

Class.
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Edu. (1948)

[Despatch Abstract.]

G.O. No. 1022 Edu.
Ms.

Dated 29-4-48.

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LF

L.F. 6855 / 16.1.48.

Office of the Examiner of
Local Fund Accounts
Kilpauk Post Madras
Sd/-



26/1
(1)

Subject — Ref from the Commissioner,
Municipal Council — Triuvannamalai.
Audit Report E E Fund 1946-47 returned with reply.

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

R. K. Chari
2.2.1948

Asst. Examining Local
Fund Accounts.

To
The Secretary to Government
Education and Public Health Dept.
Madras.

L.F. 3426/21-8-47

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF
THE TIRUVANNAMALAI MUNICIPAL COUNCIL OF THE
NORTH ARCOT DISTRICT FOR THE YEAR
1946-47.

Name of auditor : Sri A.V. Sabesan, Dt. Inspector of Local Fund Accounts.

Time taken for audit: From 26th June 1947 to 10th July 1947

The office of Executive Authority was held by Sri K. Narayana-swamy Iyer throughout the year.

2. The receipts and payments during the year are shown in the abstract of the annual account appended, together with the opening and closing balances ~~in the cash book~~. The opening ~~and closing~~ 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. 54,582-3-10 agrees with the consolidated closing balance of the various funds as per the abstract attached to the account for 1947 and is in agreement with the balance in the Treasury and Bank Pass books 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 detailed in the annual objection statement for 1946-47 which should be treated as part of this 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 the allotment in the sanctioned budget as shown below:-

Heads of account	Budget Allotment Rs.	Actual Expenditure Rs.
(i) Staff: Gratuity		278/-
(ii) Repairs to Buildings	200/-	486/-

(a) Though there is excess under the sub head "Gratuity", yet the total expenditure under "Staff" does not exceed the total provision for that purpose. Hence the excess can be reappropriated

M. The Director has signed within 2 days

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reappropriated from other minor heads. The sanction of the council necessary for the same was not obtained.

(b) In the case of item (ii) above, the excess is to be met by reappropriation from the ^{other} major head. Hence the approval of the Director of Public Instruction for the transfer of funds is required as laid down in G.O.No.139 Edn., dated 29th January 1942. The same was not however obtained till the date of audit.

5. EXCESS PAYMENT TO SCHOOL MISTRESS HABIBABEE:

This school mistress is drawing pay in the time scale of Rs.20-2/2-1/2-28 when her pay was raised from Rs.24/- she was paid Rs.26/- per mensem instead of the next stage of Rs.25/- in the scale. The excess payment so made from 17th June 1946 to 30th June 1947 (viz.) Rs.12-8-0 would need recovery

6. The result of audit may be considered satisfactory.

7. The gross receipts and charges for the year were Rs.42,660-5-4 and Rs.41,886-8-0 respectively.

8. Two objections involving Rs.12-8-0 were pending settlement as detailed in the annual objection statement.

R. RAGHAVACHARIAR,
Assistant Examiner of Local Fund 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.

ADVANCE COPY

Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of Tiruvannamalai municipal council (for the year ended 31st March 1947) 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 Dt. Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.No.

/TRUE COPY/

R. Krishnamoorthy

SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts
Madras-10.

27/8

Actuals of 194 - 4	Revised Estimate for 194 - 4	Heads of accounts.	Actual for the year. (4)	Final Budget appropriation. (5)	Remarks. (6)
(1)	(2)	(3)			
		C. ELY EDUCATION ACCOUNT.			
		Opening Balance.	1,229.3.1		
		Receipts - Ordinary.			
		1. Opening balance -			
		1. Education tax -			
		Gross collections ..	15,063.12.9	14,520.00	
		Deduct collection charges.	902.00		
		Net. ..			
		2. Fines and penalties under the Ely. Education Act.			
		3. Income from investments, etc.			
		4. School fees. ..			
		5. Contributions. ..			
		6. Other receipts. ..	16.0.0	20.0.0	
		7. Government grants:-			
		(1) Under section 37 of the Ely. Education Act.		4,750.0.0	
		(ii) Under proviso to sec. 37 of the Ely. Education Act.	16,304.10.0	11,380.0.0	
		8. Contribution from the General Accounts:-			
		(a) For payment of temporary allowance of Rs.4.			
		(b) For other purposes ..	12,220.00	12,220.00	
		9. Investments realised.			
		10. Advance recovered. ..			
		Deduct refunds.	42.1.5		
		Deduct amount transferred to capital.			
		Grand Total.	42,660.5.4	42,890.0.0	
		Add amount relating to endowments shown under H. Endowments Account. (For details, vide subsidiary Account)			
		Grand total.	42,660.5.4	42,890.0.0	
		CAPITAL.			
		1. Government grants.			
		2. Contributions.			
		3. Loans.			
		4. Contributions from General Account - Ordinary.			
		5. Investments realised.			
		6. Add amount transferred from Ordinary.			
		Total.			
		Add amount relating to endowments shown under H. Endowments Account. (For details			

[Faint, mostly illegible handwritten text and numbers on the left page, possibly bleed-through from the reverse side.]

