

E + P. H. (1946) Department.

MS. SERIES.

G.O. No.

107 E.C.

Dated

15-1-1946.

[Despatch Abstract.]

Audit Report - 1944-45 - Elementary Education Fund - Municipal Council, Gudiyattam - 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.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE GUDİYATTAN MUNICIPAL COUNCIL OF THE NORTH ARCOT DISTRICT, FOR THE YEAR 1944-45.

Name of auditor:- Sri.V.M. Madhava Menon, District Inspector of local fund accounts.

Time taken for audit: From 7th July 1945 to 16th July 1945.

The office of Executive Authority was held by Sri.K. Venkatarayana Iyengar, from 1st April 1944 to 12th February 1945, by Dr.M. Devasigamany L.M.P., who was in additional charge of his post in addition to his own post as Municipal Health Officer from 13th February 1945 to 22nd February 1945 and by Sri.R. Vairaswamy Pillai from 23rd February 1945 to 31st March 1945.

2. The receipts and payments during the year are shown in abstract of the annual account appended, together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained both for the General and Elementary Education Funds. The closing balance in the cash book, agrees with the consolidated closing balance of the various funds, as per abstract attached to the account for March 1945 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 more important irregularities are noted below. Irregularities of a minor nature are detailed in the Annual Objection Statement, 1944-45, which should be treated as part of the report.

4. EXCESS EXPENDITURE OVER THE BUDGET ALLOTMENT.

The total expenditure has exceeded the total provision in the approved budget by Rs.4,038/1/-.. The sanction of the Government for the excess expenditure required under Rule 5 of the Rules issued with G.O.No.139 Education dated 29th January 1942 was not pointed out.

5. IRREGULAR PAYMENT OF DEARNESS ALLOWANCE.

Sri.V. I. Manickam, a part time manual training instructor on a pay of Rs.10/- per month was paid a total dearness allowance

of Rs.60/13/- for the months December 1943 to September 1944 at rates admissible for full time servants. As the instructor was only a part time servant, he was not eligible to draw the dearness allowance. The amount paid would need recovery as already pointed out in the objection statement on the Elementary Education Fund accounts of the municipal council for 1944-45/I half.

6. **RESULT OF AUDIT.**

The result of audit may be considered satisfactory.

7. The receipts and charges for the year were Rs.30,763--1--5 and Rs.33,969--1--0 respectively.

T.K. SRINIVASAN,
Assistant Examiner of Local
Fund Accounts, Western Circle,
Salem.

FORWARDED TO Executive Authority of Gudiyyatham Municipal Council in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of Local Fund Accounts, Vellore 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 Municipal Council (for the year ended 31st March 1945) is herewith forwarded to the Secretary to Government, Education and Public Health Department with reference to Rule 58(d) of schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.No. dated

/True copy/

G. R. Thottaiadu
Superintendent.

K.A.24/8.

RRD
26.6.45

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND
OF THE GUDIYYATHAM MUNICIPALITY FOR THE YEAR 1944-45
Gudiyyatham

HEADS.	Actuals.	Total.	Final budget appropriation.
Opening Balance.	1200 .9.3		1030
RECEIPTS -- ORDINARY.			
1. Education tax.	6435.14.1		6450
2. Fees and penalties under the Elementary Education Act. Deduct Collection Charges.	457.0.0		
3. Income from investments etc. NET.	5978.14.1		
4. School fees.	238.14.6		100
5. Endowments.			
6. Contributions.	300.0.0		
7. Other Receipts.			
8. Government Grant--	53.12.0		100
i. Under Section 37 of the Elementary Education Act.	2122.11.0		2150
ii. Under provision to section 37 of the Elementary Education Act.	11864.0.0		6950
9. Contribution from the General Accounts--	10210.0.0		9000
(a) For payment of temporary allowance of Rs.			
(b) For other purposes.			
10. Investments realized.			
11. Advances recovered.			
Deduct - Refunds.	255.2.2		
Deduct - Amount transferred to Capital.			500
Total:		30513.1.5	24350
RECEIPTS - CAPITAL.			
1. Government grants.			
2. Endowments and contributions.	250.0.0		
3. Loans.			
4. Contribution from General Account-Ordinary.			
5. Investments realized.			
Add- Amount transferred from ORDINARY --			500
Total		250.0.0	500
Total - Ordinary and Capital:		30763.1.5	24850
GRAND TOTAL-including Opening Balance		31963.10.8	25880

