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Sp
Edm. #15 (194⁸) Department.

Ms. SERIES.

G.O. NO.

1055. *Edm.*

Dated

30-4-1948.

(10)
[Despatch Abstract.]

Back Papers.

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

Further Papers.

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

A.F. 8647
2.3.48

Examiner's Office.

Subject: Audit Report - Elementary Education Funds - 1946-47 -
Vellore Municipal Council, North Arcot.

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

15831

Assistant Examiner.

14.1.48

L.F. 4022 / (9.9.47)

3

Audit Report on the Elementary Education ^{Fund} account of the Vellore Municipality (North Arcot District) for the year 1946-47.

-:-:-

Name of auditor:- Sri A. V. Sabesa Ayyar,
District Inspector of Local Fund Accounts.

Time taken for audit:- From 28th July 1947 to 3rd September '47.

The Office of the Executive Authority was held by Sri. P. C. Venappal Naidu, Commissioner from 1st April 1946 to 23rd February 1947 and by Sri. S. S. Sankara Menon from 24th February 1947 to 31st March 1947.

2. The receipts and payments during the year are shown in the abstract of the annual account appended to ether 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~~ ^{ledger} is maintained for both the General and Elementary Education Funds. The closing balance in the Cash Book agrees with the consolidated closing balance of the various funds as per abstracts attached in the account for March 1947 and is in agreement with the balance in the Treasury Pass Book after allowing for outstanding cheques and unremitted revenue ~~taxes~~ in hand at the close of the year.

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

4. The result of audit may be considered satisfactory.

5. The receipts and cheques for the year were Rs. 78,661-7-2 and Rs. 33,111-2-7 respectively.

6. Objections outstanding: Thirteen items of objections relating to the year involving Rs. 84-13-0 were pending settlement as detailed in the Annual objection statement.

R. Raghavachariar,
Assistant Examiner of Local Fund Accounts,
Eastern Circle, 3 a l e m.

Forwarded to the

Forwarded to the Executive Authority Vellore Municipal Council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund 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 Elementary Education Fund Accounts of the Vellore Municipal Council for the year ended 31st March 1947 is herewith forwarded to the Secretary to Government, Education & Public Health Department, Madras, with reference to rule 58(d) of Schedule IV of the Madras District Municipalities Act, 1920. The original in L.F. is forwarded to the Executive Authority, Ari Vellore, dated: _____

/True copy/

P. S. Venugopal Naidu

Superintendent,
Office of the Examiner of Local Fund
Accounts, Alipattur P.O., Madras-10.

16/9/47

AUDIT REPORT ON THE ELEMENTARY EDUCATION ACCOUNTS OF THE
VELLORE MUNICIPALITY (North Arcot District) FOR
THE YEAR 1946-47.

Name of Auditor:-

Sri A.V. Sabesa Ayyar, District
Inspector of Local Fund Accounts.

Time taken for audit:-

From 28th July 1947 to 3rd September
1947.

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The Office of the Executive Authority was held by
Sri P.S. Venugopal Naidu, Commissioner from 1-4-1946 to 23-2-47
and by Sri P.A. Sankara Menon from 24-2-1947 to 31-3-1947.

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. 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. The closing balance in the Cash Book agrees with the consolidated closing balance of the previous funds as per abstracts attached in the account for March 1947 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 more important irregularities are detailed below: Irregularities of a minor nature have been detailed in the annual objection statement which should be read as part of this report.

4. The result of audit may be considered satisfactory.

5. The receipts and charges for the year were Rs. 78,661-7-2 and Rs. 83,111-2-7 respectively.

6. Objections outstanding:- Thirteen items of objections relating to the year involving Rs. 84-13-0 were pending settlement as detailed in the Audit Objection Statement.

ASSISTANT EXAMINER
of Local Fund Accounts.

Actuals Revised
of 194 Estimate
- 4 . for 194
-4 .

Heads of accounts.

Actual
for
the year.

Final
Budget
appro-
pria-
tion.

