

close
88

Sectt. II-27-53,004-27-10-47.

Edm. P.H. (1947) Department.

MS SERIES.

G.O. NO. 101 Edm

Dated 18.1.65

②

[Despatch Abstract.]

Audit Report - 1947-48 - E.C.

Fund - Ml. Cl. Vanungambadi - Received
with Remances

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. 7192

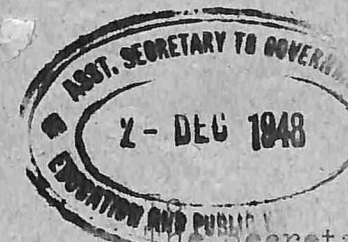
Office of the Examiner of Local Fund
Accounts, Madras-2. Dated. 30-11-48

Ref: Audit report-1947-48-Vaniambody municipality-Elementary Edu-
cation Funds.

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.

Paragraph 5 of the audit report.

According to G.O. No. 1138 Edn. dated 11-8-23, the
specific sanction of the Government is necessary for reducing the
contribution fixed in the budget.



Rhopel

Assistant Examiner of Local Fund Accounts.

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

3
L.F. 3362 / 29.7.48

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF
THE VANIYAMBADI MUNICIPAL COUNCIL OF THE NORTH ACOT DISTRICT
FOR THE YEAR 1947-48.

- Name of auditor:-- Sri T.V. Chinmura, District Ins-
pector of Local Fund Accounts.
Time taken for audit:-- From the 17th June 1948 to the
22nd June 1948.

The office of Executive Authority was held by Mr. J.
Doraiswamy from the 1st April 1947 to the 19th October 1947
and by Mr. V.P. Bunkaraj from the 20th October 1947 to the 31st
March 1948.

2. The receipts and payments during the year are shown
in the abstract of the annual account appended together with
the opening closing balances. The opening balance in the
book is in agreement with the closing balance of the
previous year. The closing balance in the cash book viz.,
Rs. 120/4/4 agrees with the balance in the account for
March 1948. The sum total of the closing balances accord-
ing 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 encashed 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. The year closed with a small balance of Rs. 120/4/4
Against a receipt of Rs. 22,721-1-4 the expenditure went
upto Rs. 23,898-4-1 and the opening balance was thus en-
croached upon. As the financial position was thus not satis-
factory the EDUCATION Tax needs to be raised suitably.

5. CONTRIBUTIONS NOT MADE IN FULL. In order to
avoid a deficit in the Elementary Education Fund, the council
was directed in G.O. No. 189 Education dated the 1st February
1947 and in Memorandum No. 65190/47-2-G.1 Education dated
the 1st October 1947 to raise contributions from



Fund as under.

Amount to be adjusted from the A.T.C. Grant	Rs. 2,525
Contribution from the General Fund	6,240
Additional contribution from the General Fund	2,130
Total	10,895

But the actual contribution made was only Rs. 10,550/-.

6. FIXATION OF PAY IN THE REVISED SCALE OF PAY PROSPECT
and CONSEQUENT EXCESS PAYMENTS.

In the case of six teachers detailed in item 1 of the annual objection statement for 1947-48 their certificates were improved from lower to higher from the year noted against each. Hence "service in the existing scale of pay" for the

purpose of advance increments for these teachers is to be taken from the date of passing the Higher examination till 31-12-46. But their entire service was taken by mistake and advance increments were granted. The advance increments admissible and the excess of Rs. 163/- paid upto

31-12-47 are shown against each. The excess paid upto 31-3-48 on the above basis needs also to be recovered. Orders for the recovery were issued in Proceedings No. 2877/48 in May 1948 and the excess payments made were pending recovery.

7. TOOLS AND PLANT REGISTER. The stock on hand as on 31-3-48 was not verified and certified to. The closing balance was all in pencil. An abstract was not struck at the end of the Register. After verification they may be taken as opening balance for 1948-49.

8. The result of audit may be considered satisfactory.

9. The total receipts and charges of the year were Rs. 22,721-1-4 and Rs. 23,398-4-1 respectively.

-3-

10. Four objections relating to 1947-48 involving a sum of Rs. 163/- 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, Vaniyambadi 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 Vaniyambadi Municipal Council (for the year ended the 31st March 1948) 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 District Municipalities Act 1920. The original was forwarded to the Executive Authority, Salem in L.F.No. dated 1948.

(TRUE COPY) R. Raghavachariar

MAVS/20/7/1948. 217

Replies.

Para.4.

The Council in its resolution No.25 dated 26-4-48 has decided not to enhance the tax.

Para.5

The contribution from the General Account was transferred to Elementary Education Fund account during 1947-48 in excess of the amount ordered by Government. The revised estimate for 47-48 has also been approved in G.O.No.M.S.484 Edn dated 12-3-47. Hence no further amount has to be adjusted from the General Account; the Elementary Education fund Account has also ~~closed~~ with a ~~credit~~ credit balance during 1947-48.

