

(194 8) Department.

SERIES.

G.O. NO_{Ms.3276,Edn.}

Dated 21-12-48.

[Despatch Abstract.]

Audit Report - 1947-48 - Elementary Education Fund - Municipal Council,
Mannargudi - 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.

Examiner's Office.

Sub:- Audit Report- Elementary Education Fund Accounts-
1947-48- Mannargudi Municipal Council- Replies.

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

Asst. Examiner of I.F.
Accounts.



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REPLIES TO THE AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND
ACCOUNTS OF THE MANNARGUDI MUNICIPAL COUNCIL OF THE TANJORE
DISTRICT FOR THE YEAR 1947-48.

Paragraph 4. Proposals have been sent to Government in this
office R.O.No.A1.5251/48 to levy education tax from 1-4-1949
at a rate of 12 $\frac{1}{2}$ % of the property tax (O.R.No.309, dated 16-8-1948).

Paragraph 5. The Government has been addressed for sanction to
adjust the excess contribution made from General Funds equal
to the amount of closing Balance of Elementary Education Fund on
31-3-1948. The transfer of funds will be made on receipt of orders
and will be shown during next audit.

S. Ramalingam
27/10
COMMISSIONER.

SR/26.10

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Replies approved.

/ True copy/

Shangmule
27/60
COMMISSIONER.

SR/27.10

and will be shown during next audit.
01-3-1956. The transfer of funds will be made on receipt of the amount of closing balance of Government's account from General Finance Dept. The Government has been requested for sanction as a rate of 12% of the property tax (G.R.No.309, dated 10-11-55) to levy education tax from 1-1-1956. Proposals have been sent to Government in this connection.

5/11/55

28/06.10/98

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F. 3758 / 10-8-48

Audit Report on the Elementary Education Fund Accounts
of the Mannagudi Municipal Council of the Tanjore District for
the year 1947-48.

Name of Auditor:- Sri K.V. Natesan, Audit Clerk.

Time taken for audit:- From 5-7-1948 to 19-7-1948.

The Office of Executive authority was held by
Sri K.R. Chandrasekhara Ayyar, Commissioner from 1-4-1947 to
31-3-1948.

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. 1446-2-7 agrees with the consolidated closing balances
of the various funds as per abstract attached to the Annual
Account for 1947-48 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 audit are de-
tailed in the Annual Objection statement which should be treated
as part of this audit report. Important ~~xx~~ irregularities are
noted below.

4. Education tax on Agricultural lands not levied:-

As per orders of Government, Education tax will have to
be levied at a certain percentage on property rentals. But no
education tax has been levied in all these years on lands used
exclusively for agricultural purposes even though the tax on
those ~~xx~~ lands is levied in annual value. The omission to levy
the tax has to be explained.

5. Excess adjustment of contribution from General Funds.

In paragraph 3 of G.O. No. Ms. 295 E & P.H., dated 20th
February 1947, approving the budget for 1947-48 it was ordered
that the contribution from General funds to the Elementary Educa-
tion Fund during 1947-48 should be raised from Rs. 4680/- to
Rs. 7,170/-. It was further ordered in paragraph 2 of G.O. No. 665
E & P.H., dated 24-3-1948, while passing orders on the Budget

P.T.O.

Estimate for 1948-49, ~~that~~ and revised estimate for 1947-48, that the credit taken for a contribution from the General funds should be reduced from Rs.9,400/- to Rs.7,170/-. A sum of Rs.9,400/- was however adjusted from the General fund to the Elementary Education Fund during 1947-48. Action would therefore need to be taken to refund the excess contribution of Rs.2,230/- from the Elementary Education funds to the credit of the General funds, or an amount equal to the closing balance of Elementary Education Fund on 31-3-1948 with the orders of Government.

6. Result of audit:- The general result of audit may be considered satisfactory.

7. Receipts and charges:- The receipts and charges of the fund during the year were Rs.24,376-14-8 and Rs.24,597-6-0 respectively.

8. Pending objections:- Four items of objections involving Rs.4-0-0 were pending settlement as detailed in the Annual Objection statement.