HEADS.	Actuals	Total.	Final budget appropriation.
EXPENDITURE - ORDINARY			
Staff--			
Salaries and allowances.			
Masters.			
Clerks and Servants.	26711.2.0		24430
Education Tax Collection Charges			340
Contribution to Provident Fund	949.0.0		420
Travelling Allowances.			
Stipend of teachers sent for training			
2. Contingencies and equipment			
Contingencies.			
House rent.			
Other items.	1404.8.0		1400
Equipment.	807.4.0		800
Furniture and apparatus.			50
Library books and maps.			100
Other items.			10
3. Prizes and scholarships.			
4. Repairs to buildings.	2615.11.0		500
5. Contribution to Panchayats.			
6. Interest on and repayment of debt.	679.0.0		680
7. Investments made.			
8. Advances Recoverable.			
Total	33166.9.0		29430
EXPENDITURE CAPITAL:			
1. Lands and buildings.			
2. Equipment--			
1. Furniture and apparatus.	802.8.0		500
2. Library books and maps.			
3. Investments made.			
4. Other items.			
Total:	802.8.0		500
TOTAL-EXPENDITURE (ORDINARY & CAPITAL)	33969.1.0		29930
Total Closing Balance.	2005.6.4		4050
GRAND TOTAL- INCLUDING BALANCE	31963.10.8		25880

Draft replies to the audit Report on the elementary education funds of the Gudiyattam Municipal Council for 1944-45.

Paras 1 to 3 - Noted.

Para 4 - The Government have in Memo. No. 44825 A/45-1. Education dated 12-1-1945 ratified the excess expenditure over the budget allotment. Hence the objection may be dropped.

Para 5 - The recovery will be pointed out during next audit.

Para 6 and 7 - Noted.

SD. R. Vairaswami Pillai.,
Commissioner.

(True copy)

DS.26/11.2.

Proceedings of the Municipal Council, Gudiyattam passed at its ordinary meeting held on 20th November 1945.

Council resolution No. 451 dated 20-11-1945.

Audit report on the elementary education funds of this Municipality for the year 1944-45 with draft replies.

Resolution:

Replies approved.

SD. M.V. Doraiswamy Mudaliar,
Chairman.

(True extract)

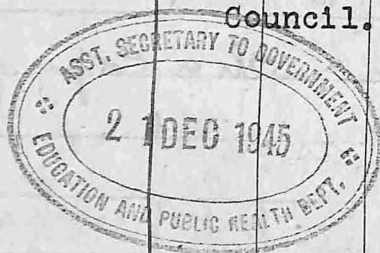
DS.26/11.2.

SD. M. V. Doraiswamy Mudaliar,
COMMISSIONER. 26/11

L.F. 7291
20-12-45

EXAMINER'S OFFICE:

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



92 Simon
Assistant Examiner of L.F. Accounts.

Rn
4-12-45

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Ch. 59315 A/45

T.M.

E.P.H.(A)

From the Asst. Secy to Govt, E.P.H. Dept
To the Exr of C.F.A.

Sub: Audit Report - 1944-45 - E.E.

fund - R.L. Ch., Gudiyatham

Ref: Your L.F. 7291, d/20-12-45

Please furnish a copy of the
audited statement of the annual account
of receipts and charges of the E.E. fund of the
R.L. Ch., Gudiyatham for 44-45.

Issued
OAG
27/12/45

P.C. 570

22-12-45
for
22-12-45

24/12/45

C.F. 16.

DRAFT FOR APPROVAL,

SUBJECT:—

Date. Initials.

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When examined..

When signed

When despatched.

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dated, _____

61 _____ " _____

READ ALSO:—

No. _____ From the _____

No. _____, dated _____ 19__

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<u>Order</u>	<u>Mrs.</u>	<u>Resolution</u>	<u>Row</u>	<u>No.</u>
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10 JAN 1946

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8-1-46

Examiner's Office.

Subject:- Audit Report - 1944-45 - Elementary Education Fund -
Municipal Council - Gudiyattam.

Reference:-Your Telephonic Message dated the 27th Dec.1945.

水 車 街

A copy of the audited annual accounts of receipts and charges of the Elementary Education Fund of the Gudiyattam Municipal Council for ~~the year~~ 1944-45 is enclosed.

The Assistant Secretary to Government,
Education and Public Health Department,
Fort Saint George, Madras.

Deputy Examiner of L.F. Accounts

8.1.46

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