Sectt. II-27—60,004—17-11-48.

E & PH (1949) Department.

Ms SERIES.

closed

G.O. NO.	3572 Edn
Dated	19-11-49

(22)

[Despatch Abstract.]

Audit Report - 1947-48 - E.B. Fund - Corporation of Madras - 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.

28494

A712/1758/48.

L.F. 7116/2641.48

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE CORPORATION OF MADRAS FOR THE YEAR 1947-48.

COUNCIL SECTION 27 NOV 1948 CORPORATION OF MADRAS

Name of auditors: Sri S. Subrahmanya Ayyar and
Sri N. Krishnaswami,
Superintendents, Corporation Audit Section.

Time taken for the annual audit: From the 15th July 1948 to 10th November 1948.

***

The Office of Mayor was held by Sri T. Sundara Rao Naidu, B.A., B.L., from 1st April 1947 to 20th November 1947 and by Dr. U. Krishna Rao, from 21st November 1947 to 31st March 1948.

The Office of Commissioner was held by Sri Rao Saheb C. Narasimham, M.A., B.L., during the year.

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.6,29,699-15-6 agrees with the balance in the Final Account for March 1948 and is in agreement with the balance in the Madras Provincial Co-operative Bank Pass book after allowing for outstandings cheques and unremitted revenue on hand at the close of the year.

CHIEF ACCOUNTS OFFICER 2 DEC 1948 CORPORATION OF MADRAS

3. FINANCIAL POSITION. The year opened with a balance of Rs.27,281-11-7 under "Ordinary" and closed with a balance of Rs.1,10,479-2-3. The increase in the closing balance over that of the previous year was due to increase in the realisations, under Education tax consequent on the enhancement in the rate of levy of Education tax from 12% of the Property tax to 15% thereof with effect from 1st April 47 and also to the increased contribution of Rs.5,32,873 from the General Account against Rs.4,50,000/- of the previous 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. Expenditure was incurred in excess of the provision made in the budget estimate as approved in G.O. Mis.No.1237 Edn. & P.H., dated 13th June 1947 under the following heads of accounts. The sanction of the Council was not pointed out

for

for the excess expenditure and reappropriation indicating the source from which it was to be met.

Head of account.	Actuals. Rs.	A.	P.	Budget provision. Rs.	A.	P.
I. Staff - Salaries and Allowances - Masters.	14,60,102	15	0	13,65,000	0	0
Contribution to Provident Fund.	1,296	0	0	--		
Pension and gratuities.	45,319	15	0	40,000	0	0
2. Contingencies - Other items.	1,36,877	13	6	1,35,000	0	0
4. Repairs to buildings.	49,027	1	1	40,000	0	0
5. Advances Recoverable.	4,995	4	0	1,000	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. Rs.	A.	P.	Budget provision. Rs.	A.	P.
1. Staff - Salaries and Allowances.	16,46,326	10	4	15,51,000	0	0
3. Repairs to buildings.	49,027	1	1	40,000	0	0
7. Refund of excess contribution to Government.	4,604	2	1	--		
9. Advances Recoverable.	4,995	4	0	1,000	0	0
	17,04,953	1	6	15,92,000	0	0

The total expenditure under "Ordinary" was Rs.20,75,703-0-9 against the total provision of Rs.20,36,028/- made in the Budget estimate. 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 was not obtained.

6. OBJECTIONS PENDING FOR OVER TWO YEARS. The number of objections which have been pending settlement for more than two years is given below. The objections would need to be settled expeditiously and the result report along with the replies to the audit report.

Year.	No.of items.	Amount. Rs.	A.	P.
1940-41	3	..		
1941-42.	4	..		
1942-43.	9	..		
1943-44	18	..		
1944-45.	18	..		
1945-46.	63	..		
Total.	115			

7. PENDING PARAGRAPHS OF THE PREVIOUS YEAR'S AUDIT REPORTS.

(1) Paragraph 7(1) of the audit report for 1946-47 (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

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

(2) Paragraph 7(2) of the audit report for 1946-47 (Paragraph 14(d) of the audit report for 1944-45) - Teachers deputed to War Service - Recovery of pensionary contribution.

The connected files relating to cases in which the Military Department had agreed to pay pensionary contribution would need to be produced with the pensionary contribution register.

(3) Paragraph 7(3) of the audit report for 1946-47 (Paragraph 15(b) of the audit report for 1944-45) Advances recoverable register.

The decision of the Council is awaited.

(4) Paragraph 7(4) of the audit report for 1946-47 (Paragraph 14 of the audit report for 1945-46) Construction of a school building behind Balaiah Naidu Dispensary.

The file containing the completion reports relating to the above work would need to be produced at an early date.

(5) Paragraph 5 of the audit report for 1946-47 - Budget - Excess - Expenditure.

The sanction of the Council to the excess expenditure and the reappropriation therefor was not pointed out.

(6) Paragraph 14 of the audit report for 1946-47 - Payees' acknowledgments - wanting.

Payees' acknowledgments for items 1, 3, 4, 5(2) and (3), 10, 13, 16 and 17 of Annexure I have not yet been produced.

8. DELAY IN THE RETURN OF OBJECTION STATEMENTS AND FURTHER REMARKS WITH REPLIES.

In spite of the defect having been pointed out in the previous year, 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 objection statements and 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 by the Corporation.

	Month to which Further Remarks on the Objection Statement relate.	Date of issue.
Further Remarks.	1. March 1941.	2--2--1948
	2. October 1941.	24--9--1948
	3. November 1941.	29--1--1946
	4. January 1942.	2--2--1948
	5. August 1942.	9--1--1947

Month to which Further Remarks on Objection Statement relate.	Date of issue.
6. March 1943	9--3--1946
7. April 1943	9--1--1947
8. August 1943	9--1--1947
9. February 1944	24--1--1946
10. March 1944	22--12-1947
11. II half of 1944-45 and Annual Objection Statement for 44-45.	13--9--1948
12. Annual Objection Statement for Elementary Education Fund of Defunct Saidapet Municipality.	9--7--1947
13. I half of 1945-46.	16--7--1947
14. II half of 1945-46.	9--4--1948
15. Annual Objection Statement for 1945-46.	13--8--1947
16. April 1946.	6--2--1948
17. May 1946.	4-12--1947
18. June and July 1946.	~~10--2--1948~~ 4-12-47.
19. August 1946.	10--5--1948
20. September and October 46.	20-11--1947
21. November 1946.	19-10--1948
22. December 1946.	23-12--1947
23. March 1947.	4--2--1948
24. Annual Objection Statement for 1946-47.	21--9--1948.
OBJECTION STATEMENT.	
25. March 1948.	16--8--1948.

