

*Closed*

Estt. IS-27-68,994-11-11-48.

E. & P.H.

(194 9 ) Department.

SERIES.

**G.O. NO.** MS.1738, EDUCATION.

**Dated** THE 26th May 1949.

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[Despatch Abstract.]

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

# Back Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
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# Further Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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L.F.No. 86

6-4-49

Office of the Examiner of Local Fund  
Accounts, Madras

Subject:- Audit Report 1947-48 Elementary  
Education Fund Municipal Council, Dindigul.

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

Para 7 of the audit report. The Commissioner's  
letter was forwarded to the Director of Public Instruction  
in this department's No.L.F.8954, dated 24th January 1949.



27207

Assistant Examiner of Local Fund  
Accounts.

L.F. 4782 / 13.9.48

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

NAME OF AUDITOR: SRI A. V. SAREGAN, DISTRICT INSPECTOR OF LOCAL FUND ACCOUNTS.  
TIME TAKEN FOR AUDIT: SRI FROM 28TH JULY TO 12TH AUGUST 1948.

15 SEP 1948

1. The Office of Commissioner was held by ~~Dr. V. V. Sathyanarayana~~ Sathya from 1-4-1947 to 14-5-1947, by Sri S. R. Srinivasan, Municipal Engineer from 15-5-47 to 23-5-47 and by Sri K. Ramalingam from 24-5-47 to 31-3-1948.

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. 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 account for March 1948, and is in agreement with the balance in the treasury pass book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities ~~are detailed~~ of a minor nature have been detailed in an annual objection statement which should be read as part of this report.

4. PENDING OBJECTION OF PREVIOUS YEARS.

(a) Paragraph 3 of the Audit Report for 1946-47.

The sanction of the Director of Public Instruction and that of Government required for the expenditure incurred in excess of the budget allotment called for, were not furnished till the close of recent audit.

(b) PARAGRAPH 4 OF THE AUDIT REPORT FOR 1946-47.

Instead of Rs.10,818 ordered to be credited to the Elementary Education Fund from the arrear toll compensation sanctioned, a sum of Rs.18,436-10-0 was actually adjusted. The approval of the Government stated to have been obtained for the excess adjustment, was not pointed out.

5. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT.

The expenditure during the year under the head "Repairs to buildings" was Rs.2948-12-2. This is in excess of the budget allotment of Rs.1000/- sanctioned in G. O. No. Ms.488 Edn. dated 13-3-1947 and even the revised allotment of Rs.1000/- sanctioned in G. O. No. Ms.776, Edn. dated 5-4-48. Necessary reappropriation of funds was not made with the sanction of the Director of Public Instruction, as required by G. O. No.139, Edn. dated 28-1-1948.

6. SANCTION WANTING.

The number of posts of assistants sanctioned for the Nagal mayer (feeder) girls school was five: But actually there were six assistants appointed. The sanction of the Council and the approval of the educational authorities were not pointed out for the creation of the post of the sixth assistant on Rs.50/- per mensem from July 1947 (Vide Voucher No.2308 of March 1948).

7. FIXATION OF PAY - NOT CORRECT.

Sri Manoranjitham, teacher, was in service from 4-12-1930. Her increment was stopped for six months in commissioner's proceedings dated 21-6-1934. When her pay was Rs.20+1 in the scale 15-20. She was given four advance increments <sup>in the</sup> revised scale of pay counting service of 16 years from 4-12-1930 to 4-12-1946. But since her increment has been stopped for six months, that period cannot count. Hence the service to be reckoned for weightage will be less than 16 years. Hence one advance increment will be in excess. The pay is therefore to be fixed at Rs.27/- instead of Rs.28/- in the scale Rs.23-1-30. The excess paid for 1947-48, viz. Rs.12. and the excess up-to-date- would need recovery.

8. CERTIFICATES OF AGE, HEALTH AND VACCINATION NOT OBTAINED.

Under para 9 of the establishment rules issued in G. O. No.2242, L.S.G. dated 2-6-1936, as amended, certificates of age, health and vaccination shall be obtained by the Executive Authority from every officer or servant appointed for the first time, unless the person was appointed under rule 7 A, for a period not exceeding three months. But it was noticed that, in a number of cases, such certificates were not obtained, though the persons had been appointed on a regular basis. - details of such cases are furnished in item 2 of the A.O.S.

