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Scott. II-27-58,004-27-10-47.

L. & P. H. (194 9) Department.

L.S. SERIES.

G.O. NO. MS. 37 Ldn.

Dated the 5 1 1949.

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[Despatch Abstract.]

AUDIT REPORT - 1947-48 Elementary Education Fund - Municipal Council, Vellore.

Recorded with remarks.

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. 7544

Office of the Examiner of Local Fund
Accounts, Madras-2. Dated 9.12.48

Sub: Audit report-Elementary Education Funds-Vellore Municipality-
1947-48-replies.

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Forwarded to the Secretary to Government, Education and
Public Health Department, with copies of commissioner's replies and
the resolution of the municipal council.



R. Govind
Assistant Examiner of L.F. Accounts.

92389

To
The Secretary to Government,
Education and Public Health Dept.,
MADRAS.

L.F. 4828/13 9.48

Audit report on the elementary Education Fund
Accounts of the VELLORE municipality (North -
Arcot District) for the year 1947 - 48.

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Name of auditor: Sri T.V. Bhimasena Rao,
District Inspector of Local Fund
Accounts.

Time taken for audit. From the 4th August 1948
to the 4th September, 1948.

The office of Executive Authority was held by Sri
P.A. Sankara Menon from the 1st April 1947 to 31st March 1948.

2. The receipts and payments during the year are shown
in 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 Ele-
mentary Education Funds. The closing balance in the cash book
agrees with the consolidated closing balances of the various
funds as per the abstracts attached in the account for March
1948 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 are detailed in an
annual objection statement which should be read as part of
this report.

4. Expenditure in excess over budget allotment:
The actual expenditure under the main head staff was Rs. 85,529/-
against the budget provision of Rs. 73,505/-. The sanction of
the Director of Public Instruction is necessary for the excess
expenditure.

(b) Under contingencies house rent expenditure
actually incurred was Rs. 3,730/4/- against the budget provision
of Rs. 3,390/-. The sanction of the municipal council is
necessary for the excess expenditure.

5 (a) Fixation of pay in the revised scales of pay
irregularities: The nineteen teachers detailed in item 10 of
the objection statement for 1947 - 48/I, who have improved
their certificates by passing the Higher Grade examination

examination (from Lower Grade) with effect from the date noted in the above-said objection, have been granted - advance increments taking into account their entire service both in the Lower Grade and High Grade. As they are eligible to count only the service from the date of passing the Higher grade examination for purposes of increments in the Higher grade scale according to the definition of the "service in the existing scale of pay", the excess increments granted as detailed in the objection referred to above is not in order. The excess paid on this account amounted to Rs.440/-. The excess paid up to date of drawing correct rate of pay may be recovered.

5 (b) Sri D.A. Sadayam, Teacher, Velapadi Boys school: His pay was fixed at Rs.40/- on 1-1-47 and he was granted his first increment raising his pay to Rs.41/8/- with effect from 1-1-48. As his pay has been ordered to be stopped for one year, the increment granted on 1-1-48 is not in order. The excess paid upto 31-3-48 ^{regard} to this, amounting Rs.4/8/- together with Rs.12/- at Rs.2/- per mensem which represents the reduction of pay for a period of six months from 1-1-47. (pay reduced for one year by Rs.2/- and six months' reduction upto 31-12-46 already given effect to) may be recovered. The excess paid subsequent to 31-3-48 at Rs.41/8/- may also be calculated and recovered.

6. DEPUTATION OF TEACHER FOR PHYSICAL TRAINING: CLAIM OF INCIDENTAL CHARGES: NOT PERMISSIBLE: SRI V.E. RAMASEKHAN, teacher, elementary school, was deputed to undergo training in Physical Education at the Y.M.C.A. College, Saidapet. He has been paid for the following items besides, cost of training etc.,

Soap, washing soap, Gingelly oil, Hair oil etc.	Rs. 9 0 0
Hair cuts.	5 0 0
Tooth brush, paste, minor shaving set etc.	7 4 0

21 4 0

The above items do not come under the purview of incidental charges referred to in G.O.No.1931, Edn., dated 19.8.47 as they are personal in nature and as they have to be incurred by the teacher even if he had not gone for the training. The above items cannot be admitted in audit and therefore the sum of Rs.21/4/- needs recovery. No agreement was also obtained from the teacher.