9. EDUCATION TAX - EQUIVALENT GOVERNMENT GRANT. The rate of levy of Education tax has been raised from 12% of the Property tax to 15% thereof with effect from 1st April 1947. The actual realisation of Education tax (arrears and current) in 1947-48 amounted to Rs.10,97,387-0-9. After a refund of Rs.4,320-11-9, the net collection amounted to Rs.10,93,066-5-0. 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.5,92,177-5-9. Deducting therefrom the proportionate share of refunds amounting to Rs.2,869-7-2, the net amount on which equivalent Government grant can be drawn works out to Rs.5,89,307-14-7, against which a sum of Rs.5,86,490-0-0 was sanctioned in G.O.No.Mis.1272, Edn., dated 19th May 1948 and drawn. The balance of grant amounting to Rs.2,817-14-7 still due to the Corporation would need to be claimed from Government.

10. EDUCATION TAX REALISATION - SHORT CREDIT TO THE ELEMENTARY EDUCATION FUND.

Against the net realisations of Education tax of Rs.10,89,748-1-8 during

during 1947-48, only a sum of Rs.10,82,665-3-8 as shown in the margin was credited to the Elementary Education Fund Account during the year entailing a short credit of Rs.7,082-14-0 which would need to be transferred from the General funds to the credit of the Elementary Education fund.

	Rs.	A.	P.
Education Tax credited to Elementary Education Fund Account in 1947-48.	10,84,978	14	8
DEDUCT compensation for loss of Education tax as surcharge on Profession tax in respect of extended areas.	2,313	11	0
	Rs. 10,82,665	3	8

11. REMUNERATION TO TEACHING STAFF FOR CONDUCTING S.S.L.C. TUTORIAL CLASSES FOR ELEMENTARY HIGHER GRADE TEACHERS.

* (a) Vr.No.40 of March 1948.	Rs.387	0	0
(b) Vr.No.306 of March 1948.	Rs.187	10	0
	Rs.574	10	0

A sum of Rs.574-10-0 was paid as indicated in the margin*, to certain members of the teaching staff of the Education Department as remuneration for conducting S.S.L.C. Tutorial classes for Elementary Higher Grade teachers. The payments were made at the rate of Rs.35/- per mensem for the Superintendent, at Rs.25/- per mensem to each of the teachers, at Rs.15/- per mensem to the clerk, at Rs.5/- per mensem to the Peon, and at Rs.2/- per mensem to the Watchman. The sanction of the Council for the institution of the tutorial classes and to the payment of the remuneration to the individuals concerned at the rates specified, was not pointed out. Inasmuch as the tutorial classes were conducted for the benefit of Elementary Higher Grade teachers appearing for S.S.L.C. Examination, the expenditure would seem debitable to I account and the question whether a suitable fee should not be collected from the teachers to cover the expenditure in whole or in part would also need consideration. The sanction of Government for the expenditure already incurred from the Elementary Education Fund would need to be obtained.

12. AMOUNT RECEIVED FROM THE COLLECTOR OF MADRAS FOR THE DISTRIBUTION OF SWEETS TO SCHOOL CHILDREN - DETAILS OF EXPENDITURE - WANTING.

A sum of Rs.4,016-12-10 was received from the Collector of Madras and credited to the Elementary Education Fund on 30th September 1947, for the distribution of sweets to School children in

in connection with the Independence Day Celebrations. The papers connected with this item of receipt were not made available, and so, the conditions under which the amount was paid to the Corporation are not known. Information would need to be furnished as to the actual amount spent on the purchase of sweets etc. with details of the purchasesxf etc. and whether any balance was left over out of the amount received from the Collector and if so, how it was disposed of.

13. PAYEES' ACKNOWLEDGMENTS WANTING. Payee's acknowledgments stamped wherever necessary, for payments aggregating Rs.3,031-14-0 as indicated in Annexure I were not produced. They would need to be produced at an early date.

14. VOUCHERS NOT PRODUCED. The following voucher was not produced to audit.

Vr.No.	Particulars.	Amount. Rs.	A.	P.
71 of May 47.	Paid to Sri M.Sadasivam Pillai, being rent for October 46 to March 47.	477	15	1

15. DEFECTS IN THE MAINTENANCE OF REGISTERS.

(a) Accounts and registers maintained in schools. A scrutiny of the several accounts and registers maintained in the Elementary Schools such as Acquittance registers, Tools and Plant registers etc. indicated that in many cases the registers were not either properly written up at the schools or had not been checked by Supervisory staff with a view to rectifying the errors. For example, in the acquittance registers, instances of the following defects were noticed:-

(a) Disbursement of salaries to other than proper payees' without obtaining authorisation from the payees concerned;

(b) delays in disbursement of pay to certain teachers;

(c) absence of certificates of verification by Supervisors of schools or certificate of disbursement of monthly salaries by the Headmasters etc.

In respect of Tools and Plant registers and other stock accounts, disposals of articles which were shown as having been taken off from stock were not properly indicated and in certain cases, the registers did not bear evidence of annual verification by the Officers concerned. The abovementioned defects have been detailed in item 1 of

of the Annual Objection Statement and they would need to be rectified at an early date.

(b) Registers maintained in the Educational Section. Some of the important registers maintained in the Educational Section, such as the Rent Register, Register showing recognition of schools, Appropriation Register etc. were not complete and the entries in these registers in many cases did not bear evidence of check by the Educational Officer. The defects pertaining to these registers have been detailed in item 2 of the Annual Objection Statement.

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

17. RECEIPTS AND CHARGES. The receipts and charges during the year were Rs.23,52,400-7-5 and Rs.22,17,263-15-5 respectively.

