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8/6/48

Edu. (1948)

G.O. No. 1094, Edu.
Hs.

Dated 3-5-48.

(7)

CF. 7741 / 14.2.48 Examiner's Office.

Sub:- Audit Report- 1946-47- Tanjore Municipal Council
Edy. Education Fund- Replies.

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

B ✓
J. K. Samman
Assistant Examiner of L.F. Accts.

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L.F. 4042/19.9.4)



AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
TANJORE MUNICIPAL COUNCIL OF THE TANJORE DISTRICT FOR THE YEAR
1946--47. 15233-47-eI

Name of auditor:

Sri V. Ramanujachari, District Inspector of L.F. Accounts.

Time taken for audit: -

From 6th August 1947 to the 1st September 1947.

The Office of Executive Authority was held by Sri N.R. Sambandam Pillai Commissioner from 1st April 1946 to the 25th October 1946 and by Sri S.R. Sellaraj, Commissioner from the 26th October 1946 to the 31st March 1947

2. The receipts and payments during the year are shown in annual account appended together with the opening and closing balances. A single cash book was maintained for both the General and Elementary Education Funds during the year. The closing balance of Elementary Education Fund viz., Rs. 21807-7-5 agrees with the closing balance of the Elementary Education Funds in the abstract attached to the annual account for 1946-47.

3. Irregularities noticed during the audit are detailed in the annual objection statement which should be read as part of this audit report. Important irregularities are noted below.

4. ~~Excess~~ PAYMENT OF GRATUITY. A sum of Rs. 70/- was drawn on vr. 2668 of March 1947 and paid to J.D. Saraswathiammal wife of late Sri T.N. Dorairaja Mudaliar, teacher, Elementary School Sellammankoil street on account of gratuity in respect of his service prior to the date of admission to the Provident Fund viz., 1/4/40. The teacher entered service on 1/8/32 but attained the age of twenty on the 15th August 1933. The qualifying service for gratuity from the 15th August 1933 to the 31st March 1940 was only 6 years 7 months and 9 days excluding 7 days leave on loss of pay. He was therefore entitled to a gratuity of Rs. 60/- only for 6 years at Rs. 10/- per year as his pay at the time of admission to Provident fund was Rs. 20/-. The excess of Rs. 10/- paid is inadmissible and needs recovery.

RESULT OF AUDIT The general result of audit may be considered satisfactory.

RECEIPTS AND CHARGES. The receipts and charges for the year were Rs. 57,397-12-5 and Rs. 47,507-5-1 respectively.

PENDING OBJECTIONS. Seven items of objections involving a sum of Rs. 60/- pertaining to 1946-47 were pending settlement as detailed in the Annual objection statement.

T.K.Srinivasan,
Assistant Examiner of L.F. Accounts,
Southern Circle, Trichinopoly.

Forwarded to Executive Authority, Tanjore Municipal Council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of L.F. 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 Tanjore Municipal Council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government E & P.H. department with reference to rule 58(d) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority, Tanjore in L.F. No. 15/9/1947.

(TRUE COPY)

Phopab
15/9/47

Superintendent,
Office of the Examiner of L.F. Accounts,
Madras 10.

MAVS/13/9/1947.

15/9/47

Annual account of Receipts and charges of the Elementary Education Fund of the
Tanjore Municipality for the year 1946-47.

