

(194⁹) Department.

SERIES.

G.O. NO. Ms. 121, Edn.

Dated 19-1-49.

[Despatch Abstract.]

AUDIT REPORT - 1947-48 - Elementary Education Fund - Municipal Council,
Virdhanagar - 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. 8046 / 23.12.48
 Sub:- Audit Report- Elementary Education Fund Account
 Virdhunagar Municipal Council- 1947-48- Replies
 forwarded.

Forwarded to the Secretary to Government, Edu-
 -cation and Public Health Department with copies of
 replies of the Commissioner and the resolution of the
 Municipal Council.

Asst. Examiner of L.F. Accts.

96731

67469 ✓ 5-4
 56641-13-0
 10827-8-4

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L.F. 4117/20 S.48

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNT
OF VIRUDHUNAGAR MUNICIPAL COUNCIL OF THE RAMNAD DISTRICT
FOR THE YEAR 1947-48.

NAME OF AUDITOR: Sri K.S. Ramaswami Ayyar,
District Inspector of L.F. Accounts.

TIME TAKEN FOR AUDIT: From the 9th July '48 to 21st July 1948.



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The office of the Executive Authority was held by Sri S. Muthuramalingam, 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 the closing balances of the previous year. A single cash book was maintained for both the General and Elementary Education Fund during the year. The closing balance in the cash book agrees with the consolidated closing balance of the ~~navi~~ various funds in the account for March 1948 and is in agreement with the balance in the Treasury Pass Book and the ~~xxxx~~ Virudhunagar Co-operative Urban Bank after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities 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 REPORT:

Para 5 of the Audit Report for 1946-47.

Money order acknowledgments for the remittances of money orders in respect of two cases to the extent of Rs.39-6-0 referred to in items 4 and 5 of the Annual Objection Statement for 1946-47 remained still to be produced.

5. ^{Contribution} GOVERNMENT ~~INSTITUTION~~ UNDER SEC. 37 OF THE MADRAS ELEMENTARY EDUCATION ACT 1920 -- EXCESS ~~EX~~ DRAWAL.

A sum of Rs.11,715-7-0 being the Government ^{Contribution} Institution under Sec.37 of the Madras Elementary Education Act 1920 in respect of Education Tax realised in 1946-47 and sanctioned in G.O.No.

^{Contribution} Rmt. 115, Edn., dated 23-7-1947, was adjusted on 22-8-47.

The Institution due for the year was Rs.11,696-11-7 as below:

Rs. 11,506-12-10

65--0--2

-134--4--1

TOTAL Rs. 11,706--1--1

Less refunds (-) 2-5-6

Rs. 11,698-11--7

PSRB-11-0

There was thus an excess drawal of which needs refund

to Government.

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

7. Receipts and charges: The gross receipts and charges for the year were Rs.45,586-14-1 and Rs.56,641-13-0 respectively.

8. OBJECTIONS PENDING: Ten items of objections involving a sum of Rs.39-6-0 were pending settlement at the close of audit as detailed in the Annual Objection Statement.

<u>Year.</u>	<u>No. of items.</u>	<u>Amount.</u>
1946-47	7	no. 39-6-0
1947-48	3	nll
	10	39-6-0

S. Rangaswami Iyer,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

Forwarded to the Executive Authority, Vidhanagar
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, Ramnagar District with 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 Virudhunagar Municipal Council (for the year ended 31st March 1948) is herewith forwarded to the Secretary to Government Education and Public Health Department with reference to rule 58(3) of Schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.F.No.

/True copy/

/True copy/
H. B. Salas
 SUPERINTENDENT,
 Office of the Examiner of Local Fund Accounts,
 Manila, P. I.

Statement showing the receipts and ³ payments relative to ⁵ Elementary
Education fund, Virudhunagar Municipality (Ramanagar) for
the year 1947 - 48

Head of Account		Details for the year		Final Budget Appropriation	Remarks
Receipts Ordinary					
Opening Balance		21882	7 3	3	
1. Education Tax					
Gross Collections		26822	4 1	22,000	4
2. Fines and penalties under the					
Etc. Edu. Act		24	-	50	
3. Income from Investments etc					
4. School fees					
5. Contributions					
6. Other receipts					
7. Government Grant				50	
(i) under Section 37 of the Edu. Act		11,715	7 -	10820	
(ii) under proviso to Sec. 37 of the Edu. Act		850	-	850	
(iii) under Bill Compensation Grant				16400	
8. Contribution from the Govt. Dept.					
(a) for Payment of temporary allowances Rs 40					
(b) for other purposes		6200	-	6200	
9. Investments realised					
10. Advances received					
Deduct Refunds			3 1	10	
Deduct amount transferred to Capital		242	-	6200	
Total		45344	14 1	50,160	
Add amount relating to endowments shown under endowment Ac (for details vide Subsidiary Acct.)					
Grand Total Capital					
1. Government Grant					
2. Contributions					
3. Loans					
4. Contribution from General account ordinary					
5. Investment realised					
6. Add amount transferred from ordinary		242	-	6200	
Total		242	-	6200	
Add amount relating to endowments shown under endowment Ac (for details vide Subsidiary Acct.)					
Grand Total					

