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Education & Public Health

(1945) Department.

Miscellaneous *W* SERIES.

G.O. No. 251. Education.

251

Dated 20th February 1945.

(6)

[Despatch Abstract.]

Audit Report - 1942-44 - Elementary Education Fund - Municipal Council Tirupattur - 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.



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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TIRUPATTUR MUNICIPALITY NORTH ARCOOT DISTRICT, FOR THE YEAR 1943-44

CF. 435
19.9.44

Name of auditor : Sri T. Janarthana mudaliar, Assistant Inspector of L.F. Accounts.

Time taken for audit: From 12th August 1944 to 19th August '44

The office of Executive Authority was held by Sri V.S. Veerabhadra mudaliar from 1st April 1943 to 11th April 1943 by Mr. H. Abdul Hamed Sahib from 12th April 1943 to 31st July 1943 by Sri E.T. Govinda Rao from 1st August 1943 to 23rd August 1943 by Sri V. Balagangadhara menon from 24th August 1943 to 5th January 1944 and by Sri P. Sundarajala naicker from 6th January 1944 to 31st March 1944.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances. A single cash book was maintained for both the General and elementary education fund during the year. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1944 and is in agreement with the balance in the treasury pass book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The closing balance of the fund was Rs 4,302-9-4, as against Rs 2,202-12-2 at the end of the previous year. This increase in the closing balance was mainly due to the increase in the rate of levy of education tax from 3% to 4% with effect from 1st April 1943.

4. The more important irregularities are detailed below. Irregularities of a minor nature have been detailed in an objection statement which should be treated as part of the report.

5. OLD OBJECTIONS PENDING.

For the objections relating to the year 1941-42

involving Rs.14-0-0 have been pending for more than two years. The outstanding objections relating to 1942-43. also were as many as 52. These objections should be settled expeditiously and the result reported in the replies to this audit report.

6. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT.

Expenditure was incurred during the year in excess of the budget provision, under the following heads of accounts, with the result that the total expenditure has exceeded the total provision in the approved budget. The sanction of Government required under Rule 5 of the rules issued with G.O.No.139 Edn., dated 29th January 1942 was not pointed out.

7. SERVICE REGISTER NOT OPENED.

Service register was not opened for the teacher Sri. K.S.Venkatarama sastri employed from 1st December 1943 onwards.

8. CERTIFICATES OF AGE, HEALTH AND VACCINATION NOT OBTAINED.

Certificates of Age, Health and vaccination certificates were not obtained from the following teachers.

- (1) K.S.Venkataramasastri
- (2) G.Namachandra Pillai
- (3) E.F.Kamalabai Asirvatham.

9. The result of audit may be considered satisfactory.

10. The receipts and charges for the year, were Rs.34,821-10-8 and Rs.32,721-13-6 respectively.

11. Sixty eight items of objections involving Rs.269-13-0 were pending settlement at the close of audit as shown below and as detailed in the annual objection statement.

T.E.SRINIVASAN
Assistant Examiner of L.F.Accounts,
Western Circle, Salem.

Forwarded to the Executive Authority of Tirupattur municipal council in duplicate with the request that the report may kindly be returned within two months to the Dt.Inspector of L.F.Accounts, North Arcot with your reply in triplicate duly approved by the municipal council for submission to Government. Duplicate copy of the final statement of audit of the Elementary education fund accounts of the Tirupattur municipal council for the year ended 31st March 1944 is herewith forwarded to the Secretary to Government, S.S.P.N. department with reference to Rule 58(c) of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.No. 4354 dated 14.11.44 / TRUE COPY/

OFFICE OF THE SUPERINTENDENT
OF L.F. ACCOUNTS
MADRAS.

Annual Account of Receipts and Charges of the Elementary Education Fund of the for the year 194 -194

