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G.O. NO.

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Dated

10.1.1947

[Despatch Abstract.]

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

Back Papers.

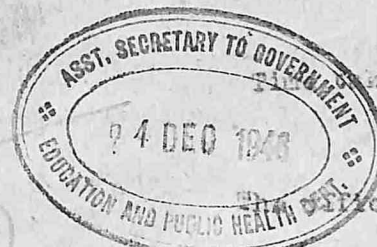
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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

Name of auditor: Sri A.V. Sathyan, District Inspector of Local Fund Accounts.



Period for audit: From 15th July 1945 to 27th July 1946.

Office of Executive Authority was held by Sri R. Veeraswamy Pillai from 1-4-1945 to 10-11-1945, 11-12-1945 to 17-12-1945 and from 5-1-1946 to 31-3-1946 and by Health officer, Doctor M. Devasigamani from 11-11-1945 to 10-12-1945 and from 18-12-1945 to 4-1-1946.

2. The receipts and payment during the year are shown in the 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 both for the general fund and elementary education fund. The closing balance in the cash book viz., Rs. 44,294-6-7 agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1946 and is in agreement with the balance in the Treasury pass book after allowing for outstanding cheques and uncollected revenue in hand at the close of the year.

3. The more important irregularities are noted below. Irregularities of a minor nature are detailed in the annual objection statement for 1945-46 which should be treated as part of the report.

4. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT; WANT OF APPROVAL OF THE DIRECTOR OF PUBLIC INSTRUCTION; The expenditure during the year under the following heads of account exceeded not only the original allotment under the needs in the sanctioned budget but also the provision made in the revised estimate approved in G.O.No. 551, Edn., dated 12-3-1946. The total expenditure under "ordinary" did not exceed the total allotment in the revised estimate viz., Rs. 39,700/-. The approval of the Director of Public Instruction for the transfer of funds from one major head to another required under G.O.No. 139 Edn., dated 29-1-1942 was not obtained.

	REVISED ESTIMATE.	EXPENDITURE.
Ordinary; contingencies and equipment.	Rs. 23,80	Rs. 2607-5
Repairs to buildings.	500	704-

5. EXCESS LEAVE SALARY PENDING RECOVERY; Sri J. Veeraswamy Pillai teacher is to retire from service in 14-9-1946. He was granted leave on average pay with medical certificate for 7 months and 18 days from 4-9-1945 and leave half pay in continuation thereof upto 3-9-1946. But since this is leave taken in continuation of leave granted to him on 3-9-1946, the leave on average pay beyond the first four months viz., 7 months and 18 days from 4-1-1946 was converted into leave on half pay.

in Commissioner's order dated 8-6-1946 - vide entry in the service register.
 The excess payment so caused was Rs. 54/- (his pay being Rs. 30/- per mensem). The credit for the recovery of this excess payment needs to be pointed out.

6. CERTIFICATE OF AGE AND HEALTH DEFECTIVE: R. VIMALA SUNDARAI was appointed on Rs. 20 per mensem as an officiating teacher in the leave vacancy of G. Annamalai pudupet girls school for 21 days from 25-10-1945. The ^{age} and health certificate required of her, was obtained only from the Lady sub-Assistant Surgeon of the hospital. A certificate from the Civil Assistant Surgeon would need to be obtained.
 (b) other cases where certificates were obtained only from a sub-Assistant surgeon also require re-examination and fresh certificates should be required to be obtained from a medical officer not lower in rank than a civil Assistant Surgeon.

7. VOUCHER NOT PRODUCED: Vr. No. 1381 of March 1946 for Rs. 65-14-0 being the cost of books and maps, was not produced for audit. This may be traced out and produced during the next audit.

8. TOOLS AND PLANT: SHORTAGE: The following shortages of tools and plant are recorded as found on actual verification. The same may be explained on the cost Rs. 72-14-0 made good.

NAME OF SCHOOL.	SHORTAGE.
(a) Gopalapuram Mohammedan girls school.	
	i. benches 7
	ii. chairs. 2
	iii. Timepiece. 1
(b) Chennanki A.D. school.	
(c) Vallurpet Boys school.	
Full details are furnished in item 5 of the annual objection statement.	
	slates. 97
	chair. 1

9. RESULT OF AUDIT: The result of audit may be considered fairly satisfactory.

10. The gross receipts and charges for the year were Rs. 40,798-9-4 and Rs. 38,793-3-0 respectively.

11. PEN objections involving Rs. 199-0-0 were pending settlement at the close of the audit, vide details furnished in the annual objection statement.

