

C.1 section.

Sectt. II-27-60,004-17-11-48.

Closed
MS

E. & P.H.

(194₉) Department.

SERIES.

G.O. NO. Ms.1736, Education.

Dated the 26th May 1949.

(8)

[Despatch Abstract.]

AUDIT REPORT - 1947-48 - Elementary Education Fund - Municipal Council, Mathurai
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.

23420

Examiner's office, Madras.



W-11024
23/3/49

Subject:- Audit report- Elementary Education in the Corporation of Madras Municipality- 1947-48.

Enforcement.

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

Paragraph 8 of the report. Since the conductresses could not have discharged their normal duties during the period of strike, the payments made to them would require the specific sanction of Government.

Paragraph 9 of the report. As the conductresses are treated as menials and out of consideration, the specific approval of Government to the payment of house rent would be necessary.

Assistant Examiner of I.P. Accounts

W-11024
23/3/49

L.F. 5174 | 25.9.48 . 2
AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS
OF THE MADURA MUNICIPALITY: MADURA DISTRICT: FOR THE YEAR 1947-48. 3
22 SEP 1948

Name of auditor: SRI G. R. THANDAR, B. A.,
A. I. C. W. A., District
Inspector of Local Fund Accounts.

Time taken for audit. From the 1st JUNE 1948
to the 17th SEPTEMBER '48.

The office of Executive Authority was held by I.D.N. SAHI ESQ.,
I.C.S., COMMISSIONER from 1st April 1947 to 24th September 1947 and by
SRI V.N. SUBBARAYAN, B.A., Commissioner from the 14th November, 1947
to the 31st March 1948. DR. R. SAMBAMURTHI, the Municipal Health -
Officer, was in additional charge as the Executive Authority for the
period from 25th September 1947 to the 13th November, 1947.

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 clos-
ing balance of the previous year. A single cash book was maintained
for both the General and Elementary Education Fund during the year.
The closing balance agrees with the consolidated closing balance of
the various funds as per abstract attached to the accounts for MARCH
1948 and is in agreement with the sum total of the balances in the -
Bank and Treasury Pass Books after allowing for uncashed cheques, and
unremitted revenue on hand at the close of the year and the differences
detailed in paragraph 2 of the audit report on the General Fund Accounts
for the year 1947-48.

3. The more important irregularities are noted below. Ir-
regularities of a minor nature are detailed in the annual objection
statement, which should be read as part of this report.

4 (1) PENDING OBJECTIONS OF THE PREVIOUS AUDIT REPORTS
PARAGRAPH 5 of THE AUDIT REPORT FOR 1946 - 47, and
,, 10(a) ,, 1945 - 46.

The relevant papers in support of the write off of the value of
Tools and Plant still remained to be produced.

(11) Paragraph 8 (1) of the audit report for 1946 - 47.
BUILDING WORKS PLAN AND ESTIMATE NOT APPROVED: The
approval of the Director of Public Instruction to the plan and
estimate is awaited.

4 (111) PARAGRAPH 10 OF THE AUDIT REPORT FOR 1946 - 47:
VOUCHERS NOT PRODUCED: Three vouchers, detailed

in item 21 of the annual objection statement for 1946 - 7 of the value of Rs. 1,426/10/- remain to be produced.

(iv) paragraph 11 of the audit report for 1946 - 47:

RECOGNITION NOT OBTAINED: The orders of the Inspectress of schools on the application for recognition of the Drowpathiamman Girls school are still awaited.

(v) Paragraph 16 of the audit report for 1946 - 47.

TOOLS AND PLANT REGISTERS: The tools and plant registers of the schools were not produced even during the annual audit for 1947 - 8.

(5. BUDGET: Expenditure was incurred in excess of provision in the budget under almost all heads of Ordinary expenditure without obtaining the specific sanction to reappropriation. While sanctioning the budget estimate for 1948 - 49, Government in G.O.No.621, Ed., dated 25.3.1948 permitted the council to increase the provision made under the head "expenditure - ordinary" from Rs. 3,51,760/- to Rs. 3,98,030/- in the revised estimate for 1947 - 48. The provision in the revised estimate does not carry with it the sanction to the reappropriation of funds. Specific sanction may be obtained in future to reappropriation of funds to cover the expenditure incurred in excess of budget provision as required in G.O.No.139 Edn., dated 29-1-1942.

