

Education and Public Health (1946.) Department.

Ms. SERIES.

G.O. NO. Ms. 2449 Education.

Dated 23rd December, 1946.

[Despatch Abstract.]

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

L.F. No. 3740
14-8-46

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

Name of auditor : Sri A.V. Sabesa Iyer,
Dt. Inspector of L.T. Accounts

Time taken for audit : From the 22nd June 1946 to the
8th July 1946

The office of Executive authority was held by Sri K. Narayana-
swami Ayyar from 1st April 1945 to 31st March 1946.

2. The receipts and charges during the year are shown in
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. The sum total of
the closing balance in the cash book relating to the general fund
and that relating to the Elementary Education Fund is in agreement
with the aggregate balance in the treasury pass book and the
co-operative bank 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 included in the annual
objection statement which should be treated as part of this report.

PENDING OBJECTIONS OF PREVIOUS YEARS:

4. PARAGRAPH 5 OF THE AUDIT REPORT FOR 1944-45
REGARDING THE IRREGULAR PAYMENT TO UNQUALIFIED
TEACHER FOR PREVOCATIONAL TRAINING:

The ratification of the Director of Public Instruction
for the irregular appointment of the unqualified teacher, Mary
Thayaramal on a pay of Rs. 20/- per mensem from 1st August 1942 to
31st December 1944 is still awaited. In the absence of this
ratification, the excess subsidy drawn would need refund.

5. EDUCATION TAX - EQUIVALENT GOVERNMENT GRANT UNDER SECTION
37 OF THE ELEMENTARY EDUCATION ACT, 1939

49 5 5

during the year, under review, but not exhibited under the Elementary Education account was Rs.9-0-9. Hence while claiming the equivalent contribution under section 37 of the Elementary Education Act in respect of the education tax collected in 1945-46, this refund was not taken into account and Government contribution was claimed on the full amount of tax collected and sanctioned in G.O.No.1056 Edn., dated 29th May 1946. The excess drawal of Rs.6-1-0 as worked out in the margin* would need refund to Government.

* Gross amount of tax collected at 2 p.c. of rental value	Rs. as ps
DEDUCT refund	7,392-14-5
	9-0-9
Net	7,383-13-8
Amount of tax at 1.1/3 of rental value	4,922-9-1
Equivalent contribution due	4,922-9-0
Contribution paid	4,928-10-0
Excess	6-1-0

- The result of audit may be considered satisfactory
- The receipts and charges of the year were ~~XXXXXXX~~ Rs.35,149-5-5 and Rs.39,130-9-7 respectively.
- Five items of objections, involving Rs.306-0-6 were pending settlement 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, Tiruvannamalai 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 ~~general~~ Elementary Education Fund accounts of the Tiruvannamalai 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 1946 dated /TRUE COPY/

N. Balasubramanian

Annual account of Receipts and Charges of the Elementary Education fund of the Tiruvannamalai Municipal Council for 1945-46.

Head of accounts	Actuals for the year 45-46	Final Budget appropriation
C. Elementary Education Account.	Rs.	A P. Rs. A
Receipts - ordinary.		
opening balance	5210	7 3 4380
1. Education Tax		
Gross Collections	7392	14 5 7100
Deduct Collection charges	497	
net		
2. Fines and penalties under Elementary Education Act.		
3. Income from investments, etc.		
4. School fees	4751	10 0
5. Contributions	2913	13 0 30
6. Other Receipts		
7. Government Grant -		
(i) under section 37 of the Elementary Education Act		
(ii) Under proviso to section 37 of the Elementary Education Act.	11376	0 0 11380
8. Contribution from General account		
(a) For payment of temporary allowance of Rs. 4/-	14130	0 0 13580
(b) For other purposes		
9. Investments realised.		
10. Advances recovered	2034	
Deduct refunds		
Deduct amount transferred to Capital		
Total	35149	5 5 31870
Add amount relating to endowments shown under H. Endowments account (For details vide subsidiary		
Grand Total	19	5 5 31870

Actuals for the year 1945-46 Final April

Head of accounts Capital - Contd.

Contribution from general account ordinary
Add amount transferred from ordinary

Total

Add amount relating to endowments shown under H. Endowments Accounts (For details vide subsidiary accounts)

Grand Total

Total Receipts ordinary and Capital 35149 5 5 31890 0

Grand Total including opening balance 40359 12 8 36270

Expenditure ordinary.

1. Staff:

Salaries and allowances -

Master

Clerks and servants

Contribution to provident fund

Travelling allowance

Gratuity

33773 8 0 34330
320 0 0 340
11220 0 0 11300
67 8 0

2. Contingencies and equipment -

Contingencies

House rent

Other items

Equipment -

Furniture and apparatus

Library books and maps

Other items

1666 5 1 1590
2076 8 0 2760
9200 15 0 200
1373 6 0 1373

3. Prizes and scholarships

4. Repairs to buildings

5. Indemnity or repayment of debt

6. Investments made

7. Advances receivable

39130 9 7 40720

Add amount relating to endowments

Endowments

1

2

3

Grand total

39130 9 7

40,720

Capital.

1. Land and buildings

2. Equipment -

(1) Furniture and apparatus

(2) Library books and maps

(3) Investments made

(4) Other items

Total

ADD amount relating to endowments shown under H. Endowments Account. (For details, vide subsidiary acct.)