Para.6.

The recoveries are being effected monthly regularly.

Para.7.

Verification has since been completed.

Copy of proceedings of an ordinary monthly meeting of the Municipal Council Vaniyambadi held on 29-10-48 at the municipal offices

279. Proceedings of Taxation and finance committee dated 29-10-48.

Resolution:-Approved.

Sd.K.Abdul Kareem
Chairman.

/True copy/

P.T.O.

Annual account of Receipts and charges of the Elementary Education Fund of the Vaniyambadi Municipal Council for 1947-48

Actuals of 1947-48	Revised Estimate for 1947-48	Head of Account.	Actual for the year.	Final Budget Appropriation.
--------------------	------------------------------	------------------	----------------------	-----------------------------

Receipts - ordinary.

Opening balance.	1297-7-1	743
1. Education tax - Gross collection	3667-0-4	3500
Deduct collection charges. Net.		
2. Fines and penalties under the Ely. Edn. Act.		
3. Income from investments etc.		
4. School fees.		
5. Contributions.		2525
6. Other receipts.	22-10-0	20
7. Government grant:-		
(i) Under sec. 37 of the Ely. Edn. Act.	3549-7-0	3500
(ii) Under proviso to sec. 37 of the Ely. Edn. Act.	4942-0-0	4942
8. Contribution from the General Accounts.		
(a) For payment of temporary allowance of Rs. 4/-	10550-0-0	6240
(b) For other purposes.		
9. Investments realised.		
10. Advance recovered. Deduct refunds.	10-0-0	
Deduct amount transferred to capital.		
Total.	22721-1-4	20727

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

Grand Total.

RECEIPTS CAPITAL.

- Government grants.
- Contributions.
- Loans.
- Contributions from General Account - ordinary.
- Investments realised.
- Add amount transferred from ordinary.

Total.

Add amount relating to endowment as shown under H. Endowments Account -(For details vide subsidiary account.)

Grand Total..

Total receipts-ordinary and capital.

Grant total, including opening balance.

22721-1-4 20727

24018-8-5 21470

Copy of proceedings of the Taxation and Finance committee of the Municipal Council Vaniyambadi held on 29-10-48, at the Municipal office.

VI. Audit Report on General funds for 1947-48 together with the replies thereon.

Resolution:- Replies approved.

Sd. K. Abdul Kareem
Chairman.

/True copy/

Sd. K. Abdul Kareem
Manager.

Copy of proceedings of an ordinary monthly meeting of the Municipal Council Vaniyambadi held on 29-10-48 at the Municipal office.

Copy of proceedings of Taxation and Finance committee dated 29-10-48.

Resolution:- Approved.

Sd. K. Abdul Kareem
Chairman.

/True copy/

District Inspector of Local Fund Account
V e l l o r e.

Final account of Parents and Charities of the Government

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

Expenditure ordinary.
I. Staff.
Salaries and allowances.
Masters.
Clerks and servants.
Contribution to P. Fund.
Traveling allowance.
Stipend to teachers and for
training gratuity.
Collection charges.
II. Contingent & equipment.
Contingencies.
House rent.
Other items.
Equipment.
Furniture and apparatus.
Library books and maps.
Other items.
III. Prizes & Scholar ships.
IV. Repairs to building.
V. Interest on & repayment
of debt.
VI. Investment made.
VII. Advance recoverable.
Total.
Add amount relating to endow-
ments shown under H. Endowments
Account. (for details vide sub-
sidary account)
Grand total.

23848-4-1 51470

Expenditure Capital
I. Land and buildings.
II. Equipment:-
(1) Furniture & apparatus
(2) Library books and maps
(3) Investments made.
(4) Other items.
Total.

Add amount relating to endow-
ments shown under H. Endowments
Account (for details vide sub-
sidary account).

Grand total.
Total ordinary and capital.

Closing balance.

Grand Total, including balance.

23848-4-1 51470

150-4-4

24018-8-2 51470

D. P. Chinnappa

District Inspector of Local Fund Accounts

Edn. & P.H. Department (Cl).
1947-48.
Sub:- AUDIT REPORT - 1946-47 - Elementary Education Fund -
Municipal Council, Vanigambadi. - . . . 8 - Recorded
with remarks.
Read:- From the Municipal Commissioner, Vanigambadi; . . .
Ref. No. nil. dated 11-11-1948.
From the Examiner of Local Fund Accounts, L.F.
No. 7192. dated 30.11-1948.
Order No. R/Ms. 101/..... EDUCATION, dated the 18/12/48.
Recorded.

2. The further remarks of the Exr. L.F.A. in his
audt. cited are communicated to the Council, Vanigam-
badi Mdy. for immediate action.

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

As per
11-11-1948. JSM
12/11/48
JSM
21/11

۱۰۰

۱۰۱