7. The result of audit may be considered satisfactory.

8. The receipts and charges for the year were Rs. 98,187/12/2

Rs. 93,568-15-8
and Rs. 98,650/15/0 respectively.

9. Six items of objections of 1947 - 48 involving a sum of Rs. 477/12/- were pending settlement at the close of audit.

R. Gopala Ayyangar,

Assistant Examiner of Local Fund Accounts,
Madras.
Western circle: S.A.L.S.R.

Forwarded to the Executive Authority, Vellore Municipal Council (North Arcot Dt) in duplicate with the request that a report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, Vellore with 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 31.3.48) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to the rules 58(d) of Schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority, Vellore municipal council in L.F.No. dated September 1948.

/True copy/

Examiner's office, Madras-20

Myl. 13.9.48.

Superintendent.

13/9/48.

Annual account - 1947-48. Elementary Education VELLORE Municipality

Head of Account .

Actual for the
year .

Final Budget Appro-
-portion .

Receipts.-Ordinary.

Opening balance.	3572-3-6	nil
1. Education tax.	1012-2-0	
Cross Collection	37,390-3-9	34,200
Deduct collection charges.	- 2,060-0-0	2,500
Net.	<u>35,330-3-9</u>	
2 Fines and penalties under the Ely.Edn Act.	<u>36,342-5-9</u>	
3 Income from investments etc		
4 School fees		
5. Contributions		
6 Other receipts.	736-12-0	100
7 Government grant:-	7907	
(i).Under Sec.37 of the Ely Edn Act	<u>7,909-0-0</u>	12,000
(ii)Under provide to 'sec 37 of the Ely Edn Act .	10,155-0-0	18,060
	2,621-12-0	2,620
8 Contribution from the general Accounts		
(a). For payment of temporary allowance of Rs. 4/-	10,270-0-0	10,270
(b) For other purposes		
9 Investments realised.		
10 Advance recovered	30,200-0-0	29,290
Deduct refunds	45-1-7	250
Deduct amount transferred to Capital .		10,000
Total .	<u>98,187-12-2</u>	<u>96,290</u>
Add amount relating to endowments shown under H.Endowments Account (For details vide subsidiary account)		12,500
Grand Total.		

RECEIPTS CAPITAL.

1. Government grants.		
2. Contributions		
3. Loans .		
4. Contributions from general Account -Ordinary .		
5. Investments realized		10,000
6. Add amount transferred from ordinary .		
Total .		
Add amount relating to endow-ment as shown under H.Endowments Accounts (For details vide subsidiary account.		
Grand Total .		

Total receipts -Ordinary and capital.
Grand Total including Opening Balance.

98,187-12-2
1,01,759-15-8

1,06,290
1,06,290

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Annual account - 1947-48. Elementary Education VELLORE Municipality

Head of Account . Actual for the year . Final Budget Appropriation .

Receipts.-Ordinary.	Rs	5
Opening balance.	3572-3-6	nil
1. Education tax.	1012-2-0	
Cross Collection	37,390-3-9	34,200
Deduct collection charges.	- 2,060-0-0	2,500
Net.	<u>35,330-3-9</u>	
2 Fines and penalties under the Ely.Edn Act.	<u>36,342-5-9</u>	
3 Income from investments etc		
4 School fees		
5. Contributions		
6 Other receipts.	736-12-0	100
7 Government grant:-	7907	
(i).Under Sec.37 of the Ely Edn Act	<u>7,909-0-0</u>	12,000
(ii)Under provide to 'sec 37 of the Ely Edn Act .	10,155-0-0	18,060
	2,621-12-0	2,620
8 Contribution from the general Accounts		
(a). For payment of temporary allowance of Rs. 4/-	10,270-0-0	10,270
(b) For other purposes		
9 Investments realised.		
Adjustment from annual toll compensation	30,200-0-0	29,290
10 Advance recovered		
Deduct refunds	45-1-7	250
Deduct amount transferred to Capital .		10,000
Total .	<u>98,187-12-2</u>	<u>96,290</u>
Add amount relating to endowments shown under H.Endowments Account (For details vide subsidiary account)		12,500
Grand Total.		

RECEIPTS CAPITAL.

