

(1948) Department.

SERIES.

G.O. NO. Ms.3272,Edn.

Dated 21-12-48.

[Despatch Abstract.]

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

LF 7609

Examiner's Office.

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

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

Asst. Examiner of L.F. Accounts.



93721

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TANJORE MUNICIPAL COUNCIL OF THE TANJORE DISTRICT FOR THE YEAR 1947-1948.

NAME OF AUDITOR: SRI R. GOPALA AYYANGAR, DISTRICT INSPECTOR OF LOCAL FUND ACCOUNTS.
TIME TAKEN FOR AUDIT: FROM THE 22ND JULY 1948, TO THE 25TH AUGUST 1948.

The Office of Executive Authority was held by Sri S. R. Sellaraj, B.A., from the 1st April 1947 to the 31st March 1948.

2. The receipts and payments during the year are shown in the annual account appended, together with the opening and the closing balances. A single cash book was maintained for both in general and the Elementary Education funds. The closing balance of Elementary Education Fund (viz. Rs. 21353-0-7, agrees with the closing balance in the abstract attached to the annual account for 1947-48.

3. The irregularities noticed during the audit have been communicated to the Executive Authority in objection statements which should be read as part of this report.

Fixed
INITIAL PAY ~~FIXED~~ IN EXCESS.

4. While fixing initial pay in the revised scales of pay to the teachers, brought into force from 1-1-47, service ~~as~~ ^{on} fixed pay which will not count for increment was taken into account for advance increments and initial pay ~~was~~ ^{fixed} in excess. The supervisor's post was abolished and he ~~was~~ ^{was} reemployed for a break as a teacher. His service as supervisor ~~was~~ ^{was} taken into account for fixing his pay as teacher. Details have been given in items 2 and 3 of the objection statement for 47-48. The pay has to be revised in each ^{case} and excess paid till then recovered.

5. The result of audit may be considered satisfactory.

6. The gross receipts and charges of the year were Rs. 60446-4-8, and Rs. 50400-2-6, respectively.

7. Seven objections of 47-48, involving Rs. 215/- were outstanding at the close of audit.

S. Rangaswamy Ayyar,
Assistant Examiner of Local Fund Accounts,
South Arcle, Trichinopoly.

Forwarded to Executive Authority Tanjore of Municipal Council in duplicate with the request that the report may kindly be returned within 3 months to the District Inspector of Local Fund Accounts Trichinopoly with reply in triplicate to 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 1948) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to rule 59(a) of schedule IV of the Madras District Municipalities Act, 1920. The original was forwarded to the Executive Authority in L. F. No. dated 1948.

Statement of receipts and charges on the Elementary Education Fund
Accounts of the Tanjore Municipality
for the year 1947-48

Head of account.	Actuals. Rs. As. Ps.	Total. Rs. as. Ps.	Final budget appropriation Rs.
RECEIPTS - ORDINARY.			
Opening balance.	0 1 2888	21807-7-5	15457
1. Education tax:			
Gross collection.	17330-15-10		
Deduct collection charges.	1500		
Net.	15830-15-10		11770
2. Fines and penalties under the Elementary Education Act.			
3. Income from investments etc.			
4. School fees.			
5. <u>Arer Toll compensation</u> Contributions.	20420-0-0		
6. Other receipts.	0 11 19-8-0		100
7. Government Grant:			
(i) Under Section 37 of the Ele. Edn. Act.	12118-8-0		11700
(ii) Under the proviso to sec- tion 37 of the E.E. Act.	8502-0-0		8370
8. Contribution from the General Account.	12580-0-0		12576
9. Investments realised.			
10. Advances recovered.			
Deduct refunds.	24-11-2		
Deduct amount transferred to capital.	2388-9-0		
Total.	67057-11-8		5000
Add amount relating to Endowments			
Grand Total.		67057-11-8	39516
RECEIPTS - CAPITAL.			
1. Government grants.			
2. Contributions.			
3. Loans.			
4. Contributions from General Account.			
5. Investments realised.			
6. Add amount transferred from Ordinary.	2388-9-0		5000
Total.	2388-9-0		5000
Add amount relating to Endow- ments.			
Grand Total.		2388-9-0	5000
Total receipts-Ordinary and capital.		69446-4-8	44516
Grand total including open- ing balance.		91253-12-1	59973

Head of account.	Actuals.			Total.			Final budget appropriation
	Rs	As.	Ps.	Rs	As.	Ps.	Rs.
EXPENDITURE -ORDINARY.							
1.Staff.	D.A.	14374-14	0				
Salaries and allowances.		33875-1	0				37140
Masters.							
Clerks and servants.		582	0 0				820
Contribution to Provident fund.		3393-0	0				1430
Travelling allowance.							
Stipend of teachers sent for training.							950
Education Tax collection charges.							
2.Contingencies and equipment							
Contingencies.							
House rent.		1732-11	0				2500
Other items.		3288-9	3				3700
Equipments:-							500
Furniture & apparatus.							200
Library books & Maps.		98-1	9				500
Other items.		7	59				1500
3.Prizes and scholarships.							
4.Repairs to buildings.		1659-14	9				
5.Interest on & repayment of debt.							
6.Investments made.							
7.Advances recoverable.							
Total.		57011-9	6				
Add amount relating to endowments.							
Grand Total.				57011-9	6		49240
EXPENDITURE -CAPITAL.							
1.Lands and buildings.							5000
2.Equipment:-							
1.Furniture & apparatus.		2051-8	0				
2.Library Books & Maps.		337-1	0				
3.Investments made.							
4.Other items.							
Total.							
Add amount relating to endowments.		2388-9	0				
Grand Total.				2388-9	0		5040
Total expenditure, Ordinary & Capital.				59400-26			54240
Closing Balance.				31853-9	7		5733
Grand total including closing balance.				91253-12			59913

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE COUNCIL FOR THE YEAR 1947-48.

Replies.

Para 1 to 3

No Remarks.

Para 4.

Revised proceedings have been drawn in Rc.A1-15615/48 dated 21-10-48 ordering recovery of the excess paid and refixing the pay of the employees as pointed out in audit. The excess paid will be recovered in 6 months and credit shown.

Para 5,6 and 7.

No remarks.

Sd/-S.R.Sellaraj,
Commissioner.

/True Copy/

Manager. 3/11

Copy of Council's resolution No.929 dated 26-10-48.

Sanction of the council is solicited for the approval of the replies for the Audit reports on the Elementary Education Accounts of this Municipality for 1947-48.

DRAFT REPLY IS APPROVED.

/True Copy/

Manager.

Edn. & P.H. Department (C1)

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

Read:- From the Municipal Commissioner, Tanjore;
Ref. No. *we*, dated 3.11.48.

From the Examiner of Local Fund Accounts, L.F.
No. 7609. dated 11.12.48.

Order No. ~~46~~/Ms. **3272** EDUCATION, dated the **21¹²/48**.

Recorded.

To the Municipal Commissioner, Tanjore.
through the C.M.C.

- “ D.P.I. (with a copy of
Audit report) encl - *5*
- “ Examiner of L.F. Accounts.
Spare copy/copies.

$$\frac{51}{12} \frac{1}{2}$$

3753

~~10/1/19~~

1. 2000
 2. 1000
 3. 500
 4. 250
 5. 125
 6. 62.5
 7. 31.25
 8. 15.625
 9. 7.8125
 10. 3.90625
 11. 1.953125
 12. 0.9765625
 13. 0.48828125
 14. 0.244140625
 15. 0.1220703125
 16. 0.06103515625
 17. 0.030517578125
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 19. 0.00762939453125
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