Total receipts including anticipated - 45586

Control Total including original 174.69 54 50.69

Head of Account	Debit to the Gen		Final Budget Appropriation	Receipts
Expenditure including				
1. Staff				
Salaries and allowances				
Mistries	22393	11-	42060	
Business allowances	15101	5-		
clerks and servants				
Contribution to Provident Fund	1640		1400	
Traveling allowance				
Stipend of Teachers sent for training				
Collection charges	1378		1200	
2. Contingencies & equipment				
Contingencies				
House rent	2188	8-	2200	
Other items	2102	7-	1900	
Equipment			200	
Furniture and apparatus	112	12-		
Library books & maps	28	2-	100	
Other items			100	
3. Prizes and scholarships				
4. Repairs to buildings	1454		1000	
5. Interest on out repayment of debt				
6. Investments made				
7. Advances recoverable				
Total	57399	13-	50160	
Add amount relating to endowments shown under Endowment Act (for detail vide Subsidizing Act)				
Grand Total				
1. Land & Capital				
Land & buildings	242		5000	
Equipment			1000	
(1) Furniture and apparatus			100	
(2) Library books & maps				
(3) Investments made			100	
(4) Other items				
Total	242		6200	
Add amount relating to endowments shown under H. Endowment Act (for detail vide Subsidizing Act)				
Grand Total				
Total ordinary capital	57641	13-	56760	
Closing balance	10827	84	3	
Subsidizing charges	67489	84	56763	

REPLIES TO THE AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNT OF THE VIRUDHUNAGAR MUNICIPALITY FOR THE YEAR 1947--1948.

- Para 4: The objection has been dropped by the District Inspector of Local Fund Accounts in his L.F.No.575 dated 17-9-48.
- Para 5: The amount of Rs.16-11-0 has been remitted into the Virudhunagar Sub-Treasury in challan No.117 dated 29-9-48.

M.M.26.10.

[Signature]
 Commissioner,
 Virudhunagar Municipality.
[Stamp]

COPY OF THE RESOLUTION OF THE MUNICIPAL COUNIL, VIRUDHUNAGAR.

No:754. Subject. Dated: 20-10-48.

Read Audit Report on the Elementary Education Fund Accounts for 1947-48 with the draft replies.

Resolution:
 Approved.

M.S.P.Nadar,
 Chairman.

/True copy/
[Signature]
 Commissioner,
 Virudhunagar Municipality.
[Stamp]

M.M.26.10.

[Handwritten notes]
 3-8-48
 District Insp.
 of Local Fund

MUNICIPALITY FOR THE YEAR 1947-1948.

EDUCATION FUND ACCOUNT OF THE MUNICIPALITY

RELATIVE TO THE MONTH OF JANUARY

Para 4: The objection has been dropped by the District Inspector of Local Fund Accounts in his L.F.No. 575 dated 17-3-48.

Para 5: The amount of Rs. 16-11-0 has been remitted into the Virodhunagar Sub-Treasury in challan No. 117 dated 22-3-48.

Commissioner,
Virodhunagar Municipality.

M.M. 26.10.

COPY OF THE RESOLUTION OF THE MUNICIPAL COUNCIL, VIRODHUNAGAR.

Subject: Dated: 20-10-48. No: 754.

Head Audit Report on the Elementary Education Fund Accounts for 1947-48 with the draft reply.

Resolution:

Approved.

M.S.P. Nagar,
Chairman.

Commissioner,
Virodhunagar Municipality.

M.M. 26.10.

Edn. & P.H. Department (C1).

Sub:- AUDIT REPORT - ^{1947-48.} ~~1946-47~~ - Elementary Education Fund -

Municipal Council, Virodhunagar, - Recorded with remarks. 6

Read:- From the Municipal Commissioner,
Ref. No. ul dated 26-10-1948.

From the Examiner of Local Fund Accounts, L.F.
No. 8046. dated 23-12-48

Order No. ~~24~~ Ms. . . . 121 EDUCATION, dated the 19/1/49.

Recorded.

13-1-49

17/1/49

To the Municipal Commissioner, Virodhunagar
(through the E.M.C.)

,, D.P.I. (with a copy of
Audit report) (Y. Virodhunagar),
,, Examiner of L.F. Accounts.

Spare copy/copies.

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