18. PENDING OBJECTIONS. SIX HUNDRED AND FOURTEEN items of objections involving a sum of Rs.16,821-14-2 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.	3		..	
1941-42.	4		..	
1942-43.	9		..	
1943-44.	18		..	
1944-45.	18		..	
1945-46.	63		..	
1946-47.	277	343	13	0
1947-48.	222	16,478	1	2
Total.	614	Rs. 16,821	14	2

T.K. SRINIVASAN,
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

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.

DEPUTY EXAMINER OF LOCAL FUND ACCOUNTS.

S.S./23.11.

23/11

ANNEXURE - I.

STATEMENT SHOWING CASES WHERE PAYEES' ACKNOWLEDGMENTS WERE NOT PRODUCED.

(Vide Paragraph 13 of the audit report).

Item No. in Objection Statement.		Amount. Rs.	A.	P.	Particulars of payment.
(1)	Item 75 of Objection Statement for the half year ending 30-9-47 (Vr.31 of May 47).	14	9	0	Arrears of pension due to Thabithal Manickam, sent by Money order.
(2)	Item 80 of Objection Statement. do. do.(Vr.100 of May 47).	36	0	0	Arrears of pension at Rs.12/- per mensem for February, March and April 47 sent by Money order.
(3)	Item 121 of Objection Statement. do. do. (Vr.25 of September 47).	53	5	0	Wages paid to Time keeper.
(4)	Item 9 of Objection Statement. for March 48. (Vr.29 of March 48).	3	0	0	Paid for the cost of repair of Hunda in Corporation Muslim Girls School,Mylapore.
(5)	Item 10 of Objection Statement. do. do. (Vr.298 of March 48).	78	0	0	House Rent for Corporation Girls School Chinna Sembarapakkam for February 48.
(6)	Item 17 of Objection Statement. do. do. (Vr.299 of March 48).	75	0	0	House rent for No.27 Malayappa Gramani Street for February 48.
(7)	Item 19 of Objection Statement. do. do. (Vr.229 of March 48).	81	4	0	House rent for No.39 Avadanan Pappier Road for February 48.
(8)	Item 37 of Objection Statement. do. do. (Vr.265 of March 48).	24	0	0	Pension of V.Ragusundaram Reddy sent by Money order.
(9)	Item 38 of Objection Statement. do. do. (Vr.299 of March 48).	315	0	0	House rent sent by Money Order for No.166 Mowbrays' Road for December 47 to February 48.
(10)	Item 62 of Objection Statement. do. do. (Vr.58 of March 48).	29	4	0	Paid to Madras Mail on account of Advertisement charges.
(11)	Item 85 of Objection Statement. do. do. (Vr.196 of March 48).	418	0	0	Paid to the Telephone Co., towards telephone charges.
(12)	Item 91 of Objection Statement. do. do. (Vr.109 of March 48)	4	8	0	-do.-
(13)	Item 8 of Annual Objection Statement. (Vr.340 J. of March 48).	1,900	0	0	Paid to the Principal, Y.M.C.A. College, Saidapet being cost of physical training of teachers.
		Rs. 3,031	14	0	

	T O T A L	..	21,58,900	7	5	21,86,182	3	0	18,08,881	0	0
	RECEIPTS - CAPITAL:										
1.	Opening balance	..				4,07,281	11	11	4,50,000	0	0
2.	Government grants	..			-			-			-
3.	Endowments and contributions	..			-			-			-
4.	L O A N S	..	1,93,500	-	-			-	2,43,500	0	0
5.	Contribution from the General Account - Ordinary.	..			-			-			-
6.	Investments realised	..			-			-			-
	Amount transferred from - Ordinary	..			-			-			-
	T O T A L	..	1,93,500	-	-	6,60,781	11	11	6,93,500	0	0
	TOTAL - ORDINARY & CAPITAL	..	-	-	-	23,52,400	7	5	24,58,947	0	0
	GRAND TOTAL INCLUDING OPENING BALANCE	..	-	-	-	28,46,963	14	11	25,02,381	0	0

/p.t.o./

HEAD.		Actuals for 1947-8.			TOTAL.			Final Budget appropriation.		
		Rs.	a.	p.				Rs.	a.	p.
1. STAFF: -										
Salaries and Allowances - Masters	..	14,60,102	15	0				13,65,000	-	-
do. Clerks and Servants	..	1,14,607	12	4				1,21,000	-	-
Contribution to provident fund	..	1,296	-	-					-	
Education tax - collection charges	..	25,000	-	-				25,000	-	-
pension and gratuities	..	45,319	15	-				40,000	-	-
Stipend for teachers sent for training	..		-	-					-	
Travelling allowance	..		-	-					-	
Cost of new proposals including additional teachers	..		-	-				48,908	-	-
2. CONTINGENCIES AND EQUIPMENT: -										
Contingencies:										
House Rent	..	1,20,899	1	11				1,35,000	-	-
Other items	..	1,36,877	13	0				1,35,000	-	-
EQUIPMENT:										
Furniture and apparatus	..	11,585	2	6				20,000	-	-
Library books and maps	..	1,392	9	4				5,000	-	-
other items (equipment)	..	140	4	0				200	-	-
		-	-						-	
3. Prizes and scholarships.	..	49,027	1	1				40,000	-	-
4. Repairs to buildings.	..									
5. Interest on and repayment of Debt	..	99,819	0	0				99,820	-	-
			-						-	
6. Investments made	..		-						-	
7. Refund of excess contribution -										
(a) To Government	..	4,604	-	1				100	-	
(b) ,, General Fund.	..									
8. Medical Inspection Charges - Equipment	..		-						-	
9. ADVANCES RECOVERABLE.	..	36	-	-						
(a) permanent) (b) others.)	..	4,995	-	-				1,000	-	-
TOTAL	..	20,75,703	0	9	20,75,703	0	9	20,36,028	-	-
EXPENDITURE - CAPITAL:										
1. Lands and buildings	..	1,41,560	14	8				4,50,000	-	-
2. Equipment: -										
Furniture and apparatus.	..		-						-	
Library books and maps.	..		-						-	
Other items.	..		-						-	
			-						-	
3. Investments.	..									
Total	..	1,41,56	14	8	1,41,560	14	8	4,50,000	-	-
TOTAL - Expenditure- ORDINARY AND CAPITAL	..				22,17,263	15	5	24,86,028	-	-
TOTAL CLOSING BALANCE	..				6,29,699	15	6	16,353	-	-
GRAND TOTAL INCLUDING CLOSING BALANCE	..				28,46,963	14	11	25,02,381	-	-

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE CORPORATION OF MADRAS: HEADS FOR THE YEAR 1947 - 1948.

