

Education and Public Health

(194 7) Department.

Ms. **SERIES.**

G.O. NO. Ms.2314 Education.

Dated the 31st October 1947.

[Despatch Abstract.]

Audit Report - Mannargudi Municipal Council - Elementary Education Fund -

1946-47 - Recorded.

Back Papers.

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

Further Papers.

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

3976 / 16. 9. 47 (2) 9
Examiner's Office.

Sub:- Audit Report- Mannargudi Municipal Council-
Fly. Education Fund- 1946-47- Replies.

Forwarded to the Secretary to Government, Education
and P.H. Department with copies of Commissioner's replies
and the resolution of the Municipal Council.

74227

Assistant Examiner of L.F. Accounts



AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE MANNARGUDI

MUNICIPAL COUNCIL OF THE TANJORE DISTRICT FOR THE YEAR 1946-47.

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

Time taken for audit: From 19th June 1947 to 30th June 1947.

The office of Executive Authority was held by Sri S.R. Gopal Rao,

Commissioner, from 1st April 1946 to 9th January 1947, by Dr. P. Suryanarayana

Ayyar, Municipal Health Officer from 10th January 1947 to 24th January 1947

and by Sri K.R. Chandrasekhara Ayyar, Commissioner, from 25th January 1947

to 31st March 1947.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances. The closing balance in the cash book, viz., Rs.1,666-9-11 agrees with the consolidated closing balance of the various funds as per abstract attached to the annual account for 1946-47 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 irregularities noticed during the audit are detailed in the annual objection statement which should be treated as part of this audit report. Important irregularities are noted below.

4. EXCESS OVER BUDGET ALLOTMENT.

The sanctioned budget for the year provided for a total expenditure of Rs.20,420/- under "ordinary" against which a total expenditure of Rs.21,924-7-0 was incurred. The sanction of Government for the excess expenditure and for the necessary reappropriation of funds was not obtained - vide Rules issued with G.O.No. 139, Education, dated 29th January 1942.

5. RESULT OF AUDIT.

The general result of audit may be considered satisfactory.

6. RECEIPTS AND CHARGES.

The receipts and charges of the fund during the year were Rs.22,298-8-8 and Rs.21,924-7-0 respectively.

7. PENDING OBJECTIONS:

Four items of objections were pending settlement as detailed in the annual objection statement.

T.K. Srinivasan, Assistant Examiner of Local Fund Accounts, Southern Circle, Trichinopoly.

Forwarded to the Executive Authority, Mannargudi 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.

Duplicate copy of the final statement of audit of the Elementary Education fund accounts of Mannargudi 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(d) 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/

Plu pal

Superintendent,

Office of the Examiner of Local Fund Accounts.

15/9/47

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE Mannargudi Municipal Council FOR THE YEAR 1946-47.

Heads	Actuals 1946-47	Total	Final Budget Appropriation
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Opening Balance	1292 18 3		nil
Receipts - Ordinary.			
1. Education tax	3008 8 2		2860
2. Fees and penalties under the Elementary Education Act.	2780 5 0		2760 3
3. Income from investments etc.			
4. School fees.			
5. Endowments.			
6. Contributions.			
7. Other receipt.			
8. Government grant:-			
(i) Under Section 37 of the Elementary Education Act	2780 5 0		2760
(ii) Under proviso to section 37 of the Elementary Education Act.	4680 0 0		4680
(iii) To wipe off deficit	1800 0 0		1800 (vide orders in revised budget)
Grant for learners allowance	3093 0 0		
Contribution from the General Account:-	13130 0 0		7170
(a) For payment of temporary allowance of Rs.4/-			
(b) For other purposes			
10. Investments realized.			
11. Advances recovered.			
Deduct - Refunds Tax	7 4 6		
" - Amounts transferred to Capital			1700
Total	22298 8 8		17570
Receipts - Capital.			
1. Government grants.			
2. Endowments and contributions.			
3. Loans			
4. Contributions from General Account - Ordinary.			
5. Investments realized.			
Add - Amount transferred from Ordinary			1700
Total			19270
Total, Ordinary and Capital			
Grand total, including opening balance	23591 0 11		19270

Heads	Actuals	Total	Final Budget
	1946-47		Appropriation
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Expenditure - Ordinary			
1. Staff			
Salaries and allowance	10765-2-0		18300-0-0
Masters	DA. 9367-12-0		
Clerks and servants			
Education Tax Collection charges		450-0-0	
Contribution to Provident Fund	450-0-0		
Travelling allowance	270-0-0	250-0-0	
Collection charges			
Stipend of teachers sent for training.			
2. Contingencies and equipment:-			
Contingencies	665-13-0	620-0-0	
House rent	112-8-0	400-0-0	
Other items		150-0-0	
Equipment:-		100-0-0	
Furniture and apparatus	88-18-0		
Library books and maps	27-7-0		
Other items.			
3. Prizes and scholarships		150-0-0	
4. Repairs to buildings	176-14-0		
5. Contribution to panchayats			
6. Interest on and repayment of debt.			
7. Investments made.			
8. Advances recoverable			
Total	2,1924-7-0	20420-0-0	
Expenditure - Capital.			
1. Lands and buildings.		1700-0-0	
Equipment:-			
1. Furniture and apparatus			
2. Library books and maps			
3. Investments made.			
4. Other items.			
Total		1700-0-0	
Total, Expenditure (Ordinary and Capital)		22120-0-0	
Total, closing balance	1666-9-11	(-) 2850-5-0	
Grand total, including closing balance.	23591-0-11	19270-0-0	

Extract from the proceedings of the Municipal Council, Mannargudi.

dated 11-8-1947

Subject No: 298. Read audit report for 1946-47 of the Elementary Education fund account of the Municipality and the draft replies thereon.

Resolution The draft replies are approved and adopted.

(True Extract)

P.S./19-8-47.P.19.
Campd: 11/8/47

K.R. Subramanian
Commissioner

The Mannargudi Press Ltd, Mannargudi. Tel. 167 C. 300 14.7.17

W. Mananjalle
District Inspector
13/9/47

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REPLIES TO THE AUDIT REPORT FOR 1946-47. ON THE ELEMENTARY EDUCATION FUND ACCOUNT OF THE MANNARGUDI MUNICIPALITY.

Para. 4. The Government have been addressed for specific sanction for the expenditure incurred in excess of the allotment made in the Budget in this office letter No. 6056/47.C.I. dated 11-3-47--

Para 7. The pending objections will be get settled in audit soon.

P.S./19-8-47.'P'19.
Compd:

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K.R. Reddy
COMMISSIONER

Submitted
separately
with a
draft.
ll

C.No. 74 227/47

Audit Report - Ramnargudi Rel. cl. - E. to Fund -

1946-47 - Recorded.

40/31/10

page 1 of

From the Exam. of L.F. Accts. L.F. 3976 d 16.9.47

Order No. 2314

Edn. dated, 31-X-47

To.

Recorded.

44/26-10-47

To
The Commr.

Ramnargudi
Dist.

" D. P. & Co. (in li

a copy of audit

report)

" Exam. of L.F.
Accts.

29/10/47

