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Costs II-27--57,001--12-11-47

EPH (1946) Department.

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G.O. No. 303

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Dated

12-2-1946

[Despatch Abstract.]

Audit Report - 1944-45 - Elementary Education Fund -
Municipal Council - Tirupathur - 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
TIRUPATUR MUNICIPALITY OF THE NORTH ARCADE DISTRICT FOR THE YEAR
1944 - 45.

Name of auditor: Sri P. Janardhana Murthy, Audit clerk.

Time taken for audit: From 27th August 1945 to 6th
September, 1945.

The office of Executive Authority was held by Sri P. Sanderarajulu
Maidu from 1st April 1944 to 3rd December 1944 and by the late Sri G.
Rajendra Rao Maidu from 4th December 1944 to 31st March 1945.

2. The receipts and payments 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. A single cash book was maintained for both the
general and elementary education funds during the year. The closing balance
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 closing balance of the fund was Rs. 7594-13-10 as against
Rs. 4302-9-4 at the close of the previous year. The increase was due to the
fact that a grant of Rs. 8073-0-0 towards the cost of teachers' allowance was
given by Government but for this grant fund would have closed with a deficit
balance of Rs. 483-2-2. The desirability of increasing the present rate of
education tax further with a view to improve the financial position of the
fund may be considered by the municipal council.

4. The more important irregularities are detailed below. Ir-
regularities of a minor nature have been detailed in an objection
statement which should be treated as part of this report.

5. OBJECTIONS PENDING FOR MORE THAN TWO YEARS: The total number of
objections still have been pending for more than two years and the amounts
involved are shown below. The objections should be settled expeditiously
and the result reported in the replies to this audit report.



Education, dated 10-10-1944 towards the payment of dearness allowance to the teachers. Thus a sum of Rs. 8073 was drawn as grant during the year. The grant should be limited to the extent of the deficit that would be incurred by the payment of the dearness allowance. As the fund has closed with a surplus balance of Rs. 7394-13-10 it is for consideration of Government whether the analogy of the order in No. 1541 S. L. dated 19-7-1943 in regard to establishment paid from the general funds of the municipality.

7. **EXCESSIVE EXPENDITURE IN BUDGET PROVISION:** Expenditure was incurred during the year in excess of the budget provision under the following heads of account.

HEAD OF ACCOUNT.	EXPENDITURE.	ALLOTMENT.	EXCESS.
1. Staff: Salaries and allowances of masters clerks and servants.	Rs. 28,472-3-0	Rs. 28,205	267 9 0
1. Contingency.	324-0-0	-	324 0 0
2. Contingencies: House rent.	2,750-9-0	2,680	70 9 0
2. Contingencies - Other items.	2,737-14-0	2,400	337 14 0
3. Equipment - other items.	235 10-9	100	135 10 9

The transfer of allotment to cover the excess was not made by the Council.

The total expenditure of Rs. 35,549-9-9 has exceeded the total provision of Rs. 34,566-0-0 in the approved budget. The sanction of Government required under rule 3 of the rules issued with L.O. No. 182, 200, dated 20-1-1942 was not obtained.

8. **SERVICE REGISTERS: NOT OPENED AND AGE AND HEALTH CERTIFICATES NOT OBTAINED:**

SERVICE registers have not been opened for the teachers noted below.

Name.	Remarks.
1. G. Arjunivasaraja.	employed from 16-12-1944.
2. M. Venkata.	do. 6-11-1944.

Age, health and vaccination certificates were not also obtained in the above cases.

9. **REGISTER OF SERVICE BOOKS OF ELEMENTARY SCHOOL TEACHERS:** The register was not maintained in the prescribed form as required by Government in Memorandum 651 L. O., dated 1-2-1941. It has been maintained in the manuscript and the entries are not complete. Service registers should

be maintained in the prescribed form in the future.

11. **Objection statement and further remarks not returned with replies:**

The objection statement and further remarks noted below have not yet been returned with replies in spite of reminders.

PERIOD OF OBJECTION STATEMENT AND FURTHER REMARKS. DATE OF ISSUE.

1. Annual objection statement for 1943-44.	12-10-1944.
2. Further remarks on the objection statement, of July 1942 to September 1942.	7-9-1944.
3. do. October 1942 to December 1942.	do.
4. do. April 1943 to June 1943.	do.

12. The result of audit may be considered satisfactory.

13. The receipts and charges for the year were Rs. 33,837-5-3 and Rs. 5,545-0-9 respectively.

14. Seventy-one items of objections involving Rs. 276-10-0 were pending at the close of audit as shown below and as detailed in the annual objection statement.

(P. 20.)

