

EDUCATION & PUBLIC HEALTH

(194<sup>6</sup>) Department

Mis **SERIES.**

G.O. NO. 2444 Edms

**Dated** 23rd December 1946.

[Despatch Abstract.]

AUDIT REPORT--1945-46--ELEMENTARY EDUCATION FUND--  
MUNICIPAL COUNCIL, VELLORE--RECORDED.

## Back Papers.

| No. | Department. | Date. | G.O. | No. | Department. | Date. |
|-----|-------------|-------|------|-----|-------------|-------|
|     |             |       |      |     |             |       |

## Further Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

L.F.No. 4434

12-9-46

13096



13096  
12-9-46  
AUDIT REPORT ON THE ELEMENTARY EDUCATION ACCOUNTS OF THE MUNICIPAL COUNCIL (NORTH ARCOT DISTRICT) FOR THE YEAR 1945-46  
\*\*\*

Name of auditor: Sri A.V. Sabesa Ayyar, District Inspector of L.F. Accounts.

Time taken for audit: 15th June 1946 to 31st July 1946.

The Office of the Executive Authority was held by Sri P. Venugopal Naidu, Commissioner during the year.

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 for both the General and Elementary Education Fund. The closing balance in the cash book agrees with the consolidated closing balance of the various funds as per abstract attached in the account for March 1946 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 have been detailed in the annual objection statement which should be treated as part of this report.

### 4. ELEMENTARY EDUCATION FUND - EXPENDITURE ON OFFICE STAFF.

Under the proviso to Rule 18 of the rules relating to receipts and expenditure of municipal councils issued with G.O.No.1675 L & M dated 1st May 1933, as subsequently amended, it is permissible to debit the Elementary Education Fund with the proportionate charges on account of collection alone. No part of the cost of the staff employed in the accounting of the collections may be debited to this Fund.

The amount of such expenditure on the staff employed on work other than actual collection may be worked out and the Elementary Education Fund ~~returned~~ <sup>relieved</sup> of the proportionate debit.

5. The result of audit may be considered satisfactory.

257 P. 41  
257 P. 41

6. The receipts and charges for the year were Rs. 84,712-5-7 and Rs. 78,951-11-3.



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

Forwarded to the Executive Authority Vellore Municipal Council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts North Arcot 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 Vellore Municipal Council (for the year ended 31st March 1946) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Fort St. George, Madras with reference to rule 58(d) to Schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority Vellore Municipal Council in L.F.No. Dated:

/TRUE COPY/  
*N. Balasubramanian*  
SUPERINTENDENT,  
Office of the Examiner of Local Fund  
Accounts, Kilpauk P.O., MADRAS, 10.  
9/10/46.

s.s./10.9.

Elementary Education account of the Vellore Municipal Council  
(North Arcot District) for the year 1945-46.

| Receipts. ordinary                              | actuals |      | B     |
|-------------------------------------------------|---------|------|-------|
|                                                 | Rs.     | a p  |       |
| Opening Balance                                 | 1542    | 4 7  |       |
| 1. Education Tax: Gross Collections             | 31579   | 4 9  | 28    |
| Less: Collection Charges                        |         |      |       |
| 2. Fines and penalties                          |         |      |       |
| 3. Income from Investments                      |         |      |       |
| 4. School Fees                                  |         |      |       |
| 5. Contributions                                |         |      |       |
| 6. Other Receipts                               | 310     | 13   |       |
| 7. Government Grant                             |         |      |       |
| i. under Sec 37 of the E.E. Act.                | 10109   | 7    | 10990 |
| ii. under Provision to Sec 37                   | 18062   |      | 18060 |
| iii. Compensation for loss in resp of Prof. Tax | 2621    | 12   | 2620  |
| 8. Contribution from G.A. acct.                 |         |      |       |
| a. for Payment of Weavers attn.                 | 13056   |      |       |
| b. for other purposes                           | 12960   |      | 12960 |
| 9. Investments realised                         |         |      |       |
| 10. Advances recovered.                         |         |      |       |
| Refund of Govt. Grant                           |         |      |       |
| Less: Refunds                                   |         |      |       |
| Less: amount transferred to Capital.            |         |      |       |
| Total                                           | 84712   | 5 7  |       |
| add from Undt. acct.                            |         |      |       |
| Grand Total                                     | 84712   | 5 7  |       |
| Capital -                                       |         |      |       |
| 1 to 6.                                         |         |      |       |
| Total                                           |         |      |       |
| add from Capital acct                           |         |      |       |
| Grand Total                                     |         |      |       |
| Total Receipts - Ordry + Capital                | 84712   | 5 7  |       |
| Grand Total with O.P. Bal                       | 86252   | 10 2 |       |

