

Edu (1946) Department.

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SERIES.

G.O. No.

III
Edu

Dated

15.1.1946

[Despatch Abstract.]

Audit Report - 1944-45 - Elementary Education Fund -
Municipal Council, Villupuram - 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 Villupuram Municipal Council of the South Arcot District for the year 1944-45.

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Name of Auditor:- Sri P. Kuttikrishnan Nair, District Inspector of Local Fund Accounts.

Time taken for audit:- From the 5th to the 14th September 1945.

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The Office of Commissioner was held by Sri S. Pasupathy Mudaliyar from the 1st April 1944 to 8th September 1944, Dr. P. Rathinasabapathy Pillai, Municipal Health Officer in charge from the 23rd September 1944 to the 5th October 1944 and by Janab Syed Peer Pasha Sahab from the 9th October 1944 to the 31st March 1945.

2. The opening balance in the account is in agreement with the closing balance of the previous year. The closing balance in the account agrees with the consolidated closing balance of the several heads as per the account for March '45 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 detailed below. Irregularities of a minor nature are detailed in an objection statement which should be treated as part of this report.

4. Pending items of objections.
Paragraph 5 of the audit report for 1943-44
School building constructed on land not vested with the council.

The matter has not yet been placed before the council for its decision. Early action is called for.

5. Expenditure in excess of the budget allotment.

The total expenditure under 'Ordinary' is Rs. 26,367-12-0 the sum of against Rs. 25,114 provided in the budget approved in G.O. No. Ms. 181, Education, dated 13-1-44. The sanction of Government for incurring expenditure in excess of the total provision in the budget was not obtained, although the need for the same was pointed out in G.O. No. Ms. 4562, Gen., dated 12-7-45 approving the budget estimate for 1945-46.

6. Contribution not credited in full:- A sum of Rs. 7000

was provided in the approved budget as contribution payable from the General to the Elementary Education Funds. But, a sum of Rs. 3520 only was actually paid during the year. The difference of Rs. 500/- should be transferred from the General to the Elementary Education Fund.

7. Erroneous credits in accounts.- A sum of Rs. 37/- being the subsidy sanctioned in A.C.No. 584, dated 14-6-44 of the Director of Public Instruction towards compensation for fee remission to children of women teachers was drawn on 11-12-44 and credited to Elementary Education Funds instead of the to General Funds.

A sum of Rs. 742 being the subsidy sanctioned for payment of Dearness allowance to Elementary Education staff and drawn in the month of February 1945 was credited to General Funds instead of to Elementary Education Funds.

Necessary transfer of funds should be made in the accounts.

8. Excess payment of leave salary.- A sum of Rs. 15-12-0 being the excess payment of leave salary to elementary school teachers is mentioned in items 13 and 14 of the annual objection statement was pending recovery. The amount should be recovered early and credit pointed out.

9. The general result of audit may be considered satisfactory.

10. Receipts and charges.- The gross receipts and charges of the year were Rs. 24,840-5-10 and Rs. 25,657-12-0, respectively.

11. Pending objections.- Nineteen items of objections involving a sum of Rs. 37-12-0 were pending settlement at the close of audit.

Year.	No.	Amount. Rs. A. P.
1943-43	2	---
1943-44	7	21 8 0
1944-45	8	15 12 0
Total	10	37 8 0

T. Karthika
Assistant Examiner of Local Fund
Accounts, Trichinopoly.

Annual Account of Receipts and Charges of the Elementary Education Fund of the Villupuram Municipality for the year 1944-45.

