allowances ..									
2. CONTINGENCIES AND EQUIPMENT:									
Contingencies - House rent	88,485	11	0				87,000	0	0
other items.	1,46,480	4	0				1,41,512	0	0
3. EQUIPMENT:									
Furniture and apparatus.	16,687	5	4				25,000	0	0
Library books and maps.	588	9	5				5,000	0	0
Other items.							200	0	0
Prizes and scholarships.									
Repairs to buildings.	37,150	16	0				40,000	0	0
Interest on and repayment of debt.	68,157	0	0				68,160	0	0
Medical inspection charges equipment.							100	0	0
REFUND OF EXCESS CONTRIBUTION									
(a) to Government.		0	4	0					
(b) to General Fund									
ADVANCES RECOVERABLE:									
(a) Permanent									
(b) Others.	1,934	7	2				10,020	0	0
	18,53,584	2	2	18,53,584	2	2	17,04,432	0	0
C A P I T A L :-									
1. Lands and buildings.	20,138	15	10				4,20,000	0	0
2. Equipment - Furniture and apparatus									
Library books and maps.									
Other items.									
3. Investments.									
T O T A L ...	20,138	15	10	20,138	15	10	4,20,000	0	0
TOTAL EXPENDITURE (ORDINARY) AND (CAPITAL)				18,73,723	2	0	21,24,432	0	0
TOTAL CLOSING BALANCE.				4,94,563	7	6	68,521	0	0
GRAND TOTAL INCLUDING CLOSING BALANCE.				23,68,286	9	6	21,92,953	0	0

N. Krishna Rao
Superintendent, Corporation
Audit

Annexure I.

Statement showing cases where payees' acknowledgments were not produced.

Item No. in O.S.	Amount.	Particulars of payment.
1 Item 57 of O.S. for May '46 (Vr.156/5-46)	Rs.a.p. 146-0-0	Wages paid to casual labourers (items 1,2,3,4,8 and 9)
2 " 58 of O.S. for May '46 (Vr.88/5-46)	45-0-0	Repairs to buildings - Payment of muster roll.
3 " 72 of O.S. for May '46 (Vr.146/5-46)	28-0-0	Pension payment to Sri S.Rama-chandra Ayyar.
4 " 76 of O.S. for May '46 (Vr.146/5-46)	22-0-0	Pension payment to Abrar Bi Bi for May 1946.
5 " 4 of O.S. for June and July '46 (Vr.133/6-46)	24-0-0	Pension payment to R.Sundaraman-
6 " 6 of O.S. for June and July '46 (Vr.112/6-46)	24-0-0	-do- to Md.Rukmuddin(julu.
7 " 47 of O.S. for June and July '46 (Vr.132/6-46)	22-0-0	-do- to Abrar BiBi(Sahib.
8 " 7 of O.S. for August '46 (Vr.137/8-46)	24-0-0	-do- to Md.Rukmuddin.
9 " 8 of O.S. for August '46 (Vr.47 of '9-46)	21-8-0	-do- to Mohammad Ali.
10 " 14 of O.S. for August '46 (Vr.141/8-46)	23-4-0	Payment on N.M.R.
11 " -do-	50-0-0	house rent for July '46 for C.B.S.(Remitted by M.O.)
12 " 25 of O.S. for August '46 (Vr.100/8-46)	56-0-0	-do- for August '46.
13 " 2 of O.S. for September and October '46 (Vr.157/10-46)	24-0-0	Pension payment to Md.Rukmuddin.
14 " 21 of O.S. for September and October '46. (Vr.114/9-46)	13-4-0	Pension payment to N.Vasudeva Nayana.
15 " 1 of O.S. for November '46 (Vr.135/11-46)	25-1-0	Arrears of -do- to Lakshmi Bai,widow of late M.Narayana Rao.
16 " 2 of O.S. for November '46.	14-0-0	Pension payment to P.S.Natesan.
17 " 3 of O.S. for November '46 (Vr.5/11-46)	29-2-0	Payment of arrears of salary to the heirs of late K.C.Natarajar
18 " 49 of O.S. for March '47 (Vr.179/3-47)	24-0-0	Pension payment to R.Sundara Ramajulu Naidu.
19 " 51 of O.S. for March '47 (Vr.196/3-47)	9-0-0	Payment of temporary increase in pension to Sri C.Subba Rao (Remitted by M.O.)
	6-2-0	Payment of arrears of temporary increase in pension to B. Asirvadam.
	103-8-0	Payment for supplies made by the General Equipment Merchants Ltd.
	218-8-0	-do-

Rs. 952-5-0

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E. & P. H. (C.1) Deptt.

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Corporation of Madras - Council. Recorded with remarks.

Read: From the Municipal Commissioner, Corporation of Madras; .. dated 21-9-48.

From the Examiner of Local Fund Accounts, L.F.No. 6000 - dated 25-10-48.

Order No. 2879 EDUCATION, dated the 16.11.48
Rt/Ms.

~~Recorded~~

To the Municipal Commissioner, Corporation of Madras, through the Director of Public Instruction (with a copy of audit report). enclose (2).
the Examiner of Local Fund Accounts,

Spare copy

Recorded.

The Exr. L.F.A. is requested to send a copy of the Audit Report to the D.P.D.

15/11/48

4/12/48

E. & P. H. (C.1) Deptt.

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal

Corporation of Madras - Council

Recorded with remarks.

Read: From the Municipal Commissioner, Corporation of Madras, dated 21-7-48.
Ref: No. 2438/47

From the Examiner of Local Fund Accounts, L.F.No. 6000 - dated 25-10-48.

Order No. 2879
By Ms.

EDUCATION, dated the

16.11.48

~~Recorded~~

Recorded.

The Exs. L.F.A. is requested to send a copy of the Audit Report to the D.P.S.

To the Municipal Commissioner, Corporation of Madras, (through the Director of Public Instruction (with a copy of Audit report). enclosure (1).
the Examiner of Local Fund Accounts.

- Spare copy

13/11/48
22/11