Hends.	Actuals, 194 -4	Total.	Final Budget Appropriation.
(1)	(2)	(3)	(4)
Opening balance.	R. Rs. Ps 2202 - 12.2		3313 - 0.0
Receipts-Ordinary.			
(1) Education tax.	9447 - 3-1		10530 - 0.0
(2) Fees and penalties under the Elementary Education Act.	deduct Colln. Chrgs - 875 - 0.0 Net 8572.3-1		10530 - 0.0
(3) Income from investments, etc.,			
(4) School fees.			
(5) Endowments.			
(6) Contributions.			
(7) Other receipts.	2181 - 15.6		60 - 0.0
(8) Government Grant -			
(i) Under section 37 of the Elementary Education Act.			
(ii) Under proviso to section 37 of the Elementary Education Act.			
(9) Contribution from the General Account -	4997 - 5-0		3510 - 0.0
(a) For payment of temporary allowance of Rs 4/-.			
(b) For other purposes.	9040 - 0-0		10850 - 0.0
(10) Investments realized.	4562 - 0.0		456 - 0.0
(11) Advances recovered, Deduct - Refunds.	31 - 12.8		-20 - 0-0
" - Amount transferred to Capital.			-300 - 0-0
Total.	29321-10-8	29321-10-8	29190 - 0.0
Receipts - Capital.			
1. Government grants.			
2. Endowments and contributions.			
3. Loans.	5000 - 0.0		
4. Contribution from General Account - Ordinary.			
5. Investments realized.	500 - 0.0		
Add - Amount transferred from Ordinary.			
Total.	5500 - 0.0	5500.0.0	300.0.0
Total-Ordinary and Capital.	34821-10.8	34821-10.8	24490 - 0.0
Grand Total, including opening balance.	37024-6.10	37024-6-10	32803 - 0.0

8.1.0.

37084-P-10	37054-P-10	35803
37851-10-8	37851-10-8	57460-0
2200-0-0	2200-0-0	300-0-0
2200-0-0	2200-0-0	300-0-0

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8-01-1582 8-01-1582

2500-0-0	2500.0.0
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37 8-31-10-8

32054-P-10 32054-P-10

(1)

(2)

(3)

(4)

Expenditure - Ordinary.

- | | | R. A. Rs | |
|----|--|------------|-------|
| 1. | Staff - | | |
| | Salaries and allowances. | 26311-14-6 | 22390 |
| | Masters. _____ | | 180 |
| | Clerks and servants. _____ | 200-9-0 | |
| | Education Tax - Collection charges. | 9447-3-1 | 1000 |
| | Contribution to Provident Fund. - - - | 1036-0-0 | 950 |
| | Travelling allowances. | | |
| | Stipend of teachers sent for training. | 27548 7 6 | |
| 2. | Contingencies and equipment- | | |
| | Contingencies. _____ | 2872.3.0 | 2750 |
| | House-rent. _____ | | |
| | Other items. _____ | 2255-7.0 | 2080 |
| | Equipment - | | |
| | Furniture and apparatus. - | 25-0.0 | 200 |
| | Library books and maps. - | 20.12.0 | 200 |
| | Other items. | | |
| 3. | Prizes and scholarships. | | 100 |
| 4. | Repairs to buildings. _____ | | |
| 5. | Contribution to panchayats. | | |
| 6. | Interest on and repayment of debt. | | |
| 7. | Investments made. | | |
| 8. | Advances recoverable. | | |

Total.	32721-13.6	32721-13.6	29850
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Expenditure-Capital.

1. Lands and buildings. — — — — — 300
2. Equipment —
 (1) Furniture and apparatus.
 (2) Library books and maps.
 (3) Investments made.
 (4) Other items.

Total. 300

Total, Expenditure (Ordinary and Capital).	32 721-13.6	32 721-13.6	30 150
Total, closing balance.	4302-9.4	4302-9.4	2653
Grand total, including closing balance.	37 024-6-10	37 024-6-10	32 803

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0-41-005
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Account of Receipts and Charges of the Elementary Education Fund
of the
for the year 194 -194

Heads	Actuals 194 -4			Total.			Final Budget Appropriation.		
	R.	A.	P.	R.	A.	P.	R.	A.	P.
Opening Balance.									
RECEIPTS- ORDINARY.	2202.	12.	2				3313.	0.	0
(1) Education tax ...	9447.	3.	1				10530.	0.	0
(2) Fees and penalties under the Ele- mentary Education Act ...	875.	0.	0				10530.	0.	0
(3) Income from investments, etc...									
(4) School fees ...									
(5) Endowments ...									
(6) Contributions ...									
(7) Other receipts ...	2181.	15.	6				60.	0.	0
(8) Government grant-- (i) Under section 37 of the Ele- mentary Education Act. (ii) Under proviso to section 37 of the Elementary Edu- cation Act.									
(9) Contribution from the General Account--									
(a) For payment of temporary allowance of Rs.4/-	4997.	5.	0				3510.	0.	0
(b) For other purposes ...	9040.	0.	0				10850.	0.	0
(10) Investments realised ...	4562.	0.	0				4560.	0.	0
(11) Advances recovered ...									
DEDUCT- Refunds ...	31.	12.	11						
DEDUCT-Amount transferred to Capital.									
TOTAL	29321.	10.	8	29321.	10.	8	29190		
RECEIPTS-CAPITAL									
1. Government grants ...									
2. Endowments and contributions.									
3. Loans ...	5000.	0.	0						
4. Contribution from General Account-Ordinary..									
5. Investments realised ...	500.	0.	0						
ADD-amount transferred from Ordinary ...									
TOTAL	5500.	0.	0	5500.	0.	0	300.	0.	0
Total, Ordinary & Capital	34821.	10.	8	34821.	10.	8	29490.	0.	0
Grand Total, including O.B.	37024.	6.	10	37024.	6.	10	32800.	0.	0

