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Edu. (1948) Department.

Ms. SERIES.

G.O. NO. *20 20.* *Edu.*

Dated *14 - 8 - 48.*

[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.

L.F.No. 3454 / 30.7.48

Office of the Examiner of Local Fund
Accounts, Madras-2. Dated

Sub: Audit Report-1946-47-Elementary Education Fund-Tirupattur Municipal Council.

Forwarded to the Secretary to Government, Education and Public Health Department with copies of the replies of the commissioner and the resolution of the council, approving the same.
Paragraph 8 of the audit report.

The result of the enquiry may be required to be reported.
2) The delay of nearly seven months in returning the audit report with replies has not been explained.

57043

AS

Assistant Examiner of L.F.Accts.,
Western Circle, Salem.

To
The Secretary to Government,
Education and Public Health Department,
Madras.



L.F. 4306 / 26.9.47.

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

Name of auditor: **Kann Sri A.V. Sabagan, District Inspector of**
Local Fund Accounts.

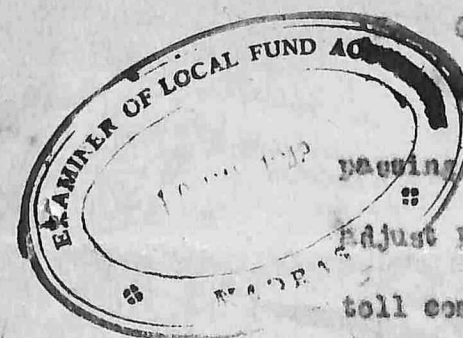
Time taken for audit: **From the 5th September 1947 to the**
13th September 1947.

The office of the Executive Authority was held by Sri E.V. Somasundaram from the 1st April 1946 to the 17th October 1946, by Sri C. Gampathi Pillay from the 18th October 1946 to the 29th November 1946, and by Sri N. Rammiswamy Naidu from the 30th November 1946 to the 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. A single cash book was maintained for both the general and elementary education funds. The closing balance in the cash book, viz., Rs.42,730-15-8 agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1947 and is in agreement with the Treasury pass book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

GENERAL REVIEW.

In G.O.No. Ms.487, Education, dated the 6th March 1946, while passing orders on the budget for 1946-47, the Council was advised to adjust Rs.14,970/- to the Elementary Education account from the arrears toll compensation grant of 1946-47 to avoid a deficit balance under the Elementary Education Fund budget to this extent. Though an amount of Rs.14,530-15-1 was drawn as arrears toll compensation grant during the year, the whole amount was credited to the general account, contrary to this order. The result is that the Elementary Education account closed with a huge deficit of Rs.11,364-8-11. Hence this amount is now to be transferred from the general account to this account.



4. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in an objection statement, which should be treated as part of this report.

5. PENDING OBJECTIONS OF PREVIOUS YEARS.

put up PARAGRAPH 16 OF THE AUDIT REPORT FOR 1945-46 REGARDING TOOLS AND PLANT ACCOUNT.

It was noticed that there were shortage of articles of furniture as detailed below. They should be accounted for; or the cost thereof would need recovery from the persons responsible.

	Name of article.	No. found short.
(a) Ismailkhannet School	Teakwood chairs	2
	Sitting planks	7
(b) Mahomedan Girls School	Back benches	6
	Backless benches	4

6. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT.

The expenditure incurred during the year exceeded the provision sanctioned in the budget without the necessary reappropriation of funds having been obtained, as shown below:-

(1) CAPITAL. When there was no provision at all under this head, a sum of Rs.6,443-8-0 was spent. The sanction of Government required for this under G.O.No. 129, Education, dated the 20th January 1942, only be obtained.

put up (11) ORDINARY. - REPAIRS TO BUILDING.

Against the provision of Rs.50/- in the budget, the actual expenditure was Rs.76/-. As there is balance available under other major heads of account, approval of the Director of Public Health Instruction is necessary under the G.O. quoted above.

7. RECOVERY OF SUBSCRIPTION TO THE MUNICIPAL PROVIDENT FUND - DEFECT.

(a) The following two school mistresses were confirmed with effect from the 1st December 1946 and the 1st November 1946. But the subscription was recovered from them from October 1946 and March 1947. This is contrary to the provisions of rule 4 of the Provident Fund rules, issued with G.O. No.4498, L. & M., dated the 10th November 1938 as amended.