1. Government grants.	
2. Contributions	
3. Loans .	
4. Contributions from general Account -Ordinary .	
5. Investments realized	
6. Add amount transferred from ordinary .	10,000
Total .	
Add amount relating to endowment as shown under H.Endowments Accounts (For details vide subsidiary account.	
Grand Total .	

Total receipts -Ordinary and capital.
Grant Total including Opening Balance.

98,187-12-2
1,01,759-15-8

1,06,290
1,06,290

- CONTIN -

T. V. Bhinabawa Rao
DISTRICT INSPECTOR OF LOCAL FUND
ACCOUNTS. VELLORE.

Copy of the replies of the Audit Report on the Elementary Education Fund Accounts of this Municipality.

REPLIES.

PARA 1:- No remarks.

PARA 2:- No remarks.

PARA 3:- No remarks.

PARA 4:-(a) The sanction of the Director of Public Instruction has been applied for in this office letter Roc.No.B1-12549/48 dated 18-10-48 and his orders are awaited.

PARA 4:-(1) The matter is placed before the Council and the sanction of the Council will be shown in audit (Note:- The Municipal Council in its resolution No.716 dated 5-11-1948, copy enclosed) has sanctioned the excess expenditure

PARA 5:-(a) The excess amount of Rs.440/- paid upto 31-12-1947 and the excess paid upto the date of drawing correct rate of pay viz., Rs.155-12-0 are being recovered instalments. Amount recovered upto 31-10-1948 is Rs.445-4-0. The statement will be shown in next audit.

PARA 5:-(b) The excess amount paid to P.A.Sadayan viz., Rs.12/- plus Rs.4-8-0 = 16-8-0 was recovered completely from him and the credit will be shown during next audit. The teacher is eligible for Rs.41-8-0 from 1-4-194 and so there is no further recovery to be effected.

PARA 6: The agreement will be got executed by the candidate (Sri V.E.Rameshan) deputed for training at the Y.M.C.A. College, Madras and shown during next audit.

The amount of incidental charges objected to in audit was recovered from the candidate on 11-8-48. The credit will be shown during next audit.

[M.R. 772 (Rs.75.00)]

PARA 7:- No remarks.

Para :- No remarks.

PARA :- The objections have been replied and they will be settled during next audit.

M. Lakshmi Narayan
COMMISSIONER. 11-11-48

62
11/11/48

Extract from the minutes of the proceedings of the Vellore Municipal Council at its meeting held on 5-11-1948 at 5 P.M. in the Office.

741. Audit report of the Elementary Education Fund Accounts of the Vellore Municipality for 1947-48 and draft replies.

Resolution:- REPLIES APPROVED.

/ True Copy /

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

Extract from the minutes of the proceedings of the Vellore Municipal Council at its meeting held on 5-11-1948 at 5 P.M. in the Office.

716. Para 4(b) of the Audit Report on the Elementary Education Fund Accounts of the Municipality regarding the sanction of the Council for the actual expenditure of Rs.3,730-4-0 incurred under the Head house rent (for building) against the budget provision of Rs.3,390/- in 1947.

Note:- May be sanctioned.

Resolution:- S A N C T I O N E D.

/ True Copy /

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

M. K. M. M. M.
COMMISSIONER 11-11-48

Edn. & P.H. Deptt. (C1).

Sub:- AUDIT REPORT - ¹⁹⁴⁷⁻⁴⁸~~1946-47~~ - Elementary Education Fund - 9

Municipal Council, Vellore - - Recorded

with remarks. ----

Read:- From the Municipal Commissioner, Vellore;
Ref. No. nil. dated 11-11-1948.

From the Examiner of Local Fund Accounts, L.F. Max
No. 7544. dated 9-12-48.

Order Rt/Ms. No. 37, EDUCATION, dated 5/49.

Recorded.

K
1-1-1949.

DM
37/1/49

To the Municipal Commissioner, Vellore.
(through the C.M.C.)

,, D.P.I. (with a copy of
Audit report) and - (C.M.C.).

,, Examiner of L.F. Accounts.

~~Spare copy/copies.~~

1-1-1949
DM
37/1/49

The image shows a dark, textured rectangular object, likely a book cover or endpaper. It has a mottled, greyish-brown appearance with visible fibers and some minor wear or discoloration along the edges. The texture is rough and uneven, characteristic of aged paper or a similar material. There are no discernible markings, text, or illustrations on the surface.