Grand total

39130 9 7

40,720

Total, Ordinary and capital

Closing balance

1229 5 1

40,720

Grand total, including closing balance

40359 12 8

J.V. Sabesan

District Inspector of Local Fund Accounts North Arcot, Vellore

19-7-40

8-1-46
7
5
REPLIES TO THE AUDIT REPORT ON THE ELEMENTARY EDUCATION ACCOUNTS
OF THE TIRUVANNAMALAI MUNICIPAL COUNCIL
THE NORTH ARCOOT DISTRICT FOR
THE YEAR 1945-46.

Para 4: The Director of Public Instruction in his proceedings
No. 2437/46 dated 19-7-46 has notified the regularity—
Please see copy of his proceedings enclosed.

Para 5: Excess contribution drawn has been paid in local
Treasury in chalan No. 795 dated 2-8-46.

K. N. Nandini
COMMISSIONER 24/9/46

MN/23-9. 28
24/9/46

F. 7349

16.12.46

EXAMINER'S OFFICE:

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

Asst. Examiner of L.F. Accounts.



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MINUTES OF PROCEEDINGS
PASSED AT ITS MEETING

MUNICIPAL COUNCIL, TIRUVANNAMALAI
HELD AT 5 P.M. ON 16TH SEPTEMBER, 1946.

Present: Sri B. Venkatachala pathi Chettiar, Chairman, Ml. Council.

Sri M. Manickavelu Mudaliar,
" Gangappa,
" M. Manick Chettiar,
" Parthiva Pillai,
" R. Arumugha Chettiar,
" V.K. Anandai Kandam,
" B. S. Vinayasa Gopal Iyengar,
" T. S. Sathumarasami Mudaliar,
" A. E. Achari ar,
" D. Anandai Pillai,

Sri Thillainayaga Mudaliar,
" M. Appadurai Udayar,
" N. Neelakanta Rao,
" P.P. Uthandi Pillai,
" M. Swaminatha Chettiar,
" R. Devanesan,
Jaffar Abdul Shukur Sahib Bahadur,
" Abdul Rahiman Sahib Bahadur,
Srimathi Jeyammal.

Subject:

Resolution 326. Audit Report on Elementary Education Fund
Account for 1945-46 and the replies thereto.

REPLIES APPROVED.

Sd. B. Venkatachala pathy,
Chairman.

Municipal Office,
Tiruvannamalai,
Dated. 19.9.46.
1/1-10-46.

The Copy /

K. Narayana
Commissioner. 24/9

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COOUNCIL, TIRUVANNAMALAI
18TH SEPTEMBER, 1946.
5 P.M.

Present : Mr. B. Venkatesan, Chairman, M.L. Council.
Mr. T. Srinivasan, M.L. Council.
Mr. M. Appasamy, M.L. Council.
Mr. N. S. Srinivasan, M.L. Council.
Mr. P. P. Srinivasan, M.L. Council.
Mr. M. Srinivasan, M.L. Council.
Mr. R. Devanarayan, M.L. Council.
Mr. J. Srinivasan, M.L. Council.
Mr. A. Srinivasan, M.L. Council.
Mr. S. Srinivasan, M.L. Council.

Subject: Report on the progress of the work done by the Council during the year 1945-46.

Account of 1945-46 and the replies thereto.

REMOVED APPROVED.

Mr. B. Venkatesan, Chairman, M.L. Council.

The copy.

Commissioner.

1946-10-10

22/10/46
6/11/46
1/12/46

Audit Report - 1945-46 - E.E. fund
Mr. C. Srinivasan - Recorded.
From the Ex. of C.F.A. L.F. 9349, d/16.12.46
G.P. (My) 24.9 Edm. d/23.12.46
Recorded.

Mr. C. Srinivasan
(thru the C.M. C.)
Copy to the D.P.I.
Audit Report
in E.E. fund
1/12/46

Copy of D.S.No. 2467/46 dated 13-7-46 of the Director of Education, Madras.

Subj: Elementary Education - Tiruvannamalai Municipality - Mary Thayammal, pre-vocational instructress - Irregularity in appointment ratified and change of subject ordered.
Read: Correspondence ending with Rt.No. A3/5466/46, dated 1-6-46 the Commissioner, Tiruvannamalai Municipality.

The Commissioner, Tiruvannamalai Municipality is informed that Mary Thayammal is fully qualified to teach "Tailoring" in the elementary schools under the municipality. He is therefore requested to change the subject from "Embroidery" to Tailoring" i.e., Needle and Dress Making and permit the instructress under reference to continue to teach that subject as a full time worker and to pay her time scale of pay prescribed for other elementary grade trained teachers.

2. In the circumstances explained by the Commissioner the irregularity in her appointment for the period under reference is ratified.

3. The following 5 certificates of the instructress are returned herewith: i. Industrial Teachers' certificate No. 11. ii. Group certificate in Needlework and Dress-making iii. Technical Examination certificate in needlework and Dress-making - Lower grade iv. Technical Examination certificate in Needlework and Dress-making higher grade v. Technical Examination certificate in Embroidery higher grade.

4. The petitioner is referred to the Commissioner for orders on her appeal petition.

Municipal Office,
Tiruvannamalai,
Dated

/ True Copy

K. Narayana
Commissioner.

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21/8/46

