

Closed.
By

Scot. II-27-58,001-27-10-47.

E. & P. H.

(1949) Department.

Ms. SERIES.

G.O. NO. 103 Edn.,

Dated 18-1-49

7

[Despatch Abstract.]

Audit Report - 1947-48 - Elementary
Edn. Fund - Municipal Council, Turn-
over - 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.

L.F. 7816 / 15.12.48

Examiner's Office.

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

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

Para 4 of the audit Report :- In G.O.No. 541 Edn. and P.H., dated 16th March 1948 local bodies were informed that Service put in by teachers in the Elementary Schools on fixed rates of pay should not be counted for purposes of advance increments.



94758

Asst. Examiner of L.F. Acc'ts.

LF 4399/318.48 3

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS
OF THE TIRUVARUR MUNICIPAL COUNCIL OF THE TANJORE DT.
for the year 1947 - 1948.

Name of auditor: SRI M. JAYAKIRAN PILLAI: Audit clerk.

Time taken for | From 21st July, 1948
audit. | to 5th August '48.

The Municipal Council which ceased to function from the 1st April 1947 to the 1st October 1947 with reference to orders of Government in G.O.No.Mis.649, L.A., dated 31-3-1947 was re-constituted from 2nd October 1947 with the Revenue Divisional officer, Negapattinam as Ex-Officio, Chairman upto 10th October 1947. After the reconstitution of the council, Sri R. Srinivasan continued as Commissioner from 2nd October 1947 to the close of the year. Sri T.M. Sabapathi Mudaliar, held the office of Chairman from 11th October 1947 to the end of the year. *The Office of Executive Authority was held by Sri R.S. Ramuluji as Special Officer from 1-4-47 to 20-7-47 and by Sri R. Srinivasan as A. Special Officer from 21-7-47 to 1-10-47*

2. The receipts and payments 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. 151/12/7 agrees with the consolidated closing balance of the various funds as per abstract attached to the annual account for 1947-48.

3. The more important irregularities are detailed below. Irregularities of minor ^{importance} ~~importance~~ are detailed in the objection statements which should be treated as part of this report.

3.A. PENDING OBJECTION RELATING TO THE PREVIOUS YEAR: PARAGRAPH 3 OF THE AUDIT REPORT FOR 1946-47-EXCESS OVER ALLOTMENT: HIGHER SANCTION WANTING: The expenditure under "2 contingencies" was supported by sanction of the Council. The sanction of the Director of Public Instruction would be necessary to the extent of the excess met from allotment under other major heads with reference to G.O.No.139 L. & P.H., dated 29th January 1942. It may now be obtained.

2. Contingencies and equipment: AMOUNT. BUDGET.
Rs. 1,543-15-0 Rs. 1,530.

4. INCORRECT FIXATION OF PAY OF ELEMENTARY SCHOOL TEACHERS AND CONSEQUENT EXCESS PAYMENT: For all teachers time scale of pay was introduced only from 1st September 1944 for the first time and the teachers were drawing fixed pay prior to that date. Nevertheless while granting advance increments in the revised scale of pay, service put in before 1st September 1944 also was taken into account and pay fixed on 1st January 1947 allowing

weightage for the entire service. Instances where excess payments were made in such cases ^{are} detailed below. The amounts over-paid would need recovery.

VIDE ANOTHER SHEET ATTACHED.

1. A. Santhana Krishna Pillai. 22x12x4x12 4 0

5. ARREAR CLAIM: SANCTION DATED: A sum of Rs. 31/15/- being the dearness allowance for the period from July 1944 to December 1944 was drawn and paid for in voucher No. 470 of August 1947 to G. Rameshchandran Pillai, teacher, Madapuram elementary school. The sanction of the Director of Public Instruction to the investigation and payment of the arrear claim over one year was not obtained.

