

EDUCATION AND PUBLIC HEALTH

(1948) Department.

Scott II-27-58,004-4-11-46.

MS. SERIES.

G.O. NO. MS. 88 Edn.

Dated 21 12th ~~1947~~ January 1948.

[Despatch Abstract.]

Audit Report - 1946-47 - Elementary Education Funds Municipal Council
Tiruvarur - 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.

L.F. 6490

22.12.47 Examiner's Office.

Sub:- Audit Report- 1946-47- Tiruvarur Municipal Council- E.E.Funds- Replies.

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



J. K. Suman
Assistant Examiner of L.F. Accts.

100609

S. frame 4 3 3

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
TIRUVARUR MUNICIPAL COUNCIL, TANJORE DISTRICT FOR THE YEAR 1946-47.

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

Time taken for audit: From 10th July 47 to 22nd July 47.

The Office of Executive Authority was held by Sri R.S. Rame-
lingam, Commissioner during the year.

2. The receipts and payments of the Fund during the year are
shown in the annual account appended together with the opening and
closing balances. A single cash book was maintained for both the
General and Elementary Education Funds. The closing balance, viz.
Rs.1,412-1-9 agrees with the consolidated closing balance of the
various funds as per abstract attached to the annual account for
1946-47.

3. EXCESS OVER ALLOTMENT - SANCTION WANTING. Expenditure was
incurred during the year in excess of the budget allotment as de-
tailed below. Necessary sanction to reappropriation of funds to
meet the excess was not obtained.

Head of account.	Budget allotment.	Actual expenditure.		
	Rs.	Rs.	A.	P.
Salaries and allowances- Masters.	14,700	14,846	11	0
Contingencies - other items.	630	757	1	0

4. RESULT OF AUDIT. The general result of audit may be consi-
dered satisfactory.

5. RECEIPTS AND CHARGES. The receipts and charges of the Fund for the year were Rs.18,758-4-9 and Rs.18,265-14-0 respectively.

6. PENDING OBJECTIONS. One item of objection was pending settlement - vide para 3 above.

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

Forwarded to the Executive Authority, Tiruvarur 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 Tiruvarur Municipal Council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Fort St. George, 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 in L.F.No. dated:

/TRUE COPY/

M. Krishnamohan

SUPERINTENDENT, Rs

Office of the Examiner of Local Fund
Accounts, Kilpauk P.O., MADRAS - 10.

S.S./25.8.

25/8/47

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE Tiruvarur Municipality FOR THE YEARS 1946-1947.

Heads	Actuals, 1946-47.	Total.	Final Bud- get Appro- priation.
	Rs A P	Rs A P	Rs A P
OPENING BALANCE	919-11-0		601.

RECEIPTS -- ORDINARY.

1. Education Tax.

Gross Collections. 6002-14-4
Deduct Collection charges.

6060.

N.E.T.

6. Other Receipts ...

239-14-0

30.

7. Government Grant:

5128-9-0

5084.

(i) Under Sec. 37 of E.S. Act

(ii) Under proviso to section 37 of the
Mly. Education Act.

3182-0-0

3182.

8. Contribution from the
General account-

(b) For other pur-

4220-0-0

4220.

Deduct excess business allow-
ance subsidy for 45.46 refunded
to Government. Tax Refunded

8-15-0

6-1-7

Grand Total.

18758-4-9

18576

CAPITAL.

Nil

Total Receipts -- Ordinary
& Capital.

18758-4-9

18576

Grand Total, including
Opening Balance.

19,677-15-9.

19,177

EXPENDITURE -- ORDINARY.

1. Staff--

Salaries and allowances-
Masters.

10658-11-0

4188-0-0

14700.

Contribution to
Provident fund.

392-0-0

500.

Donation charges
of teachers
training.

536-0-0

660.

15,774-11-0

15860.

Heads.	Actuals. 1946-47.	Total	Final Budget appropriation.
Rs	A	P	Rs
EXPENDITURE -- ORDINARY	15,774 - 11 - 0		15860.
2. Contingencies & Equipement-- Contingencies.			750.
House Rent.	690 - 12 - 0		
Other items.	533 - 1 - 0		630.
	224 - 0 - 0		
Equipment-- Furniture & Apparatus.			100.
Library, Books and maps.	96 - 2 - 0		50.
3. Prizes and scholarships.			30.
4. Repairs to Buildings.	947 - 4 - 0		1000.
Total.	18265 - 14 - 0		18420
Grand Total.			
CAPITAL.			
Total, Ordinary & Capital.	18265 - 14 - 0		18420.
Closing Balance.	1412 - 1 - 9		757
Grand total, including Closing Balance.	19677 - 15 - 9		19177

L. a. ananjallan
28.7.47.
Dt. Inspector of Local Fund Ac
Tanjore.

Replies to the Audit Report on Elementary Education Funds for 1946-47.

Para 4:- The expenditure in excess of the budget allotment has been met from the closing balance.

Sanction of the Council for the re-appropriation is enclosed.

Municipal Office, Tiruvarur. 28-10-47

R. Srinivasan
31.10.47
Commissioner.

Extract from the Proceedings of the Municipal Council, Tiruvarur at its ordinary meeting held at 4-30 P.M. on Monday the 20th October 1947.

Subject No.8.

Sanction of the Council is solicited for the re-appropriation statement as per para 3 of the Audit Report for 1946-47 on the Elementary Education Fund.

Resolution:-- Approved and sanctioned.

Subject No.10(2)

Audit Report for 1946-47 on the Elementary Education Fund and reply of the Commissioner thereto.

Resolution:- Commissioner's reply approved.

Sd.T.N. Sabapathi Mudaliar,
Chairman.

(True Extract)

Municipal Office, Tiruvarur. 28-10-47

R. Srinivasan
31.10.47
Commissioner.

