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Scott. II-27-53,004-27-10-47.

E. Z. P. H. (1949.) Department.

MS. SERIES.

G.O. NO. 1074 Edm.

Dated 9-4-49.

[Despatch Abstract.]

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

L.F.No. 12/4.4.49

Office of the Examiner of Local Fund
Accounts, Madras.

Subject:- Audit report- Elementary Education Fund-
Palani Municipal council- 1947-48- Replies.

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



Assistant Examiner of Local Fund Accounts

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS
OF THE PALNI MUNICIPAL COUNCIL, MADURA DISTRICT: F O R
THE YEAR 1947-48.

Name of auditor: SRI C. R. THOTHADRI, B.A., A.I.C.W.A.,

Time taken for audit. | From the 23rd J U N E, 1948
| to the 19th J U L Y, 1948.

The office of the Executive Authority was held by MR. V.D. ADISAYAMANI B.A., Commissioner from the 1st April 1947 to the 13th February 1948 and by Mr. G. Ethirajulu Naidu, M.A., from the 14th February 1948 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 closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance agrees with the consolidated closing balance of the various funds according to the abstract attached to the annual account for the year ending 31st March 1948, and is in agreement with the balance in the Treasury Pass Book after allowing for outstanding cheques, unremitted revenue in hand at the close of the year, and for the differences detailed in paragraph 2 of the audit report on the General Fund Accounts for the year.

3. PENDING OBJECTIONS OF PREVIOUS AUDIT REPORT.
PARAGRAPH 6 (b) OF AUDIT REPORT 1946 - 47.

The recovery of a sum of Rs. 22/10/- due from Srimethi T. Gnanambal was pending.

4. BUDGET: EXCESS OVER: The total expenditure under Ordinary amounted to Rs. 24,194/1/6 against the provision of Rs. 19,520/- in the budget estimate approved in G.O.No.451, Edn., dated 10-3-47. The specific sanction to the reappropriation of funds, which should properly have been obtained, before the expenditure was incurred, was not pointed out. In paragraph 2 (ii) of G.O.No.781, Edn., dated 5-4-1948, the Council was, however, permitted to increase the provision in the revised estimate under the head "Expenditure ORDINARY" from Rs. 19,520/- to Rs. 22,160/-. The expenditure in excess of even this limit was not covered by any authority.

5. CLOSING BALANCE: The year closed with the balance of Minus Rs. 397/10/1 against the balance of Rs. 980/- provided in the revised estimate for 1947-48.

6. IRREGULAR FIXATION OF PAY: In G.O.No. 541, Edn., dated 16th March 1948, the principle was laid down that "Service on fixed rates of pay should not be counted for purposes of advance increments". The service books of teachers recorded only fixed rates of pay for service prior to 10th April, 1934, and time-scale of pay for service thereafter. The entire service including that prior to 10th April 1934 was nevertheless, taken into account for reckoning weightage for advance increments.

NAME.	Service reckoned for weightage in years.	Number of advance increments allowed.	Service on time scale of pay from 10-4-1934 to 31-12-46	Number of advance increments admissible.	Pay fixed from 1-1-1947.	Excess payment per month from 1-1-1947.
P.V. Subramania Ayyar.	25	4	12	3	35	1
S. Venkatasubramania Ayyar.	25	4	12	3	35	1
K. Irulandi.	25	4	12	3	30	1
N. Ratnaswami.	18	4	12	3	33	1

The pay may be refixed, the subsequent increments properly regulated and the excess paid recovered.

7. FIXATION OF PAY TO SRI S. PONRAMAN: SRI S. PONRAMAN was granted leave without pay from 24-10-1944 to join military duty and he returned back to duty on 11th January 1947. The entire service including the period of leave on loss of pay from 24-10-1944 to 11-1-1947 was reckoned for weightage, and his pay was fixed at Rs. 31/- with effect from the 1st January '47 and he was allowed an increment of Rs. 1/- which raised his pay to Rs. 32/- with effect from the 1st January 1948. In the absence of any record from the Military Department to prove his service therein upto 10th January 1947 the reckoning of the period, which was granted as leave on loss of pay, for weightage and increment

would not be in order. The record may be obtained and produced or pay regulated after excluding the service not established.

