

Education and Public Health

(1946) Department

SERIES.

G.O. NO. 2446 Bdn.,

Dated 28-12-1946.

7

[Despatch Abstract.]

Audit Report-1945-46-Elementary Education Fund-Municipal Council,
Verified and 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.

Spare copy

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS THE VANIYAMBADI MUNICIPAL COUNCIL OF THE NORTH ARCOT DISTRICT FOR THE YEAR 1945-46

Name of auditor : Sri A.V.Sabesan, Dt. Inspector of
Time taken for audit: From 5th August 1946 to 16th August 1946

The office of Executive Authority was held by Mr. M. J. Doraiswami from 1st April 1945 to 19th July 1945 and by Mr. J. Doraiswami from 20th July 1945 to 31st March 1946.

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 in of the previous year. The closing balance in the cash book viz., Rs. 101-2-8 agrees with the balance in the account for March 1946. The sum total of closing balances according to the cash books relating to the elementary education fund 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 subject to a difference of Rs. 1959/- (for which credit has been intimated by the Huzur Treasury Officer, Vellore and taken also in the cash book) which has not been entered in the pass book by the Sub Treasury Officer, Tirupattur

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be treated as part of this report.

4. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT:

The expenditure incurred during the year exceeded the provision sanctioned in the budget without the necessary re-creation of funds having been obtained. The expenditure exceeded the provision in the revised estimate as shown below. The over budget requires the sanction of Government.

Head of account	Expenditure Rs. as ps	Revised estimate allotment Rs. as ps
Masters Pay	9,390 6 0	9,310 0 0
Dearness allowance	6,150 2 8	
Total expenditure		

5. AGE AND HEALTH CERTIFICATE - DEFECTIVE:-

Sri V.K.Sundarachari, teacher confirmed in Commissioner's order dated 25th June 1945 (vide his service register) produced a certificate of physical fitness from a private doctor. Under paragraph 9 of the establishment rules issued with G.O.No.2342 L.S.G., dated 2nd June 1936 as amended the certificate is to be obtained from a medical officer of not lower rank than a Civil Assistant Surgeon. A fresh certificate is therefore necessary in this case. Similar action may be taken in the other cases of this kind also and the fact intimated

6. TOOLS AND PLANT ACCOUNT: The papers relating to the write off of tools and plant were not produced in some cases the correctness of the write off could not therefore checked in audit. The sanction of the council for the write off was not pointed out in a few cases. Details of the cases are furnished in items 3 and 4 of the annual objection statement.

7. The result of audit may be considered satisfactory

8. The receipts and charges of the year were Rs.20,768-5-6 and Rs.19,491-5-8 respectively.

9. Eight items of objections relating to the year 1945-46 were pending clearance at the close of audit - vide details in the annual objection statement.

T.K.SRINIVASAN,
Assistant Examiner of L.F.Accounts,
Western Circle, Salem
Forwarded to the Executive Authority, Vaniyambadi municipal council in duplicate with the request that the report may kindly be forwarded returned within two months to the Dt.Inspector of L.F.Accounts, North Arcot, with reference your reply in triplicate duly approved by the District Municipal Council for submission to Government
Duplicate copy of the final statement of audit of the Elementary Education fund accounts of the Vaniyambadi municipal council (for the year ended 31st March 1946) 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. 1946.
/ TRUE COPY/

N. Balasubramanian
SUPERINTENDENT,
Examiner of Local Fund Accounts,
Madras.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE VANIAMBADEI MUNICIPALITY FOR THE YEAR 1945-46

HEADS OF ACCOUNT	Actuals for the year	Final bud appropriation
Opening balance:	- 1175-13-2	- 1180-0
RECEIPTS ORDINARY:		
1. Education Tax:-		
Gross collections	3417-15-6	3270-0
Deduct collection charges		
Net		
2. Fines and penalties under the Elementary Education Act		
3. Income from investments, etc.,		
4. School fees	3070-0-0	1740-0
5. Contributions	38-0-0	40-0
6. Other receipts		
7. Government grant:-		
(i) Under section 37 of the Elementary Education Act	3060-6-0	3060-0
(ii) Under proviso to section 37 of the Elementary Education Act	4942-0-0	4940-0
(iii) Compensation in respect of profession tax		
9. Contribution from General account		
(a) For payment of temporary allowance of Rs.4/-	6240-0-0	6240-0
(b) For other purposes		
(c) Compensation from		
10. Investments realized		
11. Advances recovered		
Deduct refunds		
Net		
Total	20768-5-6	19270-0

RECEIPTS CAPITAL.