T. T. SRINIVASAN,
 Assistant Examiner of Local Fund Accounts,
 Western circle: Bangalore.

Forwarded to the Executive Authority, Gudiyaatam Municipal Council (North Arcot Dt) in duplicate within 3 months to the District Inspector of L.F. Accounts, Vellore with your reply in triplicate duly approved by the municipal council for submission to Government.
 Enclose copy of the final statement of audit of the Elementary Education fund Accounts the Gudiyaatam Municipal Council (for the year ended 31-7-1946) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to the 58 (d) of schedule IV of the Madras District Municipalities Act 1930. The original forwarded to the Executive Authority, Gudiyaatam in L.F. No. dated

(True copy)
 H. Balasubramanian
 SUPERINTENDENT.
 28/9/46

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE Gudiyaatam Municipality FOR THE YEAR 1945-46.

Heads	Actuals 1945-46- Rs. A. P.	Total Rs. A. P.	Final Budget Appropriation Rs. A. P.
Opening Balance	2005-6-4		
Receipts - Ordinary.			
1. Education tax	8903-2-9		
Deduct collection charges	584-6-0		
2. Fees and penalties under the Elementary Education Act.	8318-12-9		8060-0-0
3. Income from investments etc.			200-0-0
4. School fees.	301-7-0		
5. Endowments.			
6. Contributions.			50-0-0
7. Other receipt.	99-12-0		
8. Government grant:-			2730-0-0
(i) Under Section 37 of the Elementary Education Act			
(ii) Under proviso to section 37 of the Elementary Education Act.	708-0-0		7020-0-0
(iii) To wipe off deficit	9310-0-0		9310-0-0
For payment of Dearness Allowance			
Contribution from the General Account:-	3328-0-0		
(a) For payment of temporary allowance of Rs. 4/-			
(b) For other purposes	12424-5-1		10210-0-0
10. Investments realized.			
11. Advances recovered.			
Deduct - Refunds	1-11-6		10-0-0
" - Amounts transferred to Capital	302-15-0		
Total	40495-10-4		40900-0-0
Receipts - Capital.			
1. Government grants.			
2. Endowments and contributions.			
3. Loans			
4. Contributions from General Account - Ordinary.			
5. Investments realized.			
Add - Amount transferred from Ordinary	302-15-0		
Total	302-15-0		
Total, Ordinary and Capital	40798-9-4		40900-0-0
Grand total, including opening balance	38793-3-0		38890-0-0

Heads	Actuals 194 - 4	Total	Final Budget Appropriation
Rs. A. P.	Rs. A. P.	Rs. A. P.	
Expenditure - Ordinary			
1. Staff			
Salaries and allowance	19745-2-0		19775-0-0
Masters <i>Dearness allowance</i>	13892-3-0		13920-0-0
Clerks and servants			
Education Tax Collection charges			
Contribution to Provident Fund	940-0-0		940-0-0
Travelling allowance			
Stipend of teachers sent for training.			
2. Contingencies and equipment:-			
Contingencies	1488-0-0		1515-0-0
House rent			
Other items			
Equipment:-			
Furniture and apparatus	65-14-0		70-0-0
Library books and maps			
Other items.	1053-7-0		1055-0-0
3. Prizes and scholarships			
4. Repairs to buildings	704-2-0		705-0-0
5. Contribution to panchayats			
6. Interest on and repayment of debt.	679-0-0		680-0-0
7. Investments made.			
8. Advances recoverable			
Total	38567-12-0		38660-0-0
Expenditure - Capital.			
1. Lands and buildings.	225-7-0		230-0-0
Equipment:-			
1. Furniture and apparatus.			
2. Library books and maps			
3. Investments made.			
4. Other items.			
Total	225-7-0		230-0-0
Total, Expenditure (Ordinary and Capital)	38793-3-0		38890-0-0
Total, closing balance			
Grand total, including closing balance.	38793-3-0		38890-0-0

(Sd) A. V. Sathyan
District Inspector of Schools
Vellore.

Replies to the Audit Report on the Elementary Education Fund
Accounts of Gulliyattam Municipality for 1945-46.