Remarks

Receipts - OrdinaryRs. Rs.
8,021 14 11

I. Opening balance	..				
1. Education tax	..				
Gross collections	..	35,225	0	0	32,800
Deduct collection charges.	..	1,804	0	0	
2. Fines and penalties under the Ely. Edn. Act.	..				
3. Income from investment Etc.	..				
4. School fees	..				
5. Contributions	..				
6. Other receipts.	..	120	11	0	100
Subsidy from Provincial funds towards payment of D.A. to staff in 1944-45	..	1,542	0	0	
7. Government grant:					
(i) Under section 37 of the Ele. Edn. Act.	..	20,592	5	0	12,000
(ii) Under proviso to Sec. 37 of Ele. Edn. Act.	..	10,155	0	0	18,062
(iii) Compensation for loss of income from Profes- sion tax.	..	2,621	12	0	2,622
(iv) P. amount to be adjusted from arrear toll compensation grant.	..				11,933
8. Contribution from the General Account.					
(a) For payment of temporary allowance of Rs. 4/-	..				
(b) For other purposes	..	10,270	0	0	10,270
9. Investment realised	..				
10. Advance recovered	..				
Deduct refunds	..	61	5	3	250
Deduct amount transfer- red to Capital.	..	52	6	0	
Total:-	..	78,609	1	2	87,537

Add amount relating to endow-
ments shown under H. Endowments
Account. (For details, vide
subsidiary Account)

Grand Total:-

78,609 1 2 87,537

CAPITAL.

1. Government grants,
2. Contributions.
3. Loans.
4. Contributions from General account - Ordinary.
5. Investment realized.

1. 2. 3. 4. 5. 6.

6. Add amount transferred from Ordinary. 52 6 0
 Total:- 52 6 0
 Add amount relating to endowments shown under H. Endowments Account. (For details vide subsidiary Account.)
 Grand Total:- 52 6 0

Total receipts - ordinary and Capital. 78,661 7 2 87,537
 Grand total, including opening Balance. 86,683 6 1 87,537

Expenditure - Ordinary

1. Staff:-
 Salaries and allowances- 41,129 6 0 41,129
 Masters. Dearness allowance 32,846 14 0 32,847
 Clerks and servants ...
 Contribution to P.F. 2,308 0 0 2,308
 Travelling Allowance.
 Stipend of teachers sent for training gratuity.

2. Contingencies & equipment-
 Contingencies. .. 3,202 2 6 3,202
 House rent. .. 3,202 2 6 3,202
 Other items. .. 2,935 15 1 2,936
 Equipment-
 Furniture & apparatus.
 Library and maps.
 Other items. .. 150 0 0 150

3. Prizes & Scholarships.
 4. Repairs to buildings. 538 13 0 540

5. Interest on & repayment of debt.
 6. Investments made.
 7. Advance recoverable.
 Total. 83,111 2 7 83,112

Add amount relating to endowments shown under H. Endowments Account (For details, vide subsidiary account)
 Grand total. 83,111 2 7 83,112

Capital.

1. Land and buildings.
 2. Equipment:-
 (1) Furniture and 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

1.	2.	3.	4.	5.	6.
		Total Ordinary and Capital.	63,111 2 7		83,112
		Closing balance.	3,572 3 6		4,425
		Grand total, including balance.	86,683 6 1		87,537

(Sd) A. V. Sabesa Ayyar,
District Inspector of
Local Fund Accounts.

/true copy/

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AUDIT REPORT - 1946-47 - ELEMENTARY EDUCATION - REPLIES.

Paras 1 and 2.

No remarks.

Para 3.

Annual objection statement is now returned with replies.

Paras 4 and 5.

No remarks.

Para 6.

The objection statement has been returned with replies.

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RS.13/12.p. 66

19/12

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Shan K. Mahalingam
COMMISSIONER. 8/12/47

Approved in M.C.R. 84. 5. 12. 47.

Extract from the minutes of proceedings of the meeting of the
Vellore Municipal Council held on 5-12-1947. (9)

84. Audit report on the general funds and elementary education
funds of the Vellore Municipality for the year 1946-47 with draft
replies.

Resolution:- Replies approved.

(Sd) A. K. Masilamani Chettiar,
Chairman.

/true copy/

P. S. Srinivasan
For Commissioner.

2. No. 158 of 1948

69.73
30/4

Edn. & P.H. (G.I.) Deptt. 16

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

remarks.

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

From the Examiner of Local Fund Accounts, L.F.No. 8647
dated. 2-3-48

ORDER No.
Ms. 105's EDUCATION, dated the 30/4/48

Recorded.

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28-4-48

one
29/4/48

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

25/5-48