Name of teacher.

Date of effect of confirmation.

Date from which subscription was recovered.

(1) D. Mercy Kamalabai	28-12-1945	1-10-1946
(11) K. P. Kamala Asirvatham	1-11-1946	1-3-1947

(b) The age and health certificates produced by these two teachers newly confirmed were also not produced to see if the certificates had been obtained from the proper authority.

8. TOOLS AND PLANT ACCOUNT.

During verification of the balances on hand the following verifications were noticed by the Commissioner. The same would need to be explained or the cost of the articles recovered from the persons responsible:-

Name of article.

Number found short.

(1) Black Board	Two
(11) Back benches	Two
(111) Spade	One
(iv) Lock	One

Particulars of the schools in which the articles were found short, are furnished in item 7 of the annual objection statement.

9. SERVICE BOOKS AND LEAVE ACCOUNTS.

In some cases leave account was not worked out; leave granted was not recorded in the service register; entries in the service register were not correct in a few cases. Full details of the instances are furnished in items 1, 2 and 6 of the annual objection statement and item 6 of the first half year objection statement.

10. The general result of audit may be considered fairly satisfactory.

11. The ~~receipts~~ receipts and charges of the year were Rs.44,328-7-11 and Rs.48,107-1-3 respectively.

12. Twenty four items of objections involving Rs.16/- were pending settlement as detailed in the annual objection statement.

Year.	Number	Amount. Rs. A. P.
1945-46	7	-
1946-47	17	16 0 0
	24	16 0 0

S. Raghavachariar,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

Forwarded to the Executive Authority of the Tirupattur 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, Vellore, 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 Tirupattur Municipal Council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras, with reference to Rule 53(4) of Schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.F.No. dated

/True Copy/

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24/9/47

Superintendent,
Office of the Examiner of Local Fund Accounts,
Madras.

USE/23.9.47.

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

- p3 (3) Though it was anticipated that there would be a ~~deficit~~ closing balance of Rs. 14970/-, the deficit closing balance for 1945-46 was Rs. 14530-13-0. Hence Rs. 14530-13-0 has been adjusted to Elementary Education Funds in T.E. Vr. 15/9-47.
- p4 (6) This has been written off the accounts in Council Resolution No. 553 dated 13-2-48.
- Shid (6) 1. Sanction of Government is being applied for.
ii. Sanction of Director of Public Instruction is being applied for.
- Shid (7) Since recovered in MrR. 424 dated 7-10-47. M.R. 377 dated 15-9-47.
b) Since obtained.
- p5 (8) This is under investigation.
- (9) Since revised.

P.S.K.8/6/

J. Louis way
COMMISSIONER. *Shid*

Shid
8/6/48

Shid
8/6/48

8297
COPY OF COUNCIL RESOLUTION NO. 95 DATED. 4-6-48 . 796

READ:- Audit Report on the the general and Elementary Education Fund
Accounts of this Municipality for 1946 -47 and the replies thereto

RESOLUTION:- The replies were read and approved .

SD. C.M.Subramania Naidu
CHAIRMAN .

/ TRUE - EXTRACT /

Municipal Office.
Tirupattur N.A.
Date. 26-6-48 .

4/4
J. Doraiswamy
COMMISSIONER. *[Signature]*

[Signature]
26/6/48

[Signature]
26/6/48

8 7 11/8

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

* * *

- (3) Though it was anticipated that there would be a ~~deficit~~ ^{deficit} closing balance of Rs. 14970/-, the deficit closing balance for 1945--46 was Rs. 14530-13-0. Hence Rs. 14530-13-0 has been adjusted to Elementary Education Funds in T.E. Vr. 15/9-47.
- (5) This has been written off the accounts in Council Resolution No. 553 dated 13-2-48.
- (6) i. Sanction of Government is being applied for.
ii. Sanction of Director of Public Instruction is being applied for.
- (7) Since recovered in Mr. 424 dated 7-10-47 and Mr. 377 dated 16-9-47.
b) Since obtained.
- (8) This is under investigation.
- (9) Since revised.

P.S.K.8/6/

J. Saraiway
COMMISSIONER.

8/11/48

9/11/48

Annual account - 1946-47. *Thompson's Murphy*
Elementary Education Fund

Actuals of 194 - 46.	Revised Estimate for 194 - 47.	Head of Account.	Actual for the year.	Final Budget Appro- priation.
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Receipts - ordinary.

