

Education and Public Health

(194 6) Department.

Ms. SERIES.

G.O. No. 1759

Edms

Dated

12-9-1946.

year

[Despatch Abstract.]

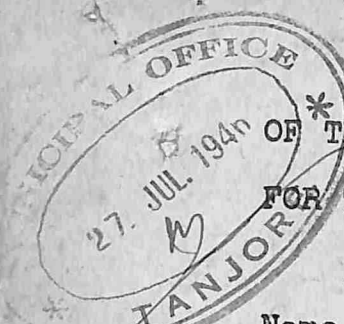
Audit Report-1945-46-Elementary Education Fund-Municipal Council,
Tanjore.

Back Papers.

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

Farther Papers.

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



AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TANJORE MUNICIPAL COUNCIL OF THE TANJORE DISTRICT, FOR THE YEAR 1945-46

10755-466

Name of auditor:- Sri V. Ramanujachari
District Inspector of Local Fund Accounts.

Time taken for audit:- From 27th May 1946 to 5th July, 1946.

The office of chairman, Municipal Council, was held by Sri Rao Bahadur A.Y. Arulanandaswami Nadar and the office of Executive authority was held by Sri N.R. Sambandam Pillai from 1-4-1945 to 19-10-45, 25-10-45 to 24-11-45, 24-11-45 to 9-12-45 and 11-12-45 to 31-3-1946, by Sri B. Ramamurthy, Electrical Engineer from 20-10-45 to 24-10-45 and on 10-12-45 and by Dy. S.V. Rana Ayyar, Municipal Health Officer from 5-11-45 to 23-11-45.

2. The receipts and payments during the year are shown in annual account appended, together with the opening and closing balances. The closing balance viz., Rs.11,917-0-1 agrees with the consolidated closing balance of the various funds as per abstract attached to the annual account for 1945-46.

3. Irregularities noticed during the audit are detailed in the annual objection statement which should be read as part of this audit report. Important irregularities are noted below.

4. SHORT ADJUSTMENT OF CONTRIBUTION FROM THE GENERAL ACCOUNT TO ELEMENTARY EDUCATION ACCOUNT:

While passing orders on the Budget Estimate for 1945-46 in G.O. No. 268, Education dated 27-2-1945, it was ordered that the contribution from the General account to the Elementary Education account should be increased from Rs.20,000/- to Rs.22,500/-. This was also reiterated in G.O. No. 455, Education, dated 5th March 1946, while passing orders on the revised estimate for 1945-46 and the Budget Estimate for 1946-47. But a sum of Rs.20,000/- only was adjusted from the General account. The

Reply on p5
infra

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(2)

balance of Rs.2,500/- should now be adjusted to the credit of Elementary Education account.

5. Result of audit:- The General result of audit may be considered satisfactory.

6. Receipts and Charges:- The Receipts and Charges for the year were Rs. 56,194-3-3 and Rs.45,662-0-10 respectively.

7. Pending objections:- Three items of objections were pending settlement at the end of the year as detailed in the annual objection statement - all pertaining to 1945-46.

P.V. ANANTHANARAYANAN,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

(True Copy)

2. Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of the Tanjore Municipal Council (for the year ended 31st March 1946) is herewith forwarded to the Secretary to Government, Education & Public Health Department with reference to Rule 58(d) of Schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F. No. dated

1. Forwarded to Executive Authority of 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, Tanjore, with your reply in triplicate duly approved by the Municipal Council for submission to Government.

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

Annual account of Receipts and Charges of the Elementary Education Fund of the Tanjore Municipality for the year 1945-46.

Heads.	Actuals. 1945-46			Total.	Final appro- priation 45-46.		
	Rs.	a. p.		Rs. a. p.	Rs.	a. p.	
OPENING BALANCE	1,384	13 8			1,385	0 0	
<u>Receipts - Ordinary.</u>							
1. Education tax	11,925	4 3			11,620	0 0	
7. Other Receipts	88	7 0			100	0 0	
8. Government Grant:-							
(i) Under Section 37 of the Elementary Education Act	11,541	8 0			11,540	00 0	
(ii) Under the proviso to section 37 of the Act	8,368	0 0			8,370	0 0	
9. Contribution from General Account	24,271	0 0			21,000	0 0	
Total				56,194 3 3	52,630	0 0	
<u>Receipts - Capital.</u>							
1. nil.							
5. nil.							
Grand Total - Receipts (Ordinary and Capital)				56,194 3 3	52,630	0 0	
Grand Total including Opening balance				57,579 0 11	54,015	0 0	
<u>Expenditure - Ordinary</u>							
1. Staff -							
Salaries and allowances -							
Masters	35,620	14 0			36,000	0 0	
Clerks and servants	382	2 0			400	0 0	
Education Tax collection charges	962	9 0			2,500	0 0	
Contribution to Provident Fund	1,097	0 0			1,100	0 0	
Carried over	38,062	9 0			40,000	0 0	

P.T.O.

Head	Actuals 1945-46.		Total.		Final appro- priation 45-46.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Brought Forward	38,062	9 0			40,000	0 0
<u>Expenditure - Ordinary</u>						
<u>contd.</u>						
2. Contingencies and equip- ment -						
Contingencies						
House rent	2,147	11 0			2,150	0 0
Other items	2,989	7 6			3,000	0 0
Equipment -						
Furniture and apparatus	177	12 0			180	0 0
Library books and maps	117	4 0			120	0 0
Other items						
4. Repairs to buildings	2,167	5 4			2,200	0 0
Total			45,662	0 10	47,650	0 0
<u>Expenditure - Capital.</u>						
1. Nil.						
3. Nil.						
Grand total, expenditure (Ordinary and Capital)			45,662	0 10	47,650	0 0
Total closing balance			11,917	0 1	6,365	0 0
GRAND TOTAL, INCLUDING CLOSING BALANCE			57,579	0 11	54,015	0 0

Dated:

W. Annamalai
17.7.46
DISTRICT INSPECTOR OF LOCAL FUND
ACCOUNTS.

S.P.

Municipal Office,
Tanjore dated 29-7-1946.

Audit Report on the Elementary Education Fund Accounts of the Tanjore Municipality for the year 1945-46.

Draft Replies.

Paras 1 to 3 No remarks.

Para 4. The short adjustment of Rs. 2500/- being the contribution from the General account to Elementary Education account was made good in Vr.No. 815/7-46.

Paras 5 to 7 No remarks.

Sd. N.R. Sambandam,
Commissioner.

(True Copy)
Forwarded/By order

K. R. Mahalingam
Manager. 7.8.46

Copy of extract of Proceedings of the Municipal Council held at its meeting on 31-7-1946.

Audit report on the Elementary Education Fund Account of the Municipality for the year 1945-46 and the draft replies for councils' approval.

C.R. 483 dated 31-7-1946.

Draft replies are approved.

Sd. A.Y. Arulanandaswami Nadar,
Chairman.

(True Copy)

K. R. Mahalingam
for Commissioner. 7.8.46

R.K.

12/19

Edna A. H. D. P. (21)

Article Report. 1945-46. E.E. Jemel.
Municipal Council Jajoe - ~~also presented~~
Recorded.

From the Exr. L.D. Deeb. L.D. no 3940. A. 24-5-46.

Ex. 1759 Edna A. 12-9-46.

Recorded.

To
Mr. Comm. Jajoe
through the Council

Mr. D.D. with copy
James Jajoe

The Exr. L.D. Deeb.

Handwritten notes and stamps, including "10/9/46" and "11/9/46".

10/9/46

11/9/46