	(1)	(2)	(3)	(4)	(5)	(6)
vide Subsidiary Account)						
Grand total..						
Total Receipts-Ordinary and capital. ..				42,660.5-4	42,890.0-0	
Grnat. total, including opening Balance.				43,889.8-5	42,890.0-0	
<u>Expenditure-Ordinary.</u>						
1. Staff:-						
Salaries and allowances-Masters. ..			21,968.14-0		36,040.0-0	
Clerks and servants. ..			DA 13,680.11-0			
Contribution to P.Fund. {			144.0-0		340.0-0	
Travelling allowance. {			192.0-0			
Stipend of teachers sent for training gratuity. {			1,104.0-0		1,500.0-0	
			278.0-0			
2. Contingencies & equipment-						
Contingencies. ..						
House rent. ..				1761.10-0	1,590.0-0	
Other items. ..				1060.4-0		
Equipment:- {				1149.7-0	2,570.0-0	
Furniture & apparatus. ..					300.0-0	
Library books & maps. ..				61.10-0	300.0-0	
Other items. ..					50.0-0	
3. Prizes & Scholarships. ..						
4. Repairs to buildings. ..				486.0-0	200.0-0	
5. Interest on & repayment of debt. ..						
6. Investments made. ..						
7. Advance recoverable. ..						
Total. ..				41,886.8-0	42,890.0-0	
Add amount relating to endowments shown under H. Endowments Account. (For details, vide subsidiary account)						
Grant total.						
<u>Capital.</u>						
1. Land and buildings. ..						
2. Equipment:-						
(1) Furniture & apparatus. ..						
(2) Library books & maps. ..						
(3) Investments made. ..						
(4) Other items. ..						
Total. ..						
Add amount relating to endowments shown under H. Endowments Account. (For details, vide subsidiary account)						
Grand total.						
Total Ordinary and Capital. ..				41,886.8-0	42,890.0-0	
Closing Balance. ..				21,003.5-0		
Grand total, including balance.				43,889.8-5	42,890.0-0	

*Comp
Muzumdar
(24.7.41)*

*J. V. Salve
Dist. Inspector of Local Fund Act.
V. Chow.*

No.A1-4450/47.

REPLIES TO AUDIT REPORT - ELEMENTARY EDUCATION FUNDS.

Para 4 (a) The Council its resolution No.199 dated 1-10-47 sanctioned the appropriations. Copy enclosed.

(b) The appropriation from other major head has been approved by the Direct of Public Instruction, Madras in his letter L.Dis.3039. B2/47 dated 20-10-47 (Copy enclosed)

Para 5 The excess payment made have been recovered in 3 instalments from the pay drawn in September, October and November '47. The same will be showin during next local audit.

Municipal Office,
Tiruvannamalai,
D/26-11-47.

28/11/47

C. P. Manoj
(12/11/47)
Commissioner.

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Minutes of proceedings of the Municipal Council, Tiruvannamalai passed at its ordinary meeting held at 9-30 A.M. on 17th November, 1947.

.....
PRESENT :

Sri P.U. Shanmugham, Chairman, Municipal Council and
22 Councillors.

Subject No.23.

Audit report on the Elementary Education fund account for 1946-47 and the replies thereon.

Replies approved.

Sd.P.U. Shanmugham,
Chairman.

(True copy)

Municipal Office,
Tiruvannamalai,
5/6-12-1947.
Ss.9-12.

C. V. Manjayan
Commissioner.

PROCEEDINGS OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
I.Dis. No.3038 B.2/47 dated 20th October 1947.

Subject.

EXPENDITURE - Elementary Education Fund - Repairs to buildings -
Excess over allotment - Provided in the budget - Reappropriation -
sanctioned.

READ - The following:

R.O.C.NO.4450 A-1/47 dated 6th October 1947 from the
Commissioner, Tiruvannamalai Municipal Council:

Under the powers delegated in G.O.No.139, Education, dated
29th January 1942, the Director is pleased to sanction the reappropria-
tion of the Elementary Education Fund as noted below:

Head of Account from which the
reappropriation is to be made
and amount.

Head of account of which
reappropriation is to be
made and amount.

1. Contingencies and Equipment
Rs.286/-

Repairs to buildings Rs.286/-

V.R. RANGANATHAN,
for Director of Public Instruction.
(True copy)
Forwarded/By order

Sd.
Superintendent.

To the Commissioner, Tiruvannamalai Municipality.
(True copy)
Municipal Office,
Tiruvannamalai,
2/6-12-1947.

Commissioner.

Ss.9-12. 8
2/11/47

C.No. 3611/48

11/29/48

Edn. & P.H.(G.I.) Deptt.

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council, Tiruvannamalai, .. - Recorded with

remarks.

READ: From the Municipal Commissioner, ...,
Ref. No. dated

10-1-48 From the Examiner of Local Fund Accounts, L.F.No. 6855/
dated. 16-1-48

DP ORDER No. 11.22. EDUCATION, dated the 29/1/48
28/1/48

Recorded.
16/27.4.48

28/1/48

To The Municipal Commissioner, Tiruvannamalai.
The D.P.I. through C.M.C.
The D.P.I. (with a copy of
Audit report)
The Examiner of L.F.Accounts.
Spare copy.

19/2/48