Paragraph 5:- A sum of Rs.49/- has since been recovered in Vr.Nos. 388, 528 and 750 of 1946-47. The remaining amount of Rs.5/- will be recovered when his provident fund account is settled and credit pointed out during next audit.

Paragraph 4:- The approval of the Director of public instruction Madras for the excess expenditure has been obtained in his L.Ps.8504/46 dated 11-10-46 (Copy enclosed).

Paragraph 6:-

Paragraph 6:- A revised certificate of age and health for R. Vimalasundari has been obtained and will be shown during next audit.

(b) There are only two more such cases. The revised certificates will be obtained in these cases also and produced at the next audit.

Paragraph 7:- The voucher is said to have been mislaid. I am investigating into the matter.

Paragraph 8 (a) Two ^{Chairs} and one time piece were stated to have been found missing in the Copalapurem Muhammadan Girls' School according to the Audit Report. Vide Annual Objection statement item 5 (a). But the verification officer has stated that only 2 chairs were found and one time piece was not found. Hence only one chair and one time piece were missing. The time piece has since been traced and produced. I am taking necessary action to recover the cost of one missing chair.

The seven benches stated to have been found missing in this paragraph relate to Pichanoor Elementary School. Vide Annual Objection Statement item 5 (b) 5 benches were transferred to the Telegu Girls' School. The entry in the Tools and Plants Register of that school may be verified during local audit. Two benches were unserviceable and hence written off in Council resolution No.734 dated 27-3-46. The connected records will be produced for verification during local audit.

(b) The slates were supplied during 10 years preceeding 1945-46. The unserviceable slates were not written off every year. Hence the then Commissioner after satisfying

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satisfying the unserviceableness of the slates, recommended the write off of the 97 slates and the Council also sanctioned the write off in Council Resolution No.231 dated 20-7-45. The connected records may be verified during local audit.

(c) One chair reported to be missing was already produced in office on 26-2-45 and as it was unserviceable, it was condemned and written off in Council Resolution No.230 dated 20-7-45. The connected records may be verified during local audit.

pranti paragraph 11:-

The Annual Objection Statement is returned with replies.

VM.25/11.a.

C. M. Narasimulu
COMMISSIONER.

Copy of the Proceedings L.Dis.No.8504-B3/46 dated 11-10-46 of the Director of Public Instruction, Madras, to the Commissioner Gudiattam Municipality.

Sub:- Elementary Education - Funds - Gudiattam Municipality 1945-46
Excess over Budget Estimate - Approved.

Read:- Letter No. R.EI-6875/46 dated 23-9-46 of the Commissioner, Gudiattam Municipality.

Under the powers delegated in G.O.No.139 Education dated 29-1-42 sanction is accorded for the reappropriation of funds under the Elementary Education Fund Account of the Gudiattam Municipality for the year 1945-46 from the following heads "2. Contingencies & ~~Equipment~~ Equipment -4. Repairs to buildings" to the head 1. Staff salaries & allowances.

	Masters.	304-14-0
Contribution to Provident Fund.		180- 0-0
		<u>484-14-0</u>

SD. R. Narasimulu,
For Director of Public Instruction.

(True copy)

C. M. Narasimulu
Commissioner.

Proceedings of the Municipal Council, Gudiattam passed at its ^{special} general meeting held on 20 - 11 - 1946

Council Resolution No 402 dated 20-11-46.

ppl-2
Read Audit Report on the Elementary Education Fund Accounts for 1945-46 and the draft replies of the Commissioner.

Resolution:-

Approved.

(SD.) M.V.Doraiswami Mudaliar.
Chairman.

(True extract)

C. M. Narasimulu
Commissioner.

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25/11/46

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L.F. 7706
23/12/46

EXAMINER'S OFFICE:

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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.

M. D. S.

Asst. Examiner of L.F. Accounts.

Rm
18/12/46

79/10/1 Ch. w/ (b) EPHCC-1
Audit Report - 1945-46 - E.E. fund -
Rel. d. Gudiyattam - Recorded.
From the Exr of L.F.A., L.F. 7706, d/23.12.46.
G.O. (Ms) 44 Edm. d/ 10.1.1947
Recorded.

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To the Commr.
Gudiyattam City
(thru the C.M.C.)
" D.P.I.
(with copy of audit
report)
" " Exr of L.F.A.
M. D. S.
11/1

AP
8/1/47
AP
8/1/47

OSM
9/1/47

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