9. TOOLS AND PLANT ACCOUNTS- NOT PRODUCED.

The accounts of tools and plant relating to schools were not produced for audit.

10. The general <sup>request of</sup> audit may be considered satisfactory.

11. The gross receipts and charges for the year were Rs.77,581-6-3 and Rs.78,422-0-7 respectively.

12.

12. Nine items of objections involving an amount Rs.252/- were pending settlement at the close of the year, as shown in the A.O.S.



S. Rangaswami Ayyar,  
Assistant Examiner of Local Fund Accounts,  
Southern Circle, Trichinopoly.

Forwarded to the Executive Authority Dindigul of 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 Trichinopoly with 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 Dindigul 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 58 (d) of schedule IV of the Madras Municipalities Act, 1920. The original was forwarded to the Executive Authority Dindigul on 15.9.48. *Original cancelled*

(True Copy)

*M. N. S. Manianathan*

SUPERINTENDENT, AS  
OFFICE OF THE EXAMINER OF LOCAL FUND ACCOUNTS,  
MOUNT ROAD, MADRAS-2-

*82/3-7-48*

(S)

Draft replies to the Audit Report on the Elementary  
Education Account of the Dindigul Municipality  
for the year 1947-48.  
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Para 4(a) of the Report:-

Necessary application has been made to Government for their sanction in this office Roc.No.10524/47-B1, dated 10-11-48. A copy of the sanction when received will be communicated.

Para 4(b) of the report:-

The objection raised in this para has since been dropped in reference No. L.F.590 dated 4-10-48 of the District Inspector of L.F.Accounts, Tiruchirapalli.

Para 5 of the Report:-

Necessary sanction of the Director of Public Instruction, Madras, was approved applied for in this office Roc.No.12658/48, dated 17-9-48. As the Director of Public Instruction, Madras has replied in his L.Dis.2093-B2-48, dated 13-10-48, that the sanction of the Government may be obtained, the Government may have been approached in this office Roc.No.12658/48-B1, dated 10-11-48. The sanction of the Government when received will be communicated.

Para 6 of the report:-

The sanction for the sixth assistant mistress was obtained in S.O.P.No. 2, dated 11-9-1947. The authority of the Educational authorities may be verified at the next audit.

Para 7 of the Report:-

The Government have been addressed in Ref.No.13004-48-B2, dated 14-10-48 for instruction as the order of the Commissioner stopping the increment of the individual became inoperative, since the Mistress's pay has to be fixed in the revised scale of Rs.15--20 at Rs.20, the maximum of the scale + Re.1 P.H. even before the time for her being granted her next increment in the old scale of Rs.20--25 came.

Para 8 of the report:-

The medical certificates of physical fitness have been obtained. ~~May be~~ May be verified at the next audit.

Para 9 of the report:-

The account of tools and plants relating to schools will be produced at the next audit.

Para 12 of the report:-

- |                          |   |                                                              |
|--------------------------|---|--------------------------------------------------------------|
| 1. Para 3 of A.R.1946-47 | - | Vide replies to Para 4 of the A.R.1947-48 referred to above. |
| Para 4 of A.R.1946-47    | - | Vide replies to Para 4 of the A.R.1947-48 referred to above. |
| 2. Para 5 of A.R.1947-48 | - | Vide replies referred to above.                              |
| 3. Para 6 of A.R.1947-48 | - | Vide replies referred to above.                              |
| 4. Para 7 of A.R.1947-48 | - | Vide replies referred to above.                              |
| 5. Para 8 of A.R.1947-48 | - | Vide replies referred to above.                              |
| 6. Para 9 of A.R.1947-48 | - | Vide replies referred to above.                              |

Sgd. K.Ramalingam,  
Commissioner.

Copy of Council Resolution No.3, dated 30-12-48:-

Read the draft replies to the Audit Report on the Elementary Education Fund Account for the year 1947-48.

Resolution:- APPROVED.

Sgd.S.Lazar Ignatius,  
Chairman, Municipal Council, Dindigul.

/True Copy/

S.P.S.  
Manager. 4/1/49

L.H.

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62/25  
29  
26/5

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

Sub:- AUDIT REPORT - <sup>1947-48</sup>~~1946-47~~ - Elementary Education Fund -  
Municipal Council, *Dindigul* . . . . . - Recorded <sup>(6)</sup>