6. INCREMENTS: IRREGULAR GRANT: The following irregularities were noticed in the matter of refixation of pay of teachers in the revised scales of pay with effect from 1st January 1947.

(a) Mahalakshmi Ammal was appointed as officiating teacher from 2-9-1926 on Rs.25/- in the scale of Rs.25-1-35 and was confirmed on a fixed pay of Rs.30/- from 6.7.27 as Music Mistress. The grade and pay admissible to a higher grade teacher were sanctioned to her in R.Dis. 6739-36 dated 4.9.36 with effect from 2.9.36 only and her service as from that date only could be reckoned for weightage. For a service of eleven years he was entitled only to two advance increments against four increments given for a service of 20 years. Her pay should accordingly have been fixed at Rs.48/- per mensem against Rs.48/- at which it was fixed. The excess payment at Rs.2/- from 1st January 1947 upto date would need recovery.

(b) The pay of Sellathai Packianathan whose pay on 31-12-46

- 3 -

was Rs. 35/- and whose service that may be reckoned for weightage was from 1st April 1935 was fixed at Rs.39/- with three advance increments. For her service of over eleven years she was entitled to only two advance increments which ~~should~~ ^{could} raise her pay to Rs.39/- only from 1-1-47. The excess at Rs.1 - per mensem would need recovery.

(c) In several cases detailed in item 18 of the annual objection statement the service in the higher grade scale of pay was reckoned towards increments in the secondary grade scale of pay. The excess noticed therein would need recovery.

7. TEACHERS WITH TWO TO THREE YEARS OF SERVICE: FIXATION OF PAY.

The following teachers who had put in a service of two to three years prior to 1st January 1947 were allowed weightage of one increment. Their pay in the revised scale should be regulated in accordance with memorandum No. 40177 - 47 - 3 G. L.A., dated 7-2-48 in the Coimbatore case communicated to the Commissioners of all Municipal councils.

BOYS' SCHOOLS: 1. A.S. Marimuthu 2. A.S. Ramamurthy 3. M.C. Muthusamy.
4. K. Subbiah 5. Mary Grace Jabamani 6. K.S. Chinnasamy.
7. S. Sivasamy 8. U. Thiraviam Pillai 9. Krishnasamy P.

GIRLS' SCHOOLS: 1. R. Janaki 2. Sogues Samuel 3. M. Rahman 4. M. Mariamul.
5. D. Rajamul 6. Sarva Kavery 7. Lizzie Maragatham Davis.
8. Coddilla Dorothy.

MUSLIM GIRLS' SCHOOL: Azeena Bi.

8. CONDUCTRESSES PAID IN FULL DURING THE PERIOD OF STRIKE BY THE ELEMENTARY SCHOOL TEACHERS: The teachers of the Municipal elementary schools were on strike from 25.6.47 to 13.8.47 and all the schools had to be closed during that period. The period of the teachers' absence was treated as leave without allowances. For the period for which the schools did not work even the sweepers were not paid any wages for that period. But the conductresses attached to the several girls schools alone were paid their full salary even for the period of strike. Conductresses who are treated as menials paid out of contingencies and stand in the same footing as sweepers, are entitled to be paid only for periods of work. As during the period of strike they could obviously not have done any work, the sum paid out to them for period of strike would need recovery.

9. PAYMENT OF HOUSE RENT ALLOWANCE TO CONDUCTRESSES: Conductresses who are treated as menials paid out of contingencies and who stand in the same footing as sweepers were paid house rent allowance. The authority in support of the payment of house rent allowance may be pointed out or the sum

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paid recovered.