Heads	Actuals 194 -4 .	Total	Final Balance Appropriation
EXPENDITURE-ORDINARY			
1. Staff-			
Salaries and allowances ..			
Masters ..	26311.14.6		2722390
Clerks & servants. ..	200.9.0		180
Education Tax-Collection charges ..			1000
Contribution to P. F. ..	1036.0.0		950
Travelling allowances ..			
Stipend of teachers sent for training ..			
2. Contingencies and equipment-			
Contingencies ..			
House-rent ..	2872.3.0		2750
Other items ..	2255.7.0		2080
Equipment-			
Furniture and apparatus..	25.0.0		200
Library books and maps ..	20.12.0		200
Other items ..			
3. Prizes and scholarships ..			
4. Repairs to buildings ..			100
5. Contribution to panchayats..			
6. Interest on and repayment of debt. ..			
7. Investments made ..			
8. Advances recoverable ..			
TOTAL	32721.13.6	32721.13.6	29850
EXPENDITURE-CAPITAL			
1. Lands and Buildings ..			300
2. Equipment-			
(1) Furniture & apparatus ..			
(2) Library books & maps ..			
(3) Investments made ..			
(4) Other items ..			
TOTAL			300
Total, Expenditure (Ordinary & Capital)	32721.13.6	32721.13.6	30150
Total, closing balance	4302.9.4	4302.9.4	2653
Grand Total, including ...	37024.6.10	37024.6.10	32803

Sub:- Audit Report on the Elementary Education Fund
Accounts for 1943--44.

submitted:- ... Draft.

Para 6. Sanction of the Government will be obtained after obtaining Councils' sanction.

Para 7. The teacher was asked to purchase and produce a service-book. He died. The objection may kindly be dropped.

Para 8. Certificates on behalf of G. Ramachandra Pillai and E.F. Kamalabai will be produced during local audit.

K.S. Venkatrama Sastry is dead. Objection on his behalf may be dropped.

[Signature]
Commissioner,
TIRUPATTUR MUNICIPALITY

Copy of C.R.No.253 dated 25th January '45.

Head Audit Report of the General and Elementary Education Funds of this Municipality for 1943--44.

Resolution:- The replies are approved.

Sd. V.S.Veerabhadra Mudaliar,
Chairman.

R.R.30/1/P.

(True copy)

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Sub:- Audit Report on the Elementary Education Fund
Accounts for 1943--44.
Draft.

Submitted:-
Para 6. Sanction of the Government will be obtained after obtaining
Council's sanction.

Para 7. The teacher was asked to purchase and produce a service-
book. He died. The objection may kindly be dropped.

Para 8. Certificates on behalf of G.Ramachandrar Pillai and
R.T.Kamalakshai will be produced during local audit.
K.S.Venkatramas Sastri is dead. Objection on his behalf
may be dropped.

Examiner's Office

Subject: Audit Report - Elementary Education Fund Accounts
Tirupathur Municipal Council - 1943-44.

Forwarded to the Secretary to Government, Education and
Public Health Department, with copies of the replies and the
resolution of the council.

Sd. T. K. Srinivasan
Assistant Examiner.

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

/True Copy/

[Signature]
Assistant Examiner.

L.T. 9291
11.2.45

Copy of S.R.No. 232 dated 23rd January 1945.

The replies are approved.

(True copy)

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ESP. H. Sept.
Audit Report. 1943-44. Ely. Edn. Fund.
Ml. cl. Tirupattur - Recorded -

Ord. No. 251. Edn. dated. 20. 2. 45.

Recorded.

Dep. Secy
to the Govt.
of Madras

To the Commr. Tirupattur Ml. ✓
Thru the C. O.
.. .. D. P. I. (with a report)
.. .. Gov. L. P. A. ✓

13/2/45

17.2.45