

Clas.

28/4/48

Edu. (1948)

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G.O. No. 1025, Edu.
Ms. _____

Dated 29-4-48.

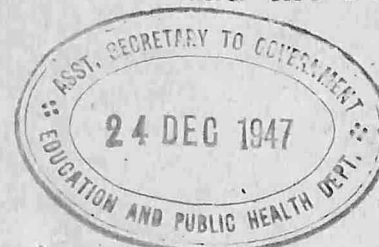
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L.F. 6487 | 22.12.47

Examiner's Office.

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

Forwarded to the Secretary to Government, Edn. & P.H. Department with copies of replies of the Commissioner and the resolution of the Council.



92 Srinivasan
Assistant Examiner of L.F. Accts.

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AUDIT REPORT ON THE ELEMENTARY EDUCATION ACCOUNTS
OF SRIVILLIPUTTUR MUNICIPAL COUNCIL OF THE RAMNAD DISTRICT
FOR THE YEAR 1946 - 1947.

Name of auditor: SRI K.S. RAMASAMY IYER: District Inspector of
Local Fund Accounts.

Time taken for audit. From the 31st July, 1946 to the
13th August 1947.

The office of Executive Authority was held by Sri Rangasamy Mudaliar
commissioner during the year.

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 closing balance of the previous
year. The closing balance in the cash book viz., Rs. 580/15/5 agrees with the
balance in the account for March 1947. The sum total of closing balances
according to cash book relating to General and Elementary Education account is
in agreement with the balance in the treasury pass book after allowing for the
outstanding cheques and unremitted revenue on hand at the close of the year.

3. The more important irregularities are detailed below. Ir-
regularities of a minor nature are detailed in the annual objection statement
which should be read as part of this report.

4. PENDING OBJECTIONS OF PREVIOUS AUDIT REPORTS.

PARAGRAPH 5 OF AUDIT REPORT FOR 1945-1946: The statements
of immovable property and interest in it held by officers and servants still
remained to be obtained. The quinquennial attestation of the entries were
not also obtained in service registers.

5. EXPENDITURE IN EXCESS OF BUDGET APPROPRIATION: The total
expenditure under 'Ordinary' amounted to Rs. 20,079 - 7 - 0 against the total
provision of Rs. 20,010/- for "expenditure - ordinary" permitted in G.O. No. 566,
Edn., dated 15th March 1946 and no specific sanction was accorded
in G. O. No. 177 Edn., dated 31st January 1947. The sanction of Govern-
ment as required by G.O. No. 139 Edn., P. H., dated 29th January 1942 was not
obtained for the excess.

6. EXCESS PAYMENT OF LEAVE SALARY: Municipal elementary school
teacher Sri G. Alwar Iyengar was granted leave on medical certificate with
full average pay as follows: -

Copy of the Municipal Council's resolution No. 252 dated 11-10-47.

Read audit report on Elementary Education Fund Account of this Council,
Municipality for 1946-47 and the draft replies thereon.

RESOLUTION.

Replies approved.

(sd) S. Muthusamy Naidu,
Chairman.

(True Copy)

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7 S.R. Gopala Rao
Commissioner. 6.11.47
8
5.11.47 B
6.11

	Y.	M.	D.
9 9 1931 to 8 10 1931	...	0	1 0
19 11 1935 to 17 3 1936	..	0	4 0
51 1 1938 to 11 4 1938	..	0	2 11
8 1 1946 to 7 4 1946	..	0	5 0
25 10 1946 to 24 11 1946	..	0	1 0
25 11 1946 to 24 2 1947	..	0	3 0
25 2 1947 to 6 4 1947	..	0	1 13
		<u>1</u>	<u>3 24</u>

As the grant of leave on average pay with medical certificate exceeding one year is not in order, the leave viz., three months and 24 days granted in excess of this limit should only be on half average pay. The consequent overpayment of Rs. 58/5/- at Rs.15/- per mensem from 14th December 1946 to 31st December 1946 and at Rs. 15/8/- from 1st January 1947 to 6th April 1947 would need recovery.

7. The result of audit may be considered SATISFACTORY.

8. The gross receipts and charges for the year were Rs. 19,202 - 10 - 4 and Rs. 20,256 - 5 - 0 respectively.

9. FOUR objections involving a sum of Rs. 58/5/- were pending clearance at close of audit as detailed in the annual objection statement.

Year.	No. of items.	Amount.
1945 - 1946	1	Rs. - - -
1946 - 1947	3	Rs. 58 5 0
TOTAL	4	Rs. 58 5 0

T.K. SRINIVASAN,
Assistant Examiner of Local Fund
Accounts: Southern circles, TRICHINOPOLY.

FORWARDED TO THE Executive Authority, Srivilliputtur Municipal council (Ramanad District) in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, Ramanad 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 account of the Srivilliputtur municipal council (for the year ended 31-3-1947) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to rule 58 (d) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority, Srivilliputtur municipal council (Ramanad Dt) in L.F.

