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Septt. II-27-58,004-27-10-47.

E. Y. P. H. (1949,) Department.

(No.) SERIES.

G.O. NO.

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Dated

~~the 5-1-1949.~~

5-1-1949

[Despatch Abstract.]

AUDIT REPORT - 1957-58 Elementary Education Fund - Municipal Council, Majuram -

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.

9 2
Examiner's Office.

L.F. 7195/30-11-48
 Sub:- Audit Report- 1947-48- Elementary Education
 Fund Accounts- Mayavaram Municipal Council-
 Replies.



89002

Forwarded to the Secretary to Government,
 Education and Public Health Department with copies
 of the Commissioner's replies and Councils Resolu-
 -tion.

Para 4 of the Audit Report:- The Commis-
 -sioner's letter was forwarded to Government with
 remarks in this Department letter L.F. No. 5808
 dated 17-10-48.

[Signature]
 Asst. Examiner of L.F. Accts.

L.F. 4555/3-9.48.

ANNUAL REPORT OF THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE MAYAVADI
MUNICIPAL COUNCIL OF THE RAIPUR DISTRICT FOR THE YEAR 1947-48.



NAME OF AUDITOR: SRI K. V. NATESAN, AUDIT CLERK.

DATE TAKEN FOR AUDIT: 27-7-1948 to 14-8-1948.

The office of Executive Authority was held by Sri D. Thanish, B.A.,
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.

3. The irregularities noticed during the audit are detailed below.
Irregularities of a minor nature are detailed in the Annual Objection
Statement which should be read as part of this audit report.

4. SHORT ADJUSTMENT OF CONTRIBUTION FROM THE GENERAL FUNDS TO THE
ELEMENTARY EDUCATION FUND :-

Out of a contribution of Rs.19,749-0-0 due to be adjusted from the
General Funds to the Elementary Education Fund with reference to G. O. No.
No.1132 Edn. & P.H., dated 1-1-1948, passing orders on the Revised Budget
Estimate for 1947-48, a sum of Rs.15,344-12-1 only was adjusted. The balance
of contribution should either be adjusted to the Elementary Education Fund
or sanction of Government obtained for waiver of the same.

5. FIXATION OF PAY OF ELEMENTARY SCHOOL TEACHERS IN THE REVISED
SCALE OF PAY - DEFECTS.

Under Clause (c) of Paragraph 3 of G. O. No.2035 Edn. & P.H.,
dated 19-9-1947, employees who are not eligible for advance increments under
clause (c) shall be allowed to count service in the existing scale of pay
for increments in the revised scale up to a maximum of one year. In cases
of persons who served for less than four years, therefore, there can be no
advance increment, but next increment in the revised scale will be due
on completion of the period - necessary from the date of last increment in
the existing scale. Actually, however such persons were given advance
increments resulting in the fixation of pay in excess from 1-1-1947.

Details have been given in item 1 of the Annual Objection Statement for 1947-48. The pay has to be revised and excess payments recovered.

6. The general result of audit may be considered satisfactory.

7. The receipts and charges of the Fund for the year were Rs. 50,616-10-2 and Rs. 52,260-5-0 respectively.

8. Nine objections relating to 1947-48 involving Rs. 334-7-0 were pending settlement at the close of audit as detailed in the Annual Objection Statement.

S. Ranganatha Aiyar,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

Forwarded to Executive Authority Mayavaram 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 Trichinopoly with reply in triplicate for approval by the Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund Account of Mayavaram 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 53(a) of Schedule IV of the Madras District Municipalities Act, 1920. The original was forwarded to the Executive Authority in L. F. No. dated

S. Ranganatha Aiyar
SUPERINTENDENT,
OFFICE OF THE EXAMINER OF LOCAL FUND ACCOUNTS,
MOORE ROAD, MADRAS.

SR
2-9-48

L.F. 4555/3--9--48.

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

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

Time taken for audit: 27-7-1948 to 14--8--48.

The office of the Executive Authority was held by Sri D. Thangiah, B.A. Commissioner from 1-4-1947 to 31-3-48.

2. The receipts and payments during the year are shown in the annual Account appended, together with the opening and closing balances.

3. The irregularities noticed during the audit are detailed below. Irregularities of a minor nature are detailed in the Annual Objection Statement which should be read as part of this audit report.

4. Short Adjustment of contribution from the General Funds to the Elementary Education Fund:-

Out of a contribution of Rs. 18,749-0-0 due to be adjusted from the General Funds to the Elementary Education Fund with reference to G.O. Ms. No. 1132 Edn. & P.H. dated 5-5-1948 passing orders on the Revised Budget Estimate for 1947-48, a sum of Rs. 15,944-12-1 only was adjusted. The balance of contribution should either be adjusted to the Elementary Education Fund or sanction of Government obtained for waiver of the same.

5. Fixation of pay of Elementary School teachers in the Revised scale of pay - Defects.

Under clause (c) of Paragraph 3 of G.O. No. 2035, Edn. & P.H. dated 19-9-1947, employees who are not eligible for advance increments under clause (c) shall be allowed to count service in the existing scale of pay for increments in the revised scale up to a maximum of one year. In cases of persons who served for less than four years, therefore, there can be

The Government was addressed in this office B.1. N.C. 7186/48 dated 20--9--48 to accord their sanction and the orders are awaited.

The examiner of Local Fund Accounts was addressed to ratify the action in this office letter N.C. B..3 4061/47 dated 20-10-48.

Receipts - Ordinary.