	HEADS.		Actuals for 1947-8. Rs.	a.	p.	TOTAL. Rs.	a.	p.	Final Budget appropriation. Rs.	a.	p.
	RECEIPTS - ORDINARY.										
1.	OPENING BALANCE	..				27,281	11	7	43,434	0	0
2.	Education tax	..	10,84,978	14	8				7,75,000	0	0
3.	Fines and penalties under the Madras Elementary Education Act	..	9	-	-				200	0	0
4.	Investments realised	..	-	-	-				-		
5.	Income from investments.	..	1,519	10	-				-		
6.	School fees	..	-	-	-				-		
7.	E n d o w m e n t	..	-	-	-				-		
8.	C o n t r i b u t i o n	..	-	-	-				-		
9.	Other receipts	..	1,860	15	9				2,800	0	0
10.	GOVERNMENT GRANT: -										
	(i) Under section 37 of the Madras Elementary Education Act	..	4,89,301	4	-				4,88,200	0	0
	(ii) Under the proviso to Section 37 of the Elementary Education Act.	..							34,965	0	0
	(iii) As subsidy for elementary schools opened after the 1st April, 1921.	..	43,247	-	-				314	0	0
11.	Contribution from the General Account.	..	5,32,873	-	-				4,55,000	0	0
12.	Contribution to Chingleput District Board schools transferred to Corporation of Madras.	..	-	-	-				7,968	0	0
13.	Balances recovered.	..	5,110	11	0				1,000	0	0
	T O T A L	..	21,58,900	7	5	21,86,182	3	0	18,08,881	0	0
	RECEIPTS - CAPITAL:										
1.	Opening balance	..				4,67,281	11	11	4,50,000	0	0
1.	Government grants	..									
2.	Endowments and contributions	..									
3.	L O A N S	..	1,93,500	-	-				2,43,500	0	0
4.	Contribution from the General Account - Ordinary.	..									
5.	Investments realised	..									
6.	Amount transferred from Ordinary	..									
	T O T A L	..	1,93,500	-	-	6,60,781	11	11	6,93,500	0	0
	TOTAL - ORDINARY & CAPITAL	..	-	-	-	23,52,400	7	5	24,58,947	0	0
	GRAND TOTAL INCLUDING OPENING BALANCE	..	-	-	-	28,46,963	14	11	25,02,381	0	0

/p.t.o./

TOTAL ..			21,58,900	7	5
RECEIPTS - CAPITAL:					
1. Opening balance ..	-	-	-	-	-
2. Government grants ..	-	-	-	-	-
3. Endowments and contributions ..	-	-	-	-	-
LOANS					
4. Contribution from the General Account - Ordinary. ..	1,93,500	-	-	-	-
5. Investments realised ..	-	-	-	-	-
6. Amount transferred from Ordinary ..	-	-	-	-	-
TOTAL ..	1,93,500	-	-	-	-
TOTAL - ORDINARY & CAPITAL ..	-	-	-	-	-
GRAND TOTAL INCLUDING OPENING BALANCE ..	-	-	-	-	-

			21,86,182	3	0
			18,08,881	0	0
	4,67,281	11	11		
	4,50,000	0	0		
	-				
	-				
	2,43,500	0	0		
	-				
	-				
	-				
	9,60,781	11	11		
	6,93,500	0	0		
	23,52,400	7	5		
	24,58,947	0	0		
	28,46,963	14	11		
	25,02,381	0	0		

/p.t.o./

G. D. III—832.
1,000—July 1949.

Advance copy.

Registered

To

From:

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

THE SECRETARY TO GOVERNMENT,
Education & Public Health Department,
FORT ST. GEORGE, MADRAS.

Through
The Examiner of Local Fund Accounts,
Madras.

~~Through the Mayor of Madras.~~

C.A.D. C. No. D.10/3792 of 1949, Dated 22-9-49

Re 622
29.9.49

Enclosures: 10 No.

EXAMINER OF LOCAL FUND ACCOUNTS
Sir, 1949
4479
MADRAS

Subject:

AUDIT - Madras Corporation - Audit Report - Elementary Education Fund - 1947-48 - Replies submitted.

I forward herewith 3 printed copies of the Audit Report on the Elementary Education Fund of the Corporation of Madras for the year 1947-48 with replies together with the resolutions of the Standing Committee (Education) C.No.270 dated 18-7-1949, and that of the Council No.829/49 dated 6-9-1949 in triplicate. The original Audit Report received from the Examiner of Local Fund Accounts is returned herewith.

N. Sankaran
For Commissioner. 23.9.49

kp/23-9-49

14 Rc. P.Rs

Office of the Examiner of
Local Fund Accounts, Madras.

...

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

Deputy Examiner of Local Fund Accounts.

To: The Secretary to Government,
Education and Public Health Department,
Madras.

EXAMINER OF LOCAL FUND ACCOUNTS MADRAS
26 SEP 1949

15

NOTE FOR THE STANDING COMMITTEE (EDUCATION) AND THE COUNCIL.

The replies to the several paragraphs of the Audit Report on the Elementary Education Fund Accounts of the Corporation of Madras for the year 1947-48 are put up below for consideration.

Corporation of Madras,
Dated 14-5-1949.

C. NARASIMHAM,
Commissioner.

Audit Report on the Elementary Education Fund Accounts of the Corporation of Madras for the year 1947-48.

Names of Auditors: Sri S. Subramanya Ayyar and
Sri N. Krishnaswami,
Superintendents,
Corporation Audit Section.

Time taken for the annual audit: From the 15th July 1948 to 10th November 1948.

The Office of Mayor was held by Sri T. Sundara Rao Naidu, B. A., B. L., from 1st April 1947 to 20th November 1947 and by Dr. U. Krishna Rao, from 21st November 1947 to 31st March 1948.