/True copy/

R. Leo
(15-9-47)
SUPERINTENDENT.

Examiner's office, Madras-10

Nvl.

H. Jeyaraj
Fund Accounts, Madras-10

C. ELEMENTARY EDUCATION ACCOUNT.

RECEIPTS - ORDINARY.

	Actuals for the year.	Final budget appropriation.
Opening Balance	1634 10 1	
1. Education tax		
2. Gross collections.	5120 4 4	4825
3. Deduct collection charges.		
4. Net....		
5. Fines and penalties under the Elementary Education Act...		
6. Income from investments, etc.		
7. School-fees.		
8. Contributions.		
9. Other receipts.	16	
10. Government grant		
(i) Under Section 37 of the Elementary Education Act.		
(ii) Under proviso to section 37 of the Elementary Education Act.	3376	3376
11. Contribution from General Account-----	5209	5209
(a) For payment of temporary allowance of Rs. 4/-		
(b) For other purposes.	7131	6900
12. Investments realized.		
13. Advances recovered.		
14. Deduct refunds.	1635	1635
15. Deduct amount transferred to Capital.	1764	300
Total.	19,025 12 4	18375
Add amount relating to endowments shown under A. Endowments - Account (For details, vide subsidiary account).		
Grand total.		
Government Grants.		
2. Contributions.		
3. Loans.		
4. Contribution from General Account Ordinary.		
5. Investment realized.		
6. Add amount transferred from Ordinary	1764	300
Total.	1764	300
Add amount relating to endowments shown under A. Endowments Account. (For details, vide subsidiary account).		
Grand total.		
Total receipts - Ordinary & Capital.	19202 10 4	18675
Grand total, including opening balance.	20837 4 5	18675

EXPENDITURE - ORDINARY.

1. Staff--

Salaries and allowances.
 Masters.
 Dearness allowance
 Contribution to Provident Fund.
collection charges
 Travelling allowance.
 Stipend of teachers sent for training

10605	8	{	17360
7880	10		
481	-		
336	-		
			540
			480

2. Contingencies and equipment--
 Contingencies -

House rent... ..

396		560
-----	--	-----

Other items. *Dearness allowance.*

3387	{	520
16		

Equipment ---
 Furniture and apparatus.

185	80
-----	----

Library Books and maps.

59	50
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Other items. *Post*

2	20
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3. Prizes and Scholarships.

4. Repairs to buildings.
 5. Interest on and repayment of debt.
 6. Investments made.

400

7. Advance recoverables.

Total.

200791	20010
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Add amount relating to endowments,
 shown under A. Endowments Account
 (For details, vide subsidiary Account)
 Grand total

Capital.

1. Land and buildings.
 2. Equipment ---
 (1) Furniture and apparatus.
 (2) Library books and maps.
 (3) Investments made.
 (4) Other items.

17614	300
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Total.

17614	300
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Add amount relating to endowments
 shown under A. Endowments account.
 Grand Total.

Total, Ordinary and Capital.

202565	20310
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Closing balance.

580155	-1635
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Grand total, including closing balance.

2083745	18675
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Caucas Marachudi
Dated 22nd Aug 47

Handwritten signature
22.8.47
District Disposal
of Local Funds
Revenue

AUDIT REPORT - 1946-47 - ON ELEMENTARY EDUCATION ACCOUNTS.

Replies.

Para. 4. The Statements of immoveable property and interest in it held by officers have been obtained. The quinquennial attestation of the entries in the service registers are also obtained. They will be shown during next audit.

Para. 5. Government have been addressed for sanction in this office letter B.1. 5581/47 dated 3-10-1947.

Para. 6. The amount of Rs. 58-5-0 has been recovered on 3-10-47 and 21-10-47.

Paras 1 to 3 and 7 and 9 do not require any replies.

Municipal Office,
 Srivilliputtur,
 Dated 4-11-1947.

S.N. 5/11-

S.R. Gopala Rao
 Commissioner,
 Srivilliputtur Municipality.
6.11.47
5.11.47

C.No. 100612/47

11/4/47
Edn. & P.H. (G.L.) Deptt.

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal.

Council, Srinivasaiah .. - Recorded with

remarks.

READ: From the Municipal Commissioner,,
Ref. No., dated

7-10-47 From the Examiner of Local Fund Accounts, L.F.No. 6487
dated. 22-12-47

ORDER No. 1025/
It/MS. EDUCATION, dated the 28/11/47

Recorded.

2. Paragraph 5 of the Audit Report. Orders have been

not put up issued in Memo No. 82317/47-101 Edn. d 28-11-47

27-11-47
To the Municipal Commissioner, Srinivasaiah
Dy. through C.M.C.
the D.P.I. (with a copy of
Audit report)
the Examiner of L.F. Accounts
Spare copy.

11-5-48