S. Rangaswamy Ayyar,
Assistant Examiner of Local Fund Accounts
Southern Circle, Trichinopoly.

Forwarded to Executive Authority, Mannargudi 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 Accts. Tanjore with his 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 1948) is herewith forwarded to the Secretary to Government, Education and Public Health Department with ref. to rule 58(d) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority Mannargudi in L.F.No. xxx
Dated

(True Copy)

S. Balasubramanian
Superintendent,

Office of the Examiner of Local Fund Accts.
Mount Road, Madras -2.

6/8/48

HEAD OF ACCOUNT.	Actuals for the year.	Final Budget appropriations.
	Rs. As. Ps.	Rs.
<u>RECEIPTS ORDINARY.</u>		
Opening Balance:	1666-9-11	- 4430
1. Education Tax.		
Gross collections.	4700-10-9	2940
Deduct collection charges.	5-0-1	250
Refunds.		
Net.	4695-10-8	2,690
2. Fines & penalties under H.C. Act.		
3. Income from investments etc.		
4. School fees.		
5. Contributions.		
6. Other receipts. <i>Loan from Government</i>	2600-0-0	
7. Government Grants:		
i. Under Sec. 37 of the H.C. Act. <i>grat. grant equivalent to tax</i>	3001-4-0	2930
ii. Under proviso to sec. 37 of the H.C. Act. <i>subsidy</i>	4680-0-0	4680
8. Contribution from the Genl. Account:		
a. For payment of temporary allowance of Rs.4/-.		
b. For other purposes.	9400-0-0	4,680
9. Investments realised.		
10. Advances recovered.		
Deduct refunds.		
Deduct amount transferred to capital.		
Total.	24376-14-8	14,980
Add amount ~~tax~~ relating to endowments shown under H.C. endowments Accounts (Vide for details subsidiary account.)		
Grand Total.	24376-14-8	14,980
<u>CAPITAL.</u>		
1. Govt. Grant.		
2. Contributions.		
3. Loans.		
4. Contributions from Genl. Account-ordinary		
5. Investments realised.		
6. Add amount transferred <i>from</i> in ordinary.		
Total.		

Head of Account.	Actuals for the year.	Final Appropriation.
Capital Contd.		
Add amount relating to endowments shown under H. Endowments Account.		
Grand Total.		
Total Receipts Ordinary & Capital.	24376-14-8	14,980
Grand Total including opening balance.	26043-8-7	10,550
EXPENDITURE ORDINARY.		
1. Staff:	14463-1-0	10750
Salaries and allowances. D.A.	7989-8-0	7,700
Masters.		
Clerks & Servants.		
Contribution to provident fund.	531-0-0	450
Travelling allowance.		
Stipend of teachers sent for training.	379-0-0	
Collection charges.		
2. Contingencies & equipment:		
Contingencies.		
House Rent.	715-14-0	620
Other items.	268-9-0	400
Equipment.		
Furniture & apparatus.	137-5-0	150
Library Books & maps.	6-0-0	100
Other items.		
3. Prizes & scholarships.		
4. Repairs to schools. Buildings.	107-1-0	150
5. Interest on and repayment of debt.		
6. Investments made.		
7. Advances recoverable.		
Total.	24597-6-0	20,320
Add amount relating to endowments shown under H. Endowments Account.		
Grand Total.		
CAPITAL.		
1. Lands & buildings.		
2. Equipments:		
(i) Furniture & Apparatus.		
(ii) Library Books & maps.		
(iii) Investments Made		
(iv) Other items.		
Total.		
Add amount relating to endowments shown under H. Endowments Account.		
Grand Total.		
Total ordinary & capital.	24597-6-0	20,320
Closing balance.	1446-2-7	-9770
Grand total including closing balance.	26043-8-7	10,550

Plev p f
 Dt. Inspector of Local Fund
 Accounts, Tanjore.

Edn. & P.H. Deptt. (Cl).
 Sub:- AUDIT REPORT ¹⁹⁴⁷⁻⁴⁸ ~~1946-47~~ - Elementary Education Fund -
 Municipal Council, Tamiraparani - Recorded
 with remarks.