Y E A R.	N O. OF ITEMS.	A M O U N T.
1941 - 1942.	1	-
1942 - 1943.	80	214 15 0
1943 - 1944.	8	34 15 0
1944 - 1945.	12	28 12 0
Total	71	276 10 0

T. K. Srinivasan,
Assistant Examiner of Local Fund
Accounts: WESTERN CIRCLE: SALEM.

Forwarded to the Executive Authority, Tirupattur Municipal Council with the request that the report may kindly be forwarded to the District Inspector of L.F. Accounts, North Arcot D.C., Vellore within 2 weeks after the receipt of this audit report for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Accounts of the Tirupattur Municipal Council (for the year ended 31-3-1945) is herewith forwarded to the Secretary to Government, Madras Education Department and P.H. Department Madras with reference to rule 68(d) of Schedule IV of the Madras District Municipalities Act, 1920. The original was forwarded to the Executive Authority in L.F. No. dated 1945.

(TRUE COPY)

EXAMINER'S OFFICE: MADRAS.

Mvl. 20.9.45.

M. Srinivasan
SUPERINTENDENT
20.9.45

Annual Account of Receipts and Charges of the Elementary Education Fund of the Tirupattur Municipality 1944-45.

Heads of Accounts.	Actuals	Total	Final Budget appropriation
Opening balance <u>Receipts Ordinary</u>	4302-9-4		37 1/2
1. Education Tax			
Gross Collections.	11777-14-0		10880
Deduct Collection charges.	1185-6-0		740
Net	10592-8-0		10140
6. Other Receipts	26-8-0		50
Government Grant			
i. Under Section 37 of the Elementary Education Act	3337-12-0		3450
ii) Under proviso to Section 37 of the Elementary Education Act	10850-0-0		10850
iii) For payment of dearness allowance	8078-0-0		
8. Contribution from General Accounts			
(a) For payment of temporary allowance of Rs 4/-	4562-0-0		5616
9. Investments Realised			4560
Deduct Refunds	9-6-9		20
Total	37437-5-3		35366-0-0
<u>Receipts - Capital</u>			
5. Investments Realised	1400-0-0		
Total	1400-0-0		
Total Ordinary & Capital.	38837-5-3		
Grand total including opening balance.	43139-4-7		35343-0-0

Heads.	Actuals.	Total.	Final budget appropriation
Expenditure - Ordinary			
Staff -			
Salaries and allowances			
Masters	28212-1-0		28206.
clerks and servants	265-8-0		
Contributions to Provident Fund	926-0-0		
Gratuity	324-0-0		
Contingencies and Equipment			
Contingencies			
House Rent	2750-9-0		2680
Other items.	2737-14-0		2400
Equipment.			
Library books & maps.	28-8-0		100
Repairs to buildings.	14-14-0		50
Total	35545-0-9		34566.
Expenditure - Capital.			
Total			
Total Expenditure (Ordinary & Capital)	35545-0-9		
Total closing balance	7594-13-10		777.
Balance	7518-14-7		777.

(True Copy)

Copy of Council Resolution No. 218 dated 29-11-'45:--

Read audit report on the General and Elementary Education fund accounts of this Municipality for 1944-45 and draft replies thereto.

Resolution:- The replies were read and approved.

Sd. M. Abdul Razack Sahib,
Vice-Chairman.
--True copy--

[Signature]
COMMISSIONER-DELEGATE.

R.R.6.12.

Replies to Audit Report of 1944-45.
Elementary Education Fund.

Para 3:- The question of increasing the rate of tax will be considered at the time of passing the budget of 1946-47.

5:- The pending objections are being attended to.

6:- Orders of Government are awaited.

7:- Transfer of allotment was sanctioned by the council in G.R.No.317 dated 29-3-45. The sanction of Government has been applied for in this office letter Rec.B.2-5996/45 dated 6-11-45.

8:- Service registers and health certificates will be produced in the next local audit.

9:- As advised by the District Inspector in his L.F.992 dated 24-10-45, the manuscript register is continued. All the service registers have been entered therein and complete entries made. The signatures of the teachers have been obtained in the service registers.

P.T.O.

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10.:- New register have been written up for 1945-46.

11.:- The original objection statements and Further Remarks have been misplaced. Copies thereof may kindly be sent for furnishing the replies.

COMMISSIONER-DELEGATE

R.R.6.12.

L.F. 8976
6-2-46

EXAMINER'S OFFICE:

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

PARAGRAPH 6 OF THE AUDIT REPORT:

2. A copy of the audited annual account of receipts and charges is also enclosed.

Ass. Examiner of L.F. Accounts.

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Audit Report 1944-45 - Kle. Edn. Fund - 7
Municipal Council. Tirupattur - Recorded.

Ref: from the Examiner of L.F. A/c. No. L.F. 8976
of 6-2-46

Order 303
Rs.

Rev. No 12.2.46

Recorded

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12/2-46
The Comr. Tirupattur
Rtys. Fin. & C.M.C.
The S.P.S. (with a copy
of report)
The Exr of L.F. A/c. placed below

12/2/46

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Ref. from the Chairman of L. S. App. No. 2. 8. 1916
at 11-2-16

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