10. **IRREGULAR GRANT OF MATERNITY LEAVE:** According to subsidiary rule 1 under Fundamental Rule 101 non-permanent servants should be granted, for maternity purposes, earned leave to which they are eligible upto the limit of two months and in cases where there is not sufficient leave at credit in the leave account, the balance alone should be treated as maternity leave on full pay. But in several cases, instances of which are given below, leave on half pay was granted for maternity purposes.

- (1) B. Janaki, acting assistant, East Marret Girls school was granted maternity leave on half pay from 26.2.45 to 25.4.45.
- (2) J.G. PONNAMMAL, acting additional Music Mistress, was granted maternity leave on half pay from 2.6.47 to 20.7.47 and extraordinary leave till 17.8.47.
- (3) HALEMAN BEGUN was granted maternity leave on half pay from 25.6.47 to 25.8.47.

11. **EXTENSION OF LEAVE IN CONTINUATION OF MATERNITY LEAVE GRANTED WITHOUT MEDICAL CERTIFICATE:**

Under subsidiary rule 2 Fundamental Rules 101 (a) leave of any other kind may be granted in continuation of maternity leave only if the first request for its grant is supported by a medical certificate. But in several cases instances of which are given below, leave in continuation of maternity leave was granted without a medical certificate. This was not in order.

- (1) K. Bibi Jan, teacher was granted maternity leave for two months from 22-1-1946 and an extension of extraordinary leave without medical certificate for one month and 2 days.
- (2) J.G. PONNAMMAL, acting additional mistress was granted maternity leave on half pay from 2.6.1947 to 20.7.47 and extension of extraordinary leave without medical certificate till 17th August 1947.

12. **VOUCHERS NOT PRODUCED:** Eight vouchers detailed in item 32 of the annual objection statement of the value of Rs. 1,345/10/- were not made available for audit while tracing the vouchers in the posting register.

13. **COMPULSORY ELEMENTARY EDUCATION : FINES IN ARREARS:** OUT of Rs. 22/8/- being the arrears of fines levied on the defaulting parents, a sum of Rs. 11/4/- only was collected during 1947-48. The balance of Rs. 11/4/- was left uncollected upto the close of audit. The arrears were not written up in an arrears demand register to watch their realisation. The miscellaneous bills issued were not also produced for audit in support of the outstanding arrears.

5.

14. **ESTABLISHMENT LIST:** The establishment list as on 1st January 1948 was maintained in a manuscript form. A printed list as required in G.O. No. 75 L.A., dated 27th January 1947 would need to be maintained.

15. **CERTIFICATES NOT FURNISHED WITH PAY BILLS:** The necessary certificates regarding the payment of dearness allowance and house rent allowance were not enclosed to the establishment pay bills.

16. **ESTABLISHMENT AUDIT REGISTER: DEFECTS:** The Establishment Audit Registers were not properly maintained despite repeated instructions. Details of the names of the teachers, scale of pay, pay drawn on 1-4-47 etc., were not noted in the fly leaf attached to the register in respect of several girls schools viz., South Veli, South Vadambokki, Tallakulam etc. Even in the few cases where the particulars were noted, the pay after the re-fixation was not noted. In the case of the register for boys schools, the fly-leaf for 1947-48 was not written up at all. In the absence of particulars in the fly-leaf, the column "sanctioned scale" in the register could not be filled in. In the absence of these particulars, it was not possible to verify in audit with reference to the monthly postings in the registers whether the sanctioned strength and scale were exceeded in any case. The excess cost for each month was not also worked out and separately posted for each month and the reasons therefore were not noted in the remarks at the bottom of the register. The number and month of the voucher in which the payments were made were not also noted in the column provided ^{here} ~~there~~ for in the register.

The Establishment Audit Register is the primary record with reference to which bills are scrutinised and passed for payment and the necessity for its proper and methodical maintenance is too obvious to need any special stress.

17. **SERVICE REGISTERS: NOT VERIFIED: DESPITE** the objections in paragraph 14 of the audit report for 1946-7 the annual verification of service was not recorded in the service registers of the teachers in the girls schools after 31-12-45. The verification would need to be made and the certificate recorded. This is of special importance as the fixation of pay in the revised scales of pay was made on the basis of service as recorded in the service book.