	Actuals for the year.	Final Budget appropriation. Remarks
Opening balance--	1643-8-10	
1. Education tax - Gross collections	4824-1-7	4720
Deduct collection charges		
Net		
2. Fines and penalties under the Elementary Education Act	3-12-0	
3. Income from investments etc.		
4. School fees		
5. Contributions		
6. Other receipts		
7. Government grant -		
(i) Under section 37 of the Elementary Education Act	4709-6-0	4700
(ii) Under proviso to Section 37 of the Elementary Education Act.	12251-0-0	12251
8. Contribution from the General Account		
(a) For payment of temporary allowance of Rs. 4.		
(b) For other purposes	15944-12-1	12749
9. Investments realized under Toll Compensation.	12886-0-0	10800
10. Advances recovered		
Deduct refunds	2-5-6	20
Deduct amount transferred to Capital		
Total	50616-10-2	45200
Add amount relating to endowments shown under 1. Endowments Account (for details, vide subsidiary account).		
Grand Total.		

no advance increment, but next increment in the revised scale will be due on completion of the period - necessary from the date of last increment in the existing scale. Actually, however such persons were given advance increment resulting in the fixation of pay in excess from 1-1-1947. Details have been given in item 1 of the Annual Objection statement for 1947-48. The pay has to be revised and excess payments recovered.

6. The general result of audit may be considered satisfactory.

7. The receipts and charges of the Fund for the year were Rs.50,616--3--0 respectively.

8. Nine objections relating to 1947-48 involving Rs.334-3-0 were pending settlement at the close of audit as detailed in the Annual Objection Statement.

The replies are furnished in the Annual objection statements.

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

H. Anan
Commissioner,
Mayuram Municipality.

	Actuals for the year.	Final Budget Appropriation.	Re- marks.
Capital.			
1. Government grants			
2. Contributions		1000	
3. Loans			
4. Contribution from General Account - Ordinary			
5. Investments realised			
6. Add amount transferred from Ordinary			
Total		1000	
Add amount relating to endow- ments shown under II. Endow- ments Account (for details, vide subsidiary Account).			
Grant Total			
Total Receipts - Ordinary and Capital.	50616-10-2	46200	
Grand total, including open- ing balance.	52260-3-0	46200	

Expenditure - Ordinary.

1. Staff			
Salaries and allowances -			
Masters	46236-0-0	37550	
Clerks and servants			
Contribution to Provident Fund	1587-0-0	1350	
Travelling Allowance			
Stipend of teachers sent for training. <i>Collection days.</i>	300-12-0	300	
2. Contingencies and equipment -			
Contingencies -			
House rent	2235-10-0	2550	
Other items	857-6-0	1600	

Expenditure - Ordinary- Cont.			
2. Contingencies and equipment - cont.			
Equipment -	67-5-6	650	
Furniture and apparatus			
Library, books and maps	55-6-0	200	
other items			
3. Prizes and scholarships			
4. Repairs to buildings	920-11-6	1000	
5. Interest on and repayment of debt.			
6. Investments made			
7. Advance recoverable			

Total

52260-3-0

45200

Add amount relating to endowments shown
under II. Endowments Account. (for
details, vide subsidiary account)

Grand Total

Capital.

1. Land and buildings		1000	
2. Equipment -			
(1) Furniture and apparatus			
(2) Library books and maps			
(3) Investments made			
(4) other items			
Total		1000	

Add amount relating to endowments
shown under II. Endowments Account.
(for details, vide subsidiary
account).

Grand Total

Total, Ordinary and Capital

52260-3-0

46200

Closing balance.

**Grand total, including
closing balance.**

52260-3-0

46200

R. Chopra
22/4/2000
J.C. 2 Apr. of Z.F. Ass.,
Tanjore

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Copy of M.C.R. No. 612 dated 2--11--48. 11 7

Sub: Audit Report of the Elementary Education Fund
Account of the Municipal Council, Mayuram, for
the year 1947-48 and the draft replies thereon. 5/49

Read Audit report. The draft replies are approved.

(Sd.) K.V.R. Venkatarama Reddiyar,

Chairman,
Municipal Council, Mayuram.

/True copy/

s.r.3.xi. 2/11/49

Commissioner, 8/11
Mayuram Municipality. 5/8

Copy of M.C.R. No. 612 dated 2-11-48.

Sub: Audit Report of the Elementary Education Fund
Account of the Municipal Council, Mayuram, for
the year 1947-48 and the draft replies thereon.

Read Audit report. The draft replies are approved.

(Sd.) A.V.R. Venkateswara Reddy,

Chairman,
Municipal Council, Mayuram.

(True copy)

Commissioner,
Municipal Council, Mayuram.

Sd. A.V.R. Venkateswara Reddy

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

Sub:- AUDIT REPORT - ~~1946-47~~ ¹⁹⁴⁷⁻⁴⁸ - Elementary Education Fund -
Municipal Council, ~~Mayuram~~ ^{Mayuram} - - Recorded
with remarks.

Read:- From the Municipal Commissioner, ~~Mayuram~~ ^{Mayuram} dated 3-11-1948.
Ref. No. nil

From the Examiner of Local Fund Accounts, L.F.
No. 7195. dated 30-11-1948.

Order No. ~~Pl~~ ⁴¹ / Ms. EDUCATION, dated the 5/49.

Recorded.

AC
1-1-1949.

MU
3/1/49

To the Municipal Commissioner ^{Mayuram}
(through the C.M.C.)

,, D.P.I. (with a copy of
Audit report) ^{in orig.}

,, Examiner of L.F. Accounts.

Spare copy/copies.

Sp. 22
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2/15/44
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