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G.O. No 1088, Edu.

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Dated. 3-5-48

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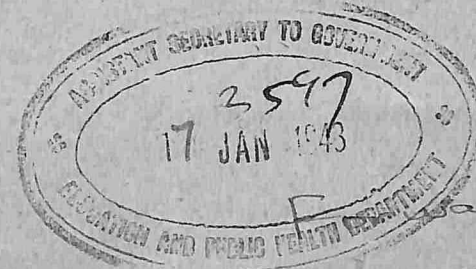
Office of the Examiner
Local Fund Accounts
Madras

LF. 6858
16.1.48

Dated . .

Reference : Letter from the Commissioner
Municipal Council Vaniyambol

Subject : Audit Report for the year 1946-47
Elementary Education Fund return
with replies



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
22.12.47

Assistant Examiner of
Local Fund Accounts

Sms
22.12.47

To

The Secretary to Government
Education and Public Health
Dept.

Madras

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

Name of auditor : Sri A.V. Sabesan, Dt. Inspector of L.F. Accounts
Time taken for audit: From 8th July 1947 to 21st July 1947.

The office of Executive Authority was held by Mr. J. Doraiswamy from 1st April 1946 to 31st March 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. The closing balance in the cash book viz., Rs 1,397-7-1 agrees with the balance in the account for March 1947. The sum total of the closing balances according to the cash book relating to the general and Elementary Education Fund is in agreement with the balance in the Treasury Pass book after allowing for unashed 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 an annual objection statement which should be treated as part of this report.

4. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT: The expenditure incurred during the year exceeded the provision sanctioned in the budget, without the necessary appropriation of funds having been sanctioned. The expenditure exceeded even the provision in the revised estimate, as shown below. The excess over budget requires the approval of the Director of Public Instruction according to G.O. No. 139 Edn., dated 29th January 1947 for the necessary reappropriation of funds from other main heads of account.

Head of account	Expenditure Rs. as per	Revised Estimate allotment Rs.
Ordinary: Contingencies		
Other items	3,223 7 0	3,140/-

5. EXCESS PAYMENT OF LEAVE SALARY TO M. NAJAN BI, SCHOOL MISTRESS
MUSLIN GIRLS SCHOOL PERIYAPET:

According to the leave account the credit in 1946. But she was granted 23rd November 1946 and without medical certificate for 6 days leave on average pay with

without medical certificate for 6 days from 23rd November 1946 and again leave on average pay without medical certificate from 9th December 1946 to 14th December 1946. This period of 12 days is therefore to be treated as leave on half pay and the excess over the half pay recovered.

(4) Even previously she was granted leave on full pay without medical certificate when the leave at credit in column 6 was not sufficient as shown below:-

Leave at credit in column 6 of leave account.	Date of going on leave.	Leave granted	Excess Leave
(i) 3 days	10-8-1940	10 days	7 days
(ii) 13 days	8-12-1943	15 days	2 days

The excess over half pay paid for these nine days would also need recovery

6. GOVERNMENT CONTRIBUTION TO THE MUNICIPAL COUNCIL UNDER SECTION 37 OF THE ELEMENTARY EDUCATION ACT:

Out of Rs.101/- refunded during the year under property tax a sum of Rs.10/- relates to education tax. This was not taken into account in claiming contribution from Government and under section 37 of the Elementary Education Act and get sanctioned in G.O.No.Ms.122 Edn., dated 28th July 1947. The contribution drawn in excess (viz) Rs.10/- would need its refund to Government.

- 7. The result of audit may be considered fairly satisfactory
- 8. The receipts and charges of the year were Rs.22,153-2-0 and Rs.20,961-13-7 respectively
- 9. Ten items of objections relating to the year involving Rs.18/- were pending settlement as detailed in the annual objection statement.

R. RAGHAVACHARIAR
Assistant Examiner of Local Fund Accounts,
Western North Circle, Kumbakonam

Forwarded to the Executive Authority of Vaniyambadi Municipal Council in duplicate with the request that the report may kindly be returned within two months to the St. Inspector of L.F. Accounts, North Arcot with your reply in triplicate duly approved by the Municipal Council for submission to Government.
Advance copy of the final statement of audit of the Elementary Education Fund Accounts of Vaniyambadi 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(a) of schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.No.