18. **TOOLS AND PLANT REGISTERS NOT PRODUCED:** The tools and plant registers maintained by the Head teachers of several schools - boys and girls for 1946-47 were not produced.

19. **The result of audit:** The result of audit may be considered SATISFACTORY.

/p.t.o./

20. The gross receipts and charges of the year were
Rs. 3,75,735--11--10 and Rs. 3,75,836--1--7 respectively.
21. SEVENTY-EIGHT items of objections involving a sum of
Rs. 3,034/9/8 were pending settlement at the close of audit
as detailed in the annual objection statement..

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

Forwarded to the Executive Authority, MADURA MUNICIPAL COUNCIL
(MADURA DT) in duplicate with the request that the report
may kindly be returned within 2 months to the District -
Inspector of Local Fund Accounts, MADURA with the reply
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 Madura municipal council (for
the year ended 31.3.48) is herewith forwarded to the
Secretary to Government, Education and 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, Madura
municipal council in L.F.No. dated SEPTEMBER 1948.

/True copy/

M. Krishnamachari
SUPERINTENDENT. *lv*

Examiner's office, Madras-2

Mvl.24.9.48

24/9

Replies to the Audit Report for 1947-48 - Elementary Education Fund Accts

- Para 4(i) - The connected papers L.Dis.9419/45 were already destroyed.
In view of the fact that the writes off had been sanctioned
by the Council as early as 16-1-45 in M.C.R.1071 the
objection may be dropped.
- Para 4(ii) Sanction will be obtained and shown.
- Para 4(iii) The relevant vouchers will be produced.
- Para 4(iv) The order of recognition will be obtained and produced.
Ref.C4-13563/46.
- Para 4(v) The annual verification of the Tools & Plant Registers is
being made. The registers will be produced soon after the
verification is done with.
- Para 5 Noted.
- Para 6(a)&(b) The irregularity pointed out will be rectified and the
connected papers will be shown.
- Para 6(c) Necessary recovery will be effected and the connected
papers will be shown.
- Para 7 The pay of the teachers referred to in the report will be
regulated according to the memo cited and the fact will
be reported.
- Para 8 The services of the conductresses were found more essential
than ever during the period of strike. Despite the strike
new teachers were appointed and the work was being carried
on in 7 Girls' Schools and 8 Boys' Schools in the midst
of disturbance created by the Strikers. The conductresses
were employed to meet and to prevail on the parents of the
Students residing in different places to send their children
as they were afraid of sending them during the period of
strike. They had to escort the students to the schools
concerned. They also escorted the newly appointed teachers
to the respective Schools and back to their houses. They
also served as messengers during the period of strike.
It may therefore be deemed that the work turned out by them
during the period of strike was greater than the time of
the normal working of the schools. Payment made to them is
therefore in order.
- Para 9 The object of the Dearness Allowance is to meet the
contingency involved on account of the rise in price of
foodstuffs, Cloths etc. Similarly the House Rent
Allowance is to meet the enhanced demand of rent. Thus
both the allowances are granted only to the relief of the
municipal employees. Now the Government have extended the
benefit of Dearness Allowance to a class of servants
including the conductresses who were not previously in
receipt of the same in the Government Memo.No.8450, 2A-L.A.
dated 27-3-42. Ipso facto the House Rent Allowance deemed
to meet a similar contingency be considered to apply to
that class of servants also. Thus it is held that the
payment of House Rent Allowance to the conductresses is in
order.
- Para 10 The leave account of the individuals referred to in the
report will be worked out as pointed out.
- Para 11 Noted for future guidance.
- Para 12 The concerned vouchers will be traced out and produced.
- Para 13 Steps are being taken to realise the arrears. An arrear
Demand Register will be opened as per instruction.
- Para 14 Action is being taken to print the establishment list.
- Para 15 Necessary certificates will be produced.
- Para 16 The omissions will be supplied and shown.
- Para 17 Do.
- Para 18 The registers will be produced.