Opening balance.	- 7580 - 13-1	- 4010
1. Education tax - Gross collection	14160 - 0-8	13,000
Deduct collection charges. Net.	943 - 0-0	4,000
2. Fines and penalties under the Ky. Edn. Act.	13217 - 0-8	9000
3. Income from investments etc.		
4. School fees.		
5. Contributions.		
6. Other receipts.	67-3-3	110
7. Government grants:- (1) Under sec. 37 of the Ky. Edn. Act.	7082-4-0	3300
(ii) Under proviso to sec. 37 of the Ky. Edn. Act.	10850-0-0	10850
<i>With Payment of dearness allow.</i>		14,970
8. Contributions from the General Accounts. (a) For payment of temporary allowance of Rs. 4/- (b) For other purposes.	13,110-0-0	4560
9. Investments realized.		
10. Advance recovered. Deduct refunds. Deduct amount transferred to capital. Total.	3-0-0	
Add amount relating to endow- ments shown under H. Endowments Account -(for details vide sub- sidiary account.) Grand Total.		

RECEIPTS CAPITAL.

1. Government grants.
2. Contributions.
3. Loans.
4. Contributions from Gene-
ral account - ordinary.
5. Investments realized.
6. Add amount transferred
from ordinary.

Total.
Add amount relating to endow-
ment as shown under H. Endow-
ments account-(For details
vide subsidiary account.
Grand Total..

Total receipts-ordinary and
capital.

Grand total, including
opening balance.

44323-7-11 42790-0-0

44323-7-11 42,790-0-0
→ 44323-7-11

36762-10-10 38780

12

011 8-8-10

0088 0-4-1205

~~0088~~ 0-0-02801
01 P. 11

unlike amount of temporary

0524 0-0-011.81

0-0-8

0-0-02524 145-554-4

Journal account - 1941-42
 School account - 1941-42

0101 - 1-31 - 0825 -
 000.81 8-0-0141
 000.4 0-0-84P
 000P 8-0-84P

011 8-8-3
 0088 0-4-8087

02801 0-0-08201
 02P.11

0222 0-0-011.81

0-0-8

0-0-025.11 11-5-8841

0-0-025.11 11-5-8841

0-0-025.11 11-5-8841

(1)	(2)	(3)	(4)	(5)
Expenditure ordinary.				
1. Staff.		20555-14-6	20600	
Salaries and allowances.				
Masters.	D.A.	13253-2-6	13260	
Clarks and servants.	D.A.	1402-0	200	
Contribution to P. Fund.		176-0-0	190	
Travelling allowance.		1001-0-0	1000	
Stipend to teachers sent for training gratuity.	gratuity	101-4-0	100.	
Collection charges.				
2. Contingent & equipment.				
Contingencies.		2375-15-3	2990	
House rent.				
Other items.		2165-1-6.	2550	
Equipment.	D.A.	1150-0-0	960	
Furniture and apparatus.		101-8-0	200	
Library books and maps.		62-7-0	80	
Other items.		63-3-0	100	
3. Prizes & scholar ships.				
4. Repairs to building.		76-0-0	100	
5. Interest on & repayment of debt.		442-0-0	440	
6. Investment made.				
7. Advance recoverable.				
Total.		41663-9-9	42770	
Add amount relating to endowments shown under H. Endowments Account. (for details vide subsidiary account)				
Grant total.		41663-9-9	42770	
Expenditure Capital.				
1. Land and buildings.		6443-8-0	6450	
2. Equipment:-				
(1) Furniture & apparatus				
(2) Library books and maps.				
(3) Investments made.				
(4) other items.				
Total.		6443-8-0	6450	
Add amount relating to endowments shown under H. Endowments account (for details vide subsidiary account.)				
Grand total.		6443-8-0	6450.	
Total ordinary and capital.		48107-1-9	49220	
Closing balance.		-11364-6-11	-10440	
Grand Total, including balance.		3878	38780.	
		38742-10-10	38780.	
J. P. Bhimani District Inspector of Local Fund account 28/7/64				

District Inspector of Local Fund Accounts
T e l l o r e.

J. P. [Signature]
District Inspector of Local Fund

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