The Office of Commissioner was held by Sri Rao Saheb C. Narasimham. M. A., B. L. during the year.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and agreement with the closing balance in the cash book is in closing balances. The opening balance of the previous year. The closing balance (viz) Rs. 6,29,699-15-6 agrees with the balances in the Final Account for March 1948 and is in agreement with the balance in the Madras Provincial Co-operative Bank Pass Book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. *Financial Position.*—The year opened with a balance of Rs. 27,281-11-7 under "Ordinary" and closed with a balance of Rs. 1,10,479-2-3. The increase in the closing balance over that of the previous year was due to increase in the realisations, under Education tax consequent on the enhancement in the rate of levy of Education tax from 12% of the Property tax to 15% thereof with effect from 1st April '47 and also to the increased contribution of Rs. 5,32,873 from the General Account against Rs. 4,50,000 of the previous 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.—No Remarks.

5. *Expenditure Budget.*—Expenditure was incurred in excess of the provision made in the budget estimate as approved in G. O. Mis. No. 1237 Edn & P. H., dated 13th June 1947 under the following heads of accounts. The sanction of Council was not pointed out for the excess expenditure and reappropriation indicating the source from which it was to be met.

Head of account.	Actuals. Rs.	A.	P.	Budget provision. Rs.	A.	P.
1. Staff-Salaries and Allowances-Masters	14,60,102	15	0	13,65,000	0	0
Contribution to Provident Fund	1,296	0	0	...		
Pension and gratuities	45,319	15	0	40,000	0	0
2. Contingencies - Other items	1,36,877	13	6	1,35,000	0	0
4. Repairs to buildings	49,027	1	1	40,000	0	0
5. Advance Recoverable	4,995	4	0	1,000	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. Rs.	A.	P.	Budget provision. Rs.	A.	P.
1. Staff - Salaries and Allowances	16,46,326	10	4	15,51,000	0	0
3. Repairs to buildings	49,027	1	1	40,000	0	0
7 Refund of excess contribution to Government	4,604	2	1	...		
9. Advances Recoverable	4,995	4	0	1,000	0	0
	17,04.953	1	6	15,92,000	0	0

The total expenditure under "Ordinary" was Rs. 20,75,703-0-9 against the total provisionof Rs. 20,36,028 made in the Budget estimate. 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 was not obtained.

Reply.—The reply to this para will be furnished separately.

6. *Objections pending for over two years.*—The number of objections 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.
1940—41	3	...
1941—42	4	...
1942—43	9	...
1943—44	18	...
1944—45	18	...
1945—46	63	...
Total	115	

Reply.—There are only 15 items pending as per particulars shown below.

1943—44	—	7
1944—45	—	2
1945—46	—	6
		15

Extracts of objections relating to other departments have been sent to the concerned departments and they are being constantly reminded. With regard to the items relating to Education Department the F rther Remarks have been returned with replies and Further Remarks, if any, on the above objections are awaited.

7. *Pending Paragraphs* of the previous year's Audit Report.

(1) Paragraph 7 (1) of the audit report for 1946—47 (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 final decision of the Council in the matter is still awaited.

Reply.—(1) The matter is still pending before the Council.

(2) Paragraph 7(2) of the audit report for 1946—47 (Paragraph 14(d) of the audit report for 1944—45) - Teachers deputed to War Service - Recovery of pensionary contribution.

The connected files relating to cases in which the Military Department had agreed to pay pensionary contribution would need to be produced with the pensionary contribution register.

Reply.—The records will be produc d at the time of audit.

(3) Paragraph 7(3) of the audit report for 1946—47 (Paragraph 15(b) of the audit report for 1944—45) Advances recoverable register.

The decision of the Council is awaited.

Reply.—At its meeting held on 25-8-47 the Council has written off the irrecoverable amount of Rs. 26.

(4) Paragraph 7(4) of the audit report for 1946—47 (Paragraph 14 of the audit report for 1945—46) (Construction of a school building behind Balaiah Naidu Dispensary.

The file containing the completion reports relating to the above work would need to be produced at an early date.

Reply.—The file has since been produced in audit.

(5) Paragraph 5 of the audit report for 1946—47 - Budget - Excess - Expenditure.

The sanction of the Council to the excess expenditure and the reappropriation therefor was not pointed out.

Reply.—The matter is pending before the Council.

(6) Paragraph 14 of the audit report for 1946—47 - Payees' acknowledgments - Wanting.

Payees' acknowledgments for items 1, 3, 4, 5(2) and (3), 10, 13, 16 and 17 of Annexure I have not yet been produced.

Reply.—The acknowledgements will be shown separately.

8. *Delay in the Return* of Objection Statements and Further Remarks with Replies.

In spite of the defect having been pointed out in the previous year, long delays in the return of objection statements of further remarks on the replies to the objection statements continued even during the year under report. The following objection statements and 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 by the Corporation.

Further Remarks.	Month to which Further Remarks on the Objection Statement relate	Date of issue.
1.	March 1941.	2—2—1948
2.	October 1941.	24—9—1948
3.	November 1941.	29—1—1946
4.	January 1942.	2—2—1948
5.	August 1942.	9—1—1947
6.	March 1943.	9—3—1946
7.	April 1943.	9—1—1947
8.	August 1943.	9—1—1947
9.	February 1944.	24—1—1946
10.	March 1944.	22-12—1947
11.	II half of 1944-45 and Annual Objection statement for 44-45.	13—9—1948
12.	Annual Objection Statement for Elementary Education Fund of Defunct Saidapet Municipality.	9—7—1947
13.	I half of 1945-46.	16—7—1947
14.	II half of 1945-46.	9—4—1948
15.	Annual Objection statement for 1945-46.	13—8—1947
16.	April 1946.	6—2—1948

17.	May 1946.	4-12—1947
18.	June and July 1946.	4-12—1947
19.	August 1946.	10—5—1948
20.	September and October 46.	20-11—1947
21.	November 1946.	19-10—1948
22.	December 1946.	23-12—1947
23.	March 1947.	4—2—1948
24.	Annual Objection Statement for 1946–47.	21—9—1948
Objection Statement.		
25.	March 1948.	16—8—1948

Reply.—The latest position with regard to the further remarks shown as pending is given below against each item.