24/9/48

Commissioner
Madura Municipality

Para 4(i) - The connected papers I.Ds. 2413/45 were already destroyed. In view of the fact that the writer off had been sanctioned by the Council as early as 18-1-48 in M.C.R. 1071 the objection may be dropped.

Para 4(ii) Sanction will be obtained and shown.

Para 4(iii) The relevant vouchers will be produced.

Para 4(iv) The order of recognition will be obtained and produced. Ref. 04-12563/46.

Para 4(v) The annual verification of the Tools & Plant Registers is being made. The registers will be produced soon after the verification is done with.

Para 5 Noted.

Para 6(a)&(b) The irregularity pointed out will be rectified and the connected papers will be shown.

Para 6(c) Necessary recovery will be effected and the connected papers will be shown.

Para 7 The pay of the teachers referred to in the report will be regulated according to the memo cited and the fact will be reported.

Para 8 The services of the conductresses were found more essential than ever during the period of strike. Despite the strike new teachers were appointed and the work was being carried on in 7 Girls' Schools and 8 Boys' Schools in the midst of disturbance created by the strikers. The conductresses were employed to meet and to prevail on the parents of the students residing in different places to send their children as they were afraid of sending them during the period of strike. They had to escort the students to the schools concerned. They also escorted the newly appointed teachers to the respective schools and back to their houses. They also served as messengers during the period of strike. It may therefore be deemed that the work turned out by them during the period of strike was greater than the time of the normal working of the schools. Payment made to them is therefore in order.

Para 9 The object of the Dearness Allowance is to meet the contingency involved on account of the rise in price of foodstuffs, cloths etc. Similarly the House Rent Allowance is to meet the enhanced demand of rent. Thus both the allowances are granted only to the relief of the municipal employees. Now the Government have extended the benefit of Dearness Allowance to a class of servants including the conductresses who were not previously in receipt of the same in the Government Memo. No. 8450, 24-1-48. It is also fact that the House Rent Allowance deemed to meet a similar contingency be considered to apply to that class of servants also. Thus it is held that the payment of House Rent Allowance to the conductresses is in order.

Para 10 The leave account of the individuals referred to in the report will be worked out as pointed out.

Para 11 Noted for future guidance.

Para 12 The concerned vouchers will be traced out and produced. Steps are being taken to realize the arrears. In arrears Demand Register will be opened as per instruction.

Para 13 Action is being taken for the establishment list.

Para 14 Necessary certificates will be produced.

Para 15 The omissions will be applied and shown.

Para 16 Do.

Para 17 The registers will be produced.

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COPY OF M.C.R. No. 2125/28-12-48.

Subject:- Audit Report on the Elementary Education Fund Accounts of the Madurai Municipality for the year 1947-48 with replies thereto.

RESOLUTION: RECORDED.

Sd. C.S. Stanley Meyyappan,
Vice-Chairman-in-charge.

(True Copy)

[Signature]
6.1.49

Copy of M.C.R. No. 8125/28-18-48.
Subject:- Audit Report on the Elementary Education
Fund Accounts of the Madras Municipality for the year 1947-48 with
replies thereto.

RESOLUTION NO. C.O.R.D.D.

55. C.S. Stanley Mayappan,
Vice-Chairman-in-charge.

1947-48 Edn. & P.H. Department (C1).
Sub:- AUDIT REPORT - 1946-47 - Elementary Education Fund - 8
Municipal Council, Mathurai . . . - Recorded
with remarks.

Read:- From the Municipal Commissioner, ...
Ref. No. — dated 2/12/48.

From the Examiner of Local Fund Accounts, L.F.
No. 100 dated 23/3/49.

Order No. 11024/1736, EDUCATION, dated the 26.5.49.

Recorded.

2. An extract of the remarks of the Examiner of
Local Fund Accounts is forwarded to the Commissioner, Mathurai
Municipality for necessary action.

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

Mathurai 25/5/49
Sri Veni
(Sri Veni)
25/5

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22.2.49

2. The extent of the ...
these ...
Municipal ...
1949

(...)

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