	Actuals for the year. 830- 2-11.	Final Budget Appropriation. 637- 0-0.
Opening Balance.		
1. Education Tax. Gross Collections.	6575- 7- 8	6310- 0-0.
Deduct Collection Charges.	484- 3- 0	210- 0-0.
Net	6091- 4- 8	6600- 0-0.
2. Fines and penalties under the Elementary Education Act.	37- 0- 0	
3. Income from investments etc.		
4. School Fees.		
5. Contributions.	700- 0- 0	
6. Other receipts.	2-11- 2	20- 0-0.
7. Government Grant - Dearness allowance	3274- 0- 0	2700- 0-0.
(i) Under Section 37 of the Elementary Education Act.	305- 2- 0	260- 0-0.
(ii) Under proviso to Section 37 of the Elementary Education Act.	6961- 0- 0	6960- 0-0.
(iii) Compensation for loss of income from Education Tax on Profession Tax.	979- 9- 0	1263- 0-0.
8. Contribution from the General Account:- (a) For payment of temporary allowance of Rs.4/-		
(b) For other purposes.	6590- 0- 0	7090- 0-0.
9. Investments realised.		
10. Advances recovered.		
Deduct Refunds.	0- 5- 0	20- 0-0.
Total Receipts:- Ordinary & Capital.	24940- 5-10	24873- 0-0.
Grand total including Opening Balance.	25770- 8- 9	25510- 0-0.
1. <u>Staff.</u>		
Salaries and allowances- Masters.	22178-13- 0	16260- 0-0.
Dearness Allowance.		4064- 0-0.
Contribution to Provident Fund.	591- 0- 0	760- 0-0.
Travelling allowance.		
Stipend of teachers sent for training.		
Education Tax - Other Charges.		
2. Contingencies and equipment contingencies.	1801- 8- 0	1720- 0-0.
House Rent.		
Other Items.	1076- 3- 0	1300- 0-0.

Equipments:		
Furniture and apparatus.		200- 0-0
Library, books and maps.	10- 4- 0	100- 0-0.
Other items.		200- 0-0.
3. Prizes & Scholarships.		
4. Repairs to buildings.		300- 0-0.
5. Interest on and repayment of debt.		
6. Investments made.		
7. Advance recoverable.		
Total.	25657-12- 0	24904- 0-0.
Total, Ordinary & Capital.	25657-12- 0	24904- 0-0.
Closing Balance.	112-12- 9	+ 1006- 0-0.
Grand Total including Closing Balance.	25770- 8- 9	25510- 0-0.

Phulki Krishnakumar
District Inspector of Local Fund
Accounts, South Arcot, Cuddalore.

RS/18-11.

/True Copy/

ELEMENTARY EDUCATION ACCOUNTS - AUDIT REPORT.
1944 - 45 REPLIES.

- Para 1 & 2. No Remarks.
- Para 3. The objections detailed in the Audit Objection Statement are being answered separately.
- Para 4. The matter is being placed before the Council at its meeting to be held on 12-11-45 and its decision will be communicated thereafter.
- Para 5. Government have been addressed for sanction vide this Office letter No.B.1-4823/45 dated 31-10-45.
- Para 6. The balance of contribution due has been credited to the Elementary Education Funds in October 1945.
- Para 7. The necessary alterations have been made in the accounts to ~~and~~ the error in credits ~~received~~ ~~is~~ rectified.
- Para 8. The recovery of Rs.15-12-0 ordered in this para comprises of two items of excess payments ~~xxxxxxx~~ indicated below:-
Item 11(a) of Audit Objections. Rs.12/-
" 12 " do " Rs.3/12/-
The recovery of Rs.12/- is being effected. As regards the alleged excess payment of Rs.3/12/- detailed in item 12 of the Audit Objections no recovery is necessary as the payment already made to the teacher is in order. The teacher was not granted leave on average pay for 7 days from 4-2-45 to 10-2-45 as ~~replied~~ ~~replied~~ to in the Audit Objections but only for 4 days i.e., from 4-2-45 to 7-2-45 for which she is eligible for.
- Para 9 & 10. No Remarks.
- Para 11. The replies to the items in the Audit Objections are being

P.T.O.

being furnished separately.

RS/17-11.

Comm. Secy
Sd/ K. Demodaran, 19/11/45
Commissioner.

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L.F. 7815
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Examiner's Office.

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

Forwarded to the Secretary to Government, Edu-
cation and P.H. Department with copies of the
Commissioner's replies and the resolution of the municipal
Council.

K. Manthir
Assistant Examiner of L.F. Accts.

17 DEC 1946

*Audit Report - 1944-45 - Ely
Lan. Fund - Ml. cl. Villupuram -*
Recorded:

Am. dated 15.1.46.

Order No. 111

Recorded

*OSM
12/1/46*

*with Encl
To Secy
15-1-46
The Commr. Villupuram
Municipal Council
The D.P.O. (with a copy
of report)
The Am. 7 & 7
12/1/46*