Month to which Further Remarks on the objection statement relate.		Remarks.	
March	1941	Returned to audit on	21-12—49
October	,,	Pending in R D. since	20—3—49
November	,,	Pending in S.W.D. since	28—2—46
January	1942	Returned to audit on	28—3—49
August	,,	Pending in S.W.D since	29—1—48
March	1943	,,	7—1—48
April	,,	Returned to audit on	28—3—49
August	,,	,,	13-12—48
February	1944	,,	28—2—46
March	,,	,,	28—3—49
2/44-45		,,	29-12—48
A.O S.E.E.F. Saidapet		Pending in E D. Returned to audit on	12-11—48
1/45-46		,,	18-11—48
2/45-46		,,	21-12—48
A.O.S. 1945-46			
April	1946	Pending in S.W.D. since	19—4—48
May	,,	Pending in H. D since	19—4—48
June & July	,,	Returned to audit on	12-11—48
August	,,	,,	29-11—48
September & October	1946	,,	6-1-—48
November	1946	Pending in W. D since	18—3—49
December	,,	Returned to audit on	28—3—49
March	1947	Pending in H. D. Since	6-11—48
A.O.S. 1946-47	Pending in	E. D since	24—9—48
March	1948	Returned to audit on	28—3 –49

9. *Education Tax* - Equivalent Government Grant. The rate of levy of Education tax has been raised from 12% of the Property tax to 15% thereof with effect from 1st April 1947. The actual realisation of Education tax (arrear and current) in 1947—48 amounted to Rs. 10,97,387-0-9. After a refund of 4, 320-11-9, the net collection amounted to Rs. 10, 93, 066-5-0. 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. 5, 92, 177-5-9. Deducting therefrom the proportionte share of refunds amounting to Rs. 2, 869—7—2, the net amount on which equivalent Government grant can be drawn works out to Rs. 5, 89, 307-14-7, against which a sum of Rs. 5, 86, 490—0—0. was sanctioned in G. O. No. Mis. 1272, Edn., dated 19th May 1948 and drawn The balance of grant amounting to Rs. 2,817—14—7 still due to the Corporation would need to be claimed from Government.

Reply.—In G. O. No Ms. 469 Edn. dated 21-2 49 Government have sanctioned the sum of Rs. 2,817-15-0 and in this office E.D.C. No. B-1-3638/48 dated 11-3-49 the A. G. Madras has been requested to issue a cheque for the above amount.

10. *Education Tax Realisation* - Short Credit to the Elementary Education fund.

Against the net realisations of Education tax of Rs. 10, 89, 748—1—8 during 1947—48, only a sum of Rs. 10, 82, 665—3—8 as shown in the margin was credited to the Elementary Education Fund Account during the year entailing a short credit of Rs. 7,082—14—0 which would need to be transferred from the General funds to the credit of the Elementary Education fund.

	Rs.	A	P.
Education Tax credited to Elementary Education Fund Account in 1947-48.	10,84,978	14	8
Deduct compensatien for loss of Education tax as surcharge on Profession tax in respect of extended areas.	2,314	11	0
Rs.	10,82,665	3	8

Reply.—The amount of Rs. 7,082-14-0 being the short credit to E. E. Fund was adjusted in I Account Vr. No. 1578 dated 25-11-48.

11. *Remuneration to Teaching* Staff for Conducting S. S. L. C. Tutorial Classes for Elementary Higher Grade Teachers.

* (a)	Vr. No. 40 of March 1948	Rs.	387	0 0
(b)	Vr. No. 306 of March 1948.	Rs.	187	10 0
		Rs.	574	10 0

A sum of Rs. 574-10-0 was paid as indicated in the margin*, to certain members of the teaching staff of the Education Department as remuneration for conducting S. S. L C. Tutorial classes for Elementary Higher Grade teachers. The payments were made at the rate of Rs 35/- per mensem for the Superintendent, at Rs. 25 per mensem to each of the teachers, at Rs. 15 per mensem to the clerk, at Rs. 5 per mensem to the Peon, and at Rs. 2 per mensem to the Watchman. The sanction of the Council for the institution of the tutorial classes and to the payment of the remuneration to the individuals concerned at the rates specified, was not pointed out. In as much as the tutorial classes were conducted for the benefit of Elementary Higher Grade teachers appearing for S. S. L. C. Examination, the expenditure would seem debitable to I account and the question whether a suitable fee should not be collected form the teachers to cover the expenditure in whole or in part would also need consideration. The sanction of Government for the expenditure already incurred from the Elementary Education Fund would need to be obtained.

Reply.—At its meeting held on 11-12-1946. Council sanctioned the proposal and in G. O. No. Ms. 1076 Edn. dated 31-5-46 the Government approved it and permitted the Corporation to incur this expenditure from the E. E. Fund.

12. *Amount Received from* the Collector of Madras for the Distribution of Sweets to School Children - Details of Expenditture - Wanting.

A sum of Rs. 4,016—12—10 was received from the Collector of Madras and credited to the Elementary Education Fund on 30th Septdmber 1947, for the distribution of sweets to School children in connection with the Independence Day Celebrations.

The papers connected with this item of receipt were not made available, and so, the conditions under which the amount was paid to the Corporation are not known. Information would need to be furnished as to the actual amount spent on the purchase of sweets etc. with details of the purchases etc. and whether any balance was left over out of the amount received from the Collector and if so, how it was disposed of.

Reply—In G. O. No. Ms 904 dated 5-8-1947 Government passed orders for the distributihn of sweets on 15-8-1947 to all the elementary school children at a cost not exceeding an anna per head. An expenditure of Rs. 2,718-12-0 was incurred in this connection. The Collector of Madras forwarded a cheque for Rs. 4,016-4-10 consisting of the following amounts:—

Sweets distributed on 15-8-1947	...	2,718—12—0
Property Tax	...	1,297—8—10
Total	...	4,016—4-10

The whole amount was given credit to IV Account in the first instance. Subsequently the amount relating to Property Tax was adjusted in IV account Vr No. 31 dated 5-12-47.

The complete file of papers will be made available in audit separately.

13. *Payees' Acknowledgments Wanting.* Payee's acknowledgments stamped wherever necessary, for payments aggregating Rs. 3,031—14—0 as indicated in Annexure I were not produced. They would need to be produced at an early date.

Reply.—The payees, acknowledgement has been produced in all these cases excepting items (4) and (10). They will be produced soon.

14. *Vouchers not Produced.* The following voucher was not produced to audit.