/TRUE COPY/

M. S. S. S. S.

SUPERINTENDENT,
Examiner of L.F. Accounts,
Madras.

Annual account of receipts and charges of the Elementary Edu. fund of the Vaniyambadi Municipal Council for 1946-47

Actuals of 194 - 4 -	Revised Estimate for 194 - 4 -	Heads of accounts.	Actual for the year. (4)	Final Budget appo. priation. (5)	Remarks. (6)
(1)	(2)	(3)	(4)	(5)	(6)

C. ELY. EDUCATION ACCOUNT.

Receipts - Ordinary.

1. Opening balance -	101-2-8	100/-
1. Education tax -		3500/-
Gross collections ..	3549-7-1	
Deduct collection charges. 213-8-1		
Net. ..	3335-15-0	
2. Fines and penalties under the Ely. Education Act.		
3. Income from investments, etc.		
4. School fees. ..		
5. Contributions. ..		
6. Other receipts. ..	29-1-0	20/-
7. Government grants:-		
(i) Under section 37 of the Ely. Education Act.	3418-0-0	3420/-
(ii) Under proviso to sec. 37 of the Ely. Education Act.	4942-0-0	4940/-
8. Contribution from the General Accounts:-		
(a) For payment of temporary allowance of Rs.4.		
(b) For other purposes ..	10558-0-0	10558/-
9. Investments realised.		
10. Advance recovered. ..		125/-
Deduct refunds. 124-14-0		
Deduct amount transferred to capital.		22313
Grand Total.	22158-2-0	

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

Grand total. 22158-2-0 22313/-

Receipt CAPITAL.

- 1. Government grants.
- 2. Contributions.
- 3. Loans.
- 4. Contributions from General Account - Ordinary.
- 5. Investments realised.
- 6. Add amount transferred from Ordinary.

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

(1) (2) (3) (4) (5) (6)

vide Subsidiary Account)

Grand total..

Total Receipts-Ordinary and capital. ..

22158-2-0 22313/-

Grnat total, including opening Balance.

22259-4-8 22413/-

Expenditure-Ordinary.

1. Staff:-

Salaries and allowances-

Masters. ..

9339-3-0 9600/-

Clerks and servants. ..

6821-9-0 6730/-

Contribution to P.Fund.

468-0-0 550/-

Travelling Allowance.

210/-

Stipend of teachers sent for training gratuity.

2. Contingencies & equipment.

Contingencies. ..

962-0-0 990/-

House rent. ..

2011-7-0 1980/-

Other items.

Equipment:-

1217-0-0 1160/-

Furniture & apparatus.

40-0-0 100/-

Library books & maps.

50/-

Other items. ..

97-10-7 100/-

3. Prizes & Scholarships.

5-0-0 200/-

4. Repairs to buildings.

5. Interest on & repayment of debt.

6. Investments made.

7. Advance recoverable.

Total. .. 20961-13-7 21670/-

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

Grand total. 20961-13-7 21670/-

Expenditure Capital.

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.

1297-7-1

Grand total.

22259-4-8

743/-

22413

As the last Column are

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Copy of the proceedings of the meeting of the Taxation and Finance Committee of the Vaniyambadi Municipal Council held on 28-11-47.

11. Audit report on the ~~Examination~~ Elementary Education Funds of the Vaniyambadi Municipality for the year 1946-47 and replies thereon.

Resolution:-Replies furnished by the Commissioner approved.

Sd.C.L.Abdul Subhan,
Chairman, 28-11-47.

Copy of the proceedings of an ordinary meeting of the Municipal Council, Vaniyambadi held on 29-11-47.

254. Proceeding of the Finance and Taxation Committee dated 28-11-47.

Resolution:-Approved.

/True copy/

Sd.C.L.Abdul Subhan,
Chairman, 29-11-47.

Wahid
Commissioner.

1st/12

c.no. 3897/68

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

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

remarks.

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

From the Examiner of Local Fund Accounts, L.F.No. 6858
dated. 16-1-68

ORDER No.

Ms.

1088

EDUCATION, dated the

3.5.68

Recorded.

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

20/2/22

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