1. Government grants	
2. Endowments and contributions	
3. Loans	
4. Contribution from General account Ordinary...	
5. Investments realized	
6. Add amount transferred from Ordinary	

Total

Total Ordinary and Capital.

Grand total including Opening balance

20768-5-6

19592-8-4

18090

HEADS OF ACCOUNTS.

Actuals for
the year.Final budget
appropriation.

EXPENDITURE ORDINARY



Staff :----		
Salaries and allowances		
Dearness allowance		
Masters	9390.6.0	9310.0.0
Clerks and servants	6150.7.0	6020.0.0
Contribution to Provident Fund	475.0.0	550.0.0
Travelling allowance		
Stipend of teachers sent for training	277.12.0	270.0.0
Contingencies and equipment--		
Contingencies--		
House rent	844.0.0	840.0.0
Other items	1284.13.0	1330.0.0
Equipment--	796.9.0	1010.0.0
Furniture and apparatus	12.6.0	20.0.0
Library books and maps		
Other items	60.0.8	70.0.0
Prizes and scholarships		
Repairs to building		
Interest on and repayment of debt		
Investments made		
Advances recoverable		

19491.5.8 19420.0.0

EXPENDITURE CAPITAL

1. Lands and buildings.	
2. Equipment --	
(i) Furniture and apparatus	
(ii) Library books and maps	
(iii) Investments made	
(iv) Other items	

TOTAL

Total expenditure
(Ordinary and Capital)

19491.5.8 19420.0.0

TOTAL CLOSING BALANCE

101.2.8 - 1330.0.0

GRAND TOTAL INCLUDING
CLOSING BALANCE

19592.8.4 18090.0.0

A. Sahasran

DISTRICT INSPECTOR OF LOCAL FUND
ACCOUNTS, VELLORE.Draft replies to the Audit Report on the Elementary Education Fund
Accounts of the Vaniyambadi Municipality for the year 1945-46.

Para 4. The Government have been requested in this office letter Rc.B-1-5238/46 dated 9-11-46 to accord necessary sanction.

Para 5. A fresh certificate from a Civil Assistant Surgeon has been produced by Sri V.K.Sundarachari, teacher and the same will be shown at the next audit.

The certificates produced by the other teachers were previously admitted in audit.

Para 6. Vide replies to items Nos. 3 and 4 of the Annual Objection statement.

9-11-46.

Commissioner,
Vaniyambadi Municipality.

Copy of the Government memorandum no. 69469-E-1/46
Edn., dated 20.11.46 - addressed to the Commissioner,
Vaniyambadi Municipality.

Sub:- Budget estimate - 1945-46 - Elementary education
funds - Municipal Council, Vaniyambadi - Excess
expenditure

Ref:- From the Commissioner, Vaniyambadi Municipality,
RE. no. B-1-5238/46 dated 9th November 1946.

From the Director of Public Instruction no. Dis. 10869
dated 13th November 1946.

The action of the municipal council, Vaniyambadi
in having incurred in 1945-46 expenditure in excess
of the provision made in the revised estimate of the
Elementary Education fund for that year, approved
in G.O. no. 395, Education, dated 25th February 1946
is ratified.

(True Copy)

Extract from the proceedings of an ordinary meeting of the Municipal Council, Vaniyambadi held on Monday the 25th November 1946 in the Municipal Office at 4-45 P.M.

Present.

Janab Malayalam Abdul Qudoos Sahib Bahadur, Chairman and other councillors

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350. Read Audit Report on the Elementary Education Fund accounts of this Municipality for 1945-46 together with the draft replies thereon.

Resolution.- The draft replies are approved.

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x

Sd. M.A. Qudoos,
25-11-46
Chairman.

/True extract/

Commissioner.

L.F. 7381
17.12.46 C1

EXAMINER'S OFFICE:

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

M. S. S. S.
Asst. Examiner of L.F. Accounts.

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21/12/46
Audit Report - 1945-46 - E.E. fund - *Ed. H. (C-1)*
Vaniyambadi - ~~Excess~~ expenditure *Recorded*
From the *Extr. L.F.A.* L.F. 7381, d/17.12.46 *above*
Go. (14) 2446 *Ed. H. d/23.12.46*

Recorded.

To the Commr.
Vaniyambadi
(Thru the C.M.C.)
" " D.P.D.
(with copy of audit
report)
" " E.A. of L.F.A.

Spent
19/12/46

21/12/46

19/12/46

19/12/46