8. DEARNESS ALLOWANCE TO CONDUCTRESS: The Conductress of the Girls' school was paid at Rs. 7/- plus Rs. 16/- dearness allowance. As Conductresses are only part-time servants, they may not automatically be eligible for full dearness allowance. The authority, if any, under which the payment was made may be pointed out or the sum paid recovered.

9. LEAVE: GRANT OF LEAVE: T. Gnanambal, was granted leave on private affairs for fourteen days from the 15th March 1947 to the 28th March 1947, and the leave salary was paid on voucher No. 236 of June 1947. The entries in the service book and the leave account were not pointed out.

10. The general result of audit is SATISFACTORY.

11. GROSS RECEIPTS AND CHARGES: The Gross RECEIPTS and CHARGES for the year were Rs. 21,941/6/9 and Rs. 24,194/1/6 respectively.

12. SIX objections involving Rs. 248/- were pending clearance at the close of audit.

S. RANGASWAMI AYYAR,
Assistant Examiner of Local Fund Accounts,
SOUTHERN CIRCLE: TRICHINOPOLY.

Forwarded to the Executive Authority, Palni 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, MADURAI 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 the PALNI Municipal Council (for the year ended 31-3-1948) is herewith forwarded to the Secretary to Government, Education and Public Health Department, MADURAI with reference to Rule 58(d) of Schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority, PALNI Municipal Council in L.F.No. dated 1948.

(TRUE COPY)

Examiner's office, Madras-21
Mvl. 4.8.48.

SUPERINTENDENT.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND
OF THE Palni MUNICIPAL COUNCIL FOR THE YEAR 1947-1948.

HEADS.	Actual 1947-48	Total	Final Budget appropriation.
OPENING BALANCE--		1847 - 8	1841 - -
1. Education tax-- ..	1030 4 11 9		9600 - -
2. Fines & penalties under the Ely. Edn. Act. ..			
3. Income from investments etc.,			
4. School fees.			
5. Contributions.			
6. Other receipts... ..			
7. GOVERNMENT GRANT--			
(i) Under section 37 of the Ely. Edn. Act. ..	4700 2 -		4700 - -
(ii) Under proviso to sec- tion 37 of the Ely. Edn. Act.	1218 - -		1220 - -
(iii) For loss of income under Edn. Tax	726 9 -		730 - -
8. CONTRIBUTION FROM THE GENERAL ACCOUNT --			
(a) For payment of temporary allowance of Rs. 4 ..			
(b) For other purposes ..	5000 - -		5000 - -
9. Investments realized...			
10. Advances recovered ...			
Deduct refunds..			50 - -
Deduct amount transferred to Capital.. ..			
Total. ..		21949 6 9	21200 - -
CAPITAL.			
1. Government Grants. ..			
2. Contributions.			
3. Loans.			
4. Contribution from General Account Ordinary.			
5. Investments realized ..			
6. Add amount transferred from Ordinary.			
Total.. ..			
Total Receipts-Ordinary & Capital.		21949 6 9	21200 - -
Grand total, including opening balance. ...		23796 7 5	23041 - -

ANNUAL ACCOUNT OF REVENUE AND EXPENDITURE OF THE MUNICIPAL CORPORATION FOR THE YEAR 1947-48

Particulars	Actual 1947-48	Total	Final Budget appropriation.
1. Salaries and allowances--	14278 15		10720
Masters.	14278 15		10720
Clerks and servants <i>Deans</i>	6944 10		6490
Contribution to Provident Fund. ..	661 -		600
Travelling allowance. ..	43 2		
Collection charges. ..	498 -		410
2. Contingencies and equipment--			
Contingencies--			
House rent.	627 -		450
Other items.	199 8 6		300
Equipment--			
Furniture and apparatus..			200
Library books and maps. .	7 11		50
Other items.			100
3. Prizes and scholarships. ..			200
4. Repairs to buildings. ..	934 3		
5. Interest on and repayment of ..			
6. Investments made.			
7. Advance recoverable. ..			
Total.	24194 1 6	19520	
CAPITAL.			
1. Land and buildings. ..			
2. Equipment--			
(1) Furniture and apparatus.			
(2) Library books and maps.			
(3) Investments made. ..			
(4) Other items.			
Total.			
Total, Ordinary and Capital.	24194 1 6	19520	
Closing Balance. ..	397 10 1	3521	
Grand total, including closing balance. ..	23796 7 5	23041	

Madura
22.7.48

G. A. Thothad
Dt. Inspector of A. & F. Acts
Madura

Replies to the Audit Report on the Elementary Education Fund Accounts of the Palni Municipal Council for the year 1947-48.