Vr. No.	Particulars.	Amount. Rs.	A.	P.
71 of May 47.	Paid to Sri M Sadasivam Pillai, being rent for October 46 to March 47.	477	15	1

Reply.—The connected records in support of the payment and the payees acknowledgement were produced to audit and the para stands dropped.

15. *Defects in the Maintenance of Registers.*

(a) *Accounts and registers* maintained in schools. A scrutiny of the several accounts and registers maintained in the Elementary Schools such as Acquittance registers, Tools and Plant registers etc. indicated that in many cases the registers were not either properly written up at the schools or had not been checked by Supervisory staff with a view to rectifying the errors. For example, in the acquittance registers, instances of the following defects were noticed:—

(a) Disbursement of salaries to other than porper payees without obtaining authorisation from the payees concerned;

(b) delays in disbursement of pay to certain teachers;

(c) Absence of certificates of verification by Supervisors of schools or certificate of disbursement of monthly salaries by the Headmasters etc.

In respect of Tools and Pland registers and other stock accounts disposals of articles which were shown as having been taken off from stock were not properly indicated and in certain cases, the registers did not bear evidence of annual verification by the Officers concerned. The abovementioned defects have been detailed in item i of the annual Objection Statement and they would need to be rectified at an early date.

(b) *Registers Maintained* in the Educational Section. Some of the important registers maintained in the Educational Section, such as the Rent Register, Register showing recognition of schools, Appropriation Register etc. were not complete and the entries in these registers in many cases did not bear evidence of check by the Educational Officer. The defects pertaining to these registers have been detailed in item 2 of the Annual Objection Statement.

Reply—(a) A circular has been issued to all schools giving them detailed instructions. The defects pointed out in A. O. S. will be rectified and will be produced in audit in due course.

(b) Noted. The defects pointed out will be rectified and will be produced in audit separately.

16. *Result of Audit.* The general result of audit may be considered satisfactory.

17. *Receipts and Charges.* The receipts and charges during the year were Rs. 23,52,400—7—5 and Rs. 22,17,263—15—5 respectively.

Reply.—No remarks.

18. *Pending Objections.* Six Hundred and Fourteen items of objections involving a sum of Rs. 16,821-14-2 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	3	...		
1941—42	4	...		
1942—43	9	...		
1943—44	18	...		
1944—45	18	...		
1945—46	63	...		
1946—47	277	343	13	0
1947—48	222	16,478	1	2
Total.	614	Rs. 16,821	14	2

Reply.—There are only 25 items pending as shown in the statement below. But all the Further remarks with exception of the following two have been returned with replies and further remarks if any, on those items are awaited.

1. Further Remarks on A. O. S. for 1946-47.
2. Objection statement on A. O. S. for 1947-48.

Details of objections pending in E. E. Fund up-to 1947-48.

	E.D	W.D	R.D.	C.A.D.	H.D.	W.W.D.	S.W.D	G.D	Total
1. 1940-41									Nil
2. 1941-42									Nil
3. 1942-43									Nil
4. 1943-44	2						5		7
5. 1944-45	1						1		2
6. 1945-46	4						2		6
7. 1946-47	30	1		18	2	4	15	1	92
8. 1947-48	53	60	4	7	17	1	1	1	144
Total ...	90	61	4	25	40	5	24	2	251

ANNEXURE — I.

Statement showing cases where payees' acknowledgments were not produced.

(Vide Paragraph 13 of the audit report).

Item No. in objection statement	Amount. Rs. a. p.	Particulars of payment.
(1) Item 75 of Objection Statement for the half year ending 30-9-47 (Vr. 31 of May 47.)	14 9 0	Arrears of pension due to Thabithal Manickam, sent by Money order.
(2) Item 80 of Objection Statement do. do. (Vr. 100 of May 47).	36 0 0	Arrears of pension at Rs. 12 per mensem for February, March and April 47 sent by Money order.
(3) Item 121 of Objection Statement do. do (Vr. 25 of September 47).	53 5 0	Wages paid to Time keeper.
(4) Item 9 of Objection Statement for March 48. (Vr. 29 of March 48).	3 0 0	Paid for the cost of repair of Hunda in Corporation Muslim Girls School, Mylapore.
(5) Item 10 of Objection Statement. do. do. (Vr. 298 of March 48).	78 0 0	House Rent for Corporation Girls School Chinna Sembarapakkam for February 48.
(6) Item 17 of objection Statemens. do. do. (Vr. 299 of March 48).	75 0 0	House rent for No. 27 Malayappa Gramani Street for February 48.

(7) Item 19 of Objection Statement. do. do. (Vr. 229 of March 48).	81 4 0	House rent for No. 39 Avadanan Pappier Road for February 48.
(8) Item 37 of Objection Statement. do. do. (Vr. 265 of March 48).	24 0 0	Pension of V. Ragusundaram Reddy send by Money order.
(9) Item 38 of Objection Statement. do. do. (Vr. 299 of March 48).	315 0 0	House rent sent by Money Order for No. 166 Mowbrays' Road for December 47 to February 48.
(10) Item 62 of Objection Statement. do. do. (Vr. 58 of March 48).	29 4 0	Paid to Madras Mail on account of Advertisement charges.
(11) Item 85 of Objection Statement. do. do. (Vr. 196 of March 48.)	418 0 0	Paid to the Telephone Co., towards telephone charges.
(12) Item 91 of Objection Statement. do. do. (Vr. 109 of March 48)	4 8 0	do.
(13) Item 8 of Annual Objection Statement. (Vr. 340 J. of March 48.)	1,900 0 0	Paid to the Principal, Y. M. C. A. College, Soidapet being cost of physical training of teachers.
Rs.	3,031 14 0	

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE CORPORATION OF MADRAS FOR THE YEAR 1947—1948