Heads	Actuals 1946-47.	Final Appropriation 46-47.
Opening Balance	11917-0-1	7825-0-0.
<u>Receipts - Ordinary.</u>		
1. Education Tax	12127-4-1	11670.
7. Other receipts	-	150.
8. Govt. grants:-		
(i) under Sec. 37 of the Ely. Ed. Act	11911-4-0	11620.
(ii) under the Proviso to Sec. 37 of the Act	8368-0-0	8370.
From Toll compensation grant	-	1565.
1. Contribution from General Aet.	25000-0-0	22500.
Reserve	- 8-12-4	-
Deduct amount transferred to capital	-	- 2500.
Total	57397-12-5	53375.
<u>Receipts - Capital</u>		
1. From Ordinary	-	2500.
Grant Total Receipts (Ordinary & Capital)	57397-12-5	55875.
Grant Total including Opening Bal.	69314-12-6	63700.
<u>Expenditure - Ordinary.</u>		
1. Staff:-		
Salaries & allowances - Masters	39408-12-0	47400.
clerk & servants	576-0-0	580.
Education Tax collection charges	1081-15-0	2500.
Contribution to P.F.	1109-0-0	1400.
Travelling Allowance	19-14-0	-
2. Contingencies & equipment:-		
Houses rent	2036-4-0	3700.
Other items	3021-15-3	3500.
Equipment:-		
Furniture & apparatus	8-15-2	200.
Lifelong clothes & snags	65-9-3	120.
Other items	178-11-5	300.
4. Repairs to buildings	-	1500.
Total	47507-5-1	00.

Brought Forward 47507-5-1 61200

<u>Expenditure Capital</u>		
1. Furniture and apparatus		2000
2. Other items		500
Total		2500
Grand Total, Expenditure	47507-5-1	63700
(Addition of Capital)		

TOTAL CLOSING BALANCE 21807-7-5 Nil

GRAND TOTAL, INCLUDING CLOSING BALANCE 69314-12-6 63700

(Sd) V. Ramanujachari
 District Inspector of Local Fund
 Accounts, Tanjore.
 (True Copy)
 R. Leo Pal
 District Inspector of
 Local Fund Accounts.

Copy of L.F. 4042 dated 19-9-47 From the Commissioner, Tanjore Municipality, Tanjore. ~~xxxxxx~~

Sub:- Audit - Tanjore Municipality - Elementary education fund accounts.
~~But~~ Replies to Audit report 1946-47.

Para 1 to 3 No remarks.

Para 4. Under rule 2 of the rules for regulating the grant of gratuities by municipal councils to their officers and servants issued with G.O.No.4024 L.A., dated 28-10-37 as subsequently amended, "the Executive authority of a municipal council may in deserving cases condone a deficiency not exceeding three months and the municipal council may similarly condone a deficiency not exceeding twelve months." The teacher entered service on 1-8-32 and was admitted to the benefits of P.F. from 1-4-1940. The total period of his service before admission to Provident Fund was 7 years and 8 months. As the teacher attained the age of twenty only on 15-8-1933, and was on loss of pay for 9 days, his qualifying service for gratuity was 6 years 7 months and 9 days. The deficiency in service of 4 months and 21 days to make up 7 completed years of service was condoned by the council in its resolution No.200 dated 17-3-47 as it considered this case as a deserving one for condonation, as the teacher died suddenly on 18-2-1947 at his 35th year after having put in only 15 years of service of which 7 years and 8 months, were not benefited to Provident Fund. Under the circumstances, the payment of gratuity for 7 years seems to be in order and the condonation is within the powers vested under the rules.

However in view of the objection raised in audit the amount of Rs.10/- alleged as excess payment was recovered and ~~xxxxxx~~ p.t.o.

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and credited to municipal funds in Vr.No.1652/10/47.

/True Copy/

S. M. S. S. S.
COMMISSIONER.

VG.29-11.

9.
Copy of Council Resolution No.62 dated 26-11-47. (b)

Audit report on the Elementary Education Fund Accounts of the Tanjore Municipality for the year 1946-47 and the draft replies of the Commissioner for council's approval.

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Council resolution 62 dated 26-11-47.

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DRAFT REPLIES APPROVED.

/True Copy/

S. M. S. S. S.
COMMISSIONER.

25-11

C.No. 11231/48

Edn. & P.H.(E.L.) Deptt. 7

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council, Tanjore - Recorded with

remarks.

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

From the Examiner of Local Fund Accounts, L.F.No. 7741
dated. 14-2-48

ORDER No. 1094
By/For EDUCATION, dated the 3.5.48

Recorded.

To the Municipal Commissioner, Tanjore
through C.M.C.
the D.P.I. (with a copy of
Audit report)
the Examiner of L.F.Accounts.
Spare copy.

1. The first step is to identify the problem or question that needs to be answered. This involves understanding the context and the specific requirements of the task.

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