Expenditure Ordinary.

|                                          |  | Achieve<br>Rs | Budget<br>approx |
|------------------------------------------|--|---------------|------------------|
| 1. Staff Salaries & allowances. Masters. |  | 40579 4       | 69100            |
| Wear & tear                              |  | 29433 14      |                  |
| Contribution to Provident Fund           |  | 2218 13       | 2570             |
| Travelling allowance.                    |  | 407           | 50               |
| Stipend of teachers for 100              |  |               |                  |
| 2. Contingencies & Equipments:-          |  |               |                  |
| Contingencies. House Rent.               |  | 3325 10       | 3580             |
| Other items                              |  | 2910 10 3     | 3800             |
| Equipment:- Furniture & apparatus        |  |               | 300              |
| Library Books & maps                     |  |               | 100              |
| Other items                              |  | 100           | 100              |
| 3. Prizes & Scholarships                 |  |               |                  |
| 4. Repairs to Buildings                  |  | 288 1         | 1000             |
| 5. Interest on & repay of debt.          |  |               |                  |
| 6. Investments made.                     |  |               |                  |
| 7. Advances recoverable.                 |  |               |                  |
| Total                                    |  | 78896 11 3    |                  |
| Add from End. acc.                       |  |               |                  |
| Grand Total                              |  | 78896 11 3    |                  |
| Capital                                  |  |               |                  |
| 1. Lands & Buildings                     |  | 55            | 60               |
| 2. Equipment. (i) Furniture & apparatus  |  |               |                  |
| (2) to (4)                               |  |               |                  |
| Total                                    |  | 55            |                  |
| Add from End. acc.                       |  |               |                  |
| Grand Total                              |  | 55            |                  |
| Total, Ordinary & Capital                |  | 78951 11 3    |                  |
| Lessing Balance                          |  | 7302 14 11    |                  |
| Grand Total with A Balance               |  | 86254 10 2    |                  |

V. Sathyan  
12/12/46  
12/12/46

Sub:- AUDIT REPORT - Elementary Education Account - 1945-46 - Draft Replies.

- Paras. 1 & 2. ... Noted.
- Para. 3. ... The objections will be attended to and cleared early.
- Para. 4. ... Necessary adjustments for the year 1945-46 will be made in the month account for September 1946.
- Paras. 5 & 6. ... Noted.

(Sd) P.S. Venugopal  
Commissioner.

Extract from the minutes of the proceedings of the Vellore Municipal Council held on 21-10-1946 at 5 P.M. in the Municipal Office.

469. Audit report on the Elementary Education Fund Account of the Municipality for the year 1945-46 with draft replies.

(Note:- May be approved. The re-allocation of collection charges to the several heads of accounts relieving the Elementary Education account of the collection charges in respect of the accounting staff, to an extent of Rs. 719/- may also be approved.

Council's resolution:- Draft replies approved.

/ true copy /

(Sd) N. Somasundara Iyer  
Chairman.

RS.28/10.p.

29.10.46

L.F. 7383

17.12.46

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 thereon.

Asst. Examiner of L.F. Accounts.

23/12/46

E.P.H.C.O.

Audit Report - 1945-46 E.F. fund -

Recd. Vellore - Recorded

From the Exr of L.F.A. L.F. 7383 dt 17.12.46

G.O. (M) 2444 Edn. dt 23.12.46

Recorded

SP. Secy

20/12/46

To the Commr.  
Vellore City  
(thru the C.M.C.)  
" D.P.I.  
(with copy of  
audit report)  
" Exr L.F.A.