Paragraph 3 Since recovered in Miscellaneous Receipt No.1012 dated 5-3-49.

Paragraph 4. The Government in their Order Memorandum No. 87466 C1/48-1-Edn. dated 6th December 1948 have ~~ratified~~ ratified the action.

Paragraph 6. Since ~~the~~ refixed the pay of the individuals and recovery ordered.

Paragraph 7. Certificate of discharge has since been produced by the teacher. Will be produced during next audit.

Paragraph 8. ~~Conduct~~ conductresses are eligible for full - dearness allowance as they are whole time servants. Please see Government Memorandum No.8450-2.A. L.A., dated 27th March 1942 (copy enclosed)

Paragraph 9. Necessary ~~entries~~ entries in respect of the leave granted are since made in the Service Book and the leave account.

Hoo glanidhan
Commissioner. 16/3/49
C/6/3/49

Municipal Council's Resolution No.496 dated 15-3-49.

Read audit report on the Elementary Education Fund Accounts of the Palni Municipal Council for the year 1947-48 and draft replies thereon.

"Approved"



/True Copy

Hoo glanidhan
Commissioner. 16/3/49
C/6/3/49

GOVERNMENT OF MADRAS.
LOCAL ADMINISTRATION DEPARTMENT.

MEMORANDUM NO. 8450-2-A- L.A. dated 27th March, 1942.

ESTABLISHMENT - Madura Municipal Council - Dearness Allowance to certain classes of employees.

From the Commissioner, Madura Municipality, Roc.No. B1-347-42, dated 4th March 1942.

The Commissioner, Madura Municipality, is informed that the following municipal employees referred to in his letter read above may be granted dearness allowance.

- (1) Clock-winder.
- (2) Conductresses of Girls' Schools.
- (3) Winding Cooly.
- (4) Road gang coolies.

The waterman, sweepers of boys' and girls' schools and the poojaman are not eligible for the dearness allowance, as they cannot be regarded as whole time municipal servants.

V.Narasimhachariar,
Assistant Secretary to Government.

/True Copy/

Booglanidhar
Commissioner 16/3/42

06/3/42

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GOVERNMENT OF MADRAS
LOCAL ADMINISTRATION DEPARTMENT

LOCAL FUND NO. 8450-2-4-1... dated 27th March 1949.

For allotment - Madras Municipal Council - business
allowance to certain classes of employees.

From the Commissioner, Madras Municipality, No. No.
SI-347-42, dated 4th March 1948.

The Commissioner, Madras Municipality, is informed that
the following municipal employees referred to in his letter
may be granted business allowance.

- (1) Clock-winder.
- (2) Conductresses of girls' schools.
- (3) Finding coolies.
- (4) Road lane coolies.

The watermen, sweepers of boys' and girls' schools and
the coolies are not eligible for the business allowance, as
they cannot be regarded as whole time municipal servants.

V. Narasimhamurti,
Secretary to Government.

(The copy)

Commissioner,
Madras Municipality

27/3/49

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

Sub:- AUDIT REPORT - 1946-47 - Elementary Education Fund -
Municipal Council, Palni. - Recorded

125/4
P.H.C.
P.I.C.

with remarks. ----

Read:- From the Municipal Commissioner, Palni.
Ref. No. Ml. dated 16-3-49.

From the Examiner of Local Fund Accounts, L.F. Mxx
No. 12 dated 4-4-49.

Order Rt/Ms. No. 1074, EDUCATION, dated 9-4-49

Recorded.

K.S.K.
7/4/49
[Signature]

[Signature]
8/4/49

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

- ,, D.P.I. (with a copy of
Audit report). Encl (X) in reg.
- ,, Examiner of L.F. Accounts.
Spare copy/copies.

[Signature]
[Signature]

PM-4-P

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