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

7. RECEIPTS AND CHARGES: The receipts and charges for the year were Rs. 21,371/7/9 and Rs. 22,631/11/11 respectively.

8. PENDING OBJECTIONS: Five items of objections involving Rs. 31/15/- were pending settlement as shown below and as detailed in the annual objection statement.

Y E A R.	NO. OF ITEMS.	AMOUNT.
1946 - 47.	1	
1947 - 48.	4	Rs. 31 15 0
Total	5	Rs. 31 15 0

S. RANGASWAMI AYYAR,
Assistant Examiner of Local Fund
Accounts, Southern circle; TIRUCHIRAPPALLI.

Forwarded to the Executive Authority, Tiruvarur Municipal Council (Tanjore Dt) 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 reply in triplicate duly approved by the municipal council for submission to Government.

PLICATE COPY of the final statement of audit of the Elementary Education Fund Accounts of Tiruvarur municipal council (for the year ended 31-3-1948) is herewith forwarded to the Secretary to Government, Education & Public Health Department, 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, Tiruvarur Municipal Council in L.F.No. dated September, 1948.

/True copy/

A. Balasubramanian
SUPERINTENDENT.

Paragraph 4 of the audit report.

	Total service.	Y. M. D.	Y. M. D.	Total admissible service for weightage.	No. of advance increments.	Existing pay on 2-12-1946.	Pay on 1-1-1947 (next higher stage.)	Pay on 1-1-1947 after weightage.	Pay admissible on 1st January 1948.	Pay actually given on 1st January 1948.
1. A. Santhana Krishna Pillai.	21	11	9	12	4	0	30	33	34	35
2. S. Rama Iyer.	25	8	20	12	4	0	30	33	34	35
3. A. Thirugartaji Desikar.	19	6	14	12	4	0	30	33	34	35
4. S. Srinivasan Iyer.	19	7	10	12	4	0	31	34	35	36
5. M.S. Gopala Krishna Iyer.	20	8	30	12	4	0	44-8	49	50-8	52
6. M. Vaithianathan Desikar.	18	9	15	12	4	0	31	34	35	36

Replies to Audit Report on Elementary Education Funds - 1947-48.

Para 3A:- The Director of Public Instruction, has been addressed for sanction in this office R.C.No.4121/48-B1 dated 22-9-48.

Para 4:- The Government have been addressed for clarification in R.C.No.4121/48-B1 dated 23-9-48.

Para 5:- The Director of Public Instruction has been addressed for sanction in R.C.No.3324/48-B1 dated 16-9-48.

Sd.C.R. Narayanaswamy,
Commissioner.

(True Copy)

C.R. Narayanaswamy
Commissioner
9.11.48 2/14

8

Extract from the Proceedings of the Municipal Council, Tiruvarur
at its ordinary meeting held at 4 P.M. on 25-10-48.

9/6

* * *

Subject No. 332.

Audit Report on the Elementary Education Fund
Accounts of this Municipality for 1947-48 and Commissioner's replies
on the same.

Resolution:- Approved.

Sd. T.N. Sabapathi Mudaliar,
Chairman.

(True Copy)

Chamyaswamy
9/11/48
Commissioner.

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

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

Read:- From the Municipal Commissioner, Tirunavari,
Ref. No. nil. dated 9-11-1948.

From the Examiner of Local Fund Accounts, L.F. Max
No. 7816. dated 15-12-48.

Order ~~By~~ Ms. No. 103, EDUCATION, dated 18/1/49.

Recorded.

2. The further remarks of the Exr. L.F.A. in his a/c. cited
are forwarded to the Comr. Tirunavari Mty. for necessary
action. The Comr's reference no. 412/48-B, dated 23-9-1948 has
not been received by Govt.

To the Municipal Commissioner, Tirunavari.

(through the C.M.C.)
,, D.P.I. (with a copy of (with a copy of p.1. of)
Audit report) (in original)
,, Examiner of L.F. Accounts.
~~Spare copy/copies.~~

DM
12/1/49
for wt
to C.M.C.
and
26/1

12

21/2

101

101/2