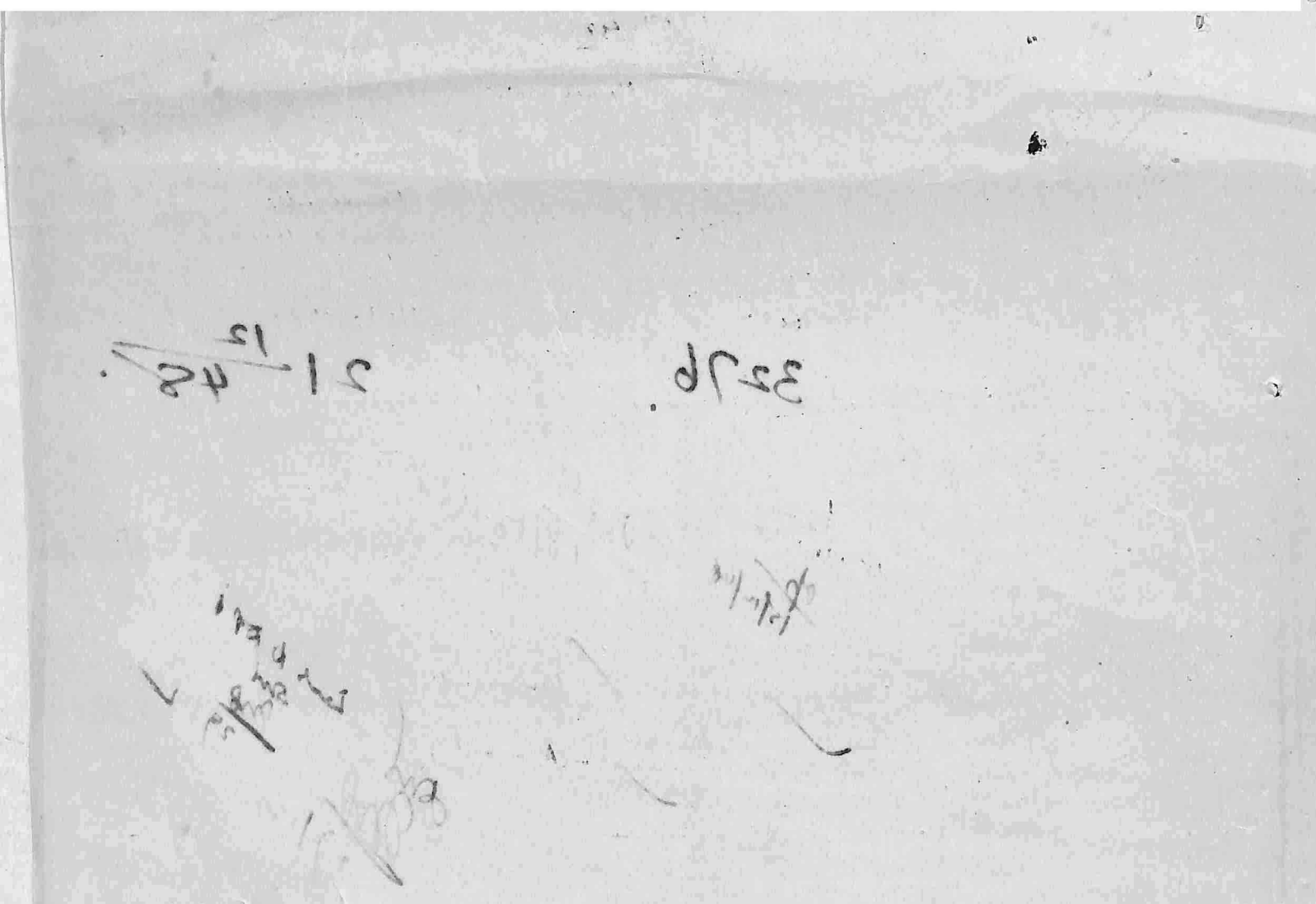
Read:- From the Municipal Commissioner, Tamiraparani dated 27-10-48.
 Ref. No. nil.

From the Examiner of Local Fund Accounts, L.F. Max
 No. 7608. dated 11-12-48.

Order Rt/Ms. No. 3276, EDUCATION, dated 21-12-48.

Recorded.

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



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