Heads	Actuals for 1947-48 Rs. A. P.	Total Rs. A. P.	Final Budget appropriation. Rs. A. P.
Receipts—Ordinary.			
1. Opening Balance ...			43,434 0 0
2. Education tax ...	10,84,978 14 8	27,281 11 7	7,75,000 0 0
3. Fines and penalties under the Madras Elementary Education Act	9 0 0		200 0 0
4. Investments realised ...			
5. Income from investments.	1,519 10 0		
6. School fees ...			
7. Endowment ...			
8. Contribution ...			
9. Other receipts ...	1,860 15 9		2,800 0 0
10. *Government grant* :—			
(i) Under section 37 of the Madras Elementary Education Act. ...	4,89,301 4 0		4,88,200 0 0
(ii) Under the proviso to Section 37 of the Elementary Education Act. ...			34,965 0 0
(iii) As subsidy for elementary schools opened after the 1st April, 1921 ...	43,247 0 0		314 0 0
11. Contribution from the General Account ...	5,32,873 0 0		4,55,000 0 0
12. Contribution to Chingleput District Board school transferred to Corporation of Madras...			7,968 0 0
13. Advances recovered ...	5,110 11 0		1,000 0 0
Total ...	21,58,900 7 5	21,86,182 3 0	18,08,881 0 0
Receipts—Capital :			
1. Opening balance ...		4,67,281 11 11	4,50,000 0 0
2. Government grants ...			
3. Endowments and contributions ...			
4. Loans ...	1,93,500 0 0		2,43,500 0 0
5. Contribution from the General Account-Ordinary ...			
6. Investments realised ...			
7. Amount transferred from Ordinary ...			
Total ...	1,93,500 0 0	6,60,781 11 11	6,93,500 0 0
Total - Ordinary & Capital ...		23,52,400 7 5	24,58,947 0 0
Grand Total Including Opening Balance ...		28,46,963 14 11	25,02,381 0 0

		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1.	*Staff:—*									
	Salaries and Allowances - Masters ...	14,60,102	15	0				13,65,000	0	0
	Salaries and Allowances Clerks & Servants ...	1,14,607	12	4				1,21,000	0	0
	Contribution to provident fund ...	1,296	0	0						
	Education Tax:—									
	Collection charges ...	25,000	0	0				25,000	0	0
	Pension and gratuities ...	45,319	15	0				40,000	0	0
	Stipend for teachers sent for training ...									
	Travelling allowance ...									
	Cost of new proposals including addional teachers ...							48,908	0	0
2.	*Contingencies and Equipment:—*									
	Contingencies:									
	House Rent ...	1,20,899	1	11				1,35,000	0	0
	Other items ...	1,36,877	13	6				1,35,000	0	0
	Equipment:									
	Furniture and apparatus ...	11,585	2	6				20,000	0	0
	Library and maps ...	1,392	9	4				5,000	0	0
	Other items (equipment)	140	4	0				200	0	0
3.	Prizes and scholarships...									
4.	Repairs to buildings ...	49,027	1	1				40,000	0	0
5.	Interest on and repayment of Debt ...	99,819	0	0				99,820	0	0
6.	Investments made ...									
7.	Refund of excess contribution—									
	(a) To Government ...	4,604	2	1				100	0	0
	(b) „ General Fund ...									
8.	Medical Inspection Charges-Equipment ...									
9.	*Advances Recoverable:*									
	(a) Permanent }	36	0	0						
	(b) Others }	4,995	4	0				1,000	0	0
	Total ...	20,75,703	0	9	20,75,703	0	9	20,36,028	0	0
Expenditure - Capital:										
1.	Lands and buildings	1,41,560	14	8				4,50,000	0	0
2.	*Equipment:—*									
	Furniture and apparatus ...									
	Library books & maps.									
	Other items ...									
3.	Investments ...									
	Total ...	1,41,560	14	8	1,41,560	14	8	4,50,000	0	0
	Total-Expenditure-Ordinary and Capital ...				22,17,263	15	5	24,86,028	0	0
	Total Closing Balance ...				6,29,699	15	6	16,353	0	0
	Grand Total including closing Balance ...				28,46,963	14	11	25,02,381	0	0

The Model Press G.T., Madras.

30

Extract from the Proceedings of a Meeting of the Standing Committee (Education) held on 18-7-1949.

18

C.No.270. Audit Report - E.E. Fund - 1947-48 - Replies furnished.

Read Commissioner's note d/14-5-49 placing before the Standing Committee(Education) and the Council, the Audit Report on the Elementary Education Fund Accounts of the Corporation of Madras for the year 1947-48 with replies to the several paragraphs contained therein.

"Recorded."

/True Extract/

(Sd)C.Venkatarama Reddy,
Secretary to Council.

Copy to E.O.
File to Council.

Extract from the Minutes of the Proceedings of an ordinary meeting of the Council held on 6-9-49.

Resolution No.829/49.

Sub:- Audit Report - E.E.Fund - 1947-48.

Read the Commissioner's note dated 14-5-49 placing for consideration the Audit Report of the E.E.Fund Accounts of the Corporation of Madras for the year 1947-48 with replies to the several paragraphs contained therein.

Read also the resolution of the S.C(E) dated 18-7-49 recording the report.

The Council resolved to approve the recommendation of the S.C(E).

/True Extract/

(Sd)C.Venkatarama Reddi,
Secretary to Council.

File to E.O.
Copy to Audit.

(True copy)

CHIEF ACCOUNTS OFFICER, C.M.
19.9.49.

CG/16-9-49.

LF5697 d 871.49

OFFICE OF THE EXAMINER OF LOCAL FUND ACCOUNTS,
MOUNT ROAD, MADRAS-2. Dt. /Nov/1949.

Sub:- AUDIT - MADRAS CORPORATION - AUDIT REPORT - ELEMETTARY EDUCATION FUND - 1947-48 - REPLIES.

.....

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

SECRETARY TO GOVT. EDUCATION
8 NOV 1949
MADRAS

DEPUTY EXAMINER OF LOCAL FUND ACCOUNTS.

CNR&o: 3/11/49.

NVS
3.11.49

E & P.H.(C1)

Audit Report – 1947-48 – E.E. Fund – Corporation of Madras – Recorded ~~xxxxxxxx~~.

From the Examiner of L.F. Accts, L.F. 7116 dated 26-11-48

From the Commissioner, Corporation of Madras, D.10/3792 of 1949 dated 22-9-49

From the Examiner of L.F Accts, L.F 5697 dated 3-11-49

Order No. 3572 Edn., dated 19.11.49
MS

Recorded.

2. The Commissioner is requested to take urgent steps to clear off all the pending objections.

18/11/49

To
The Commissioner
Corporation of
Madras, through
the Mayor.
The Examiner of
L.F Accounts
The D.P.I. (with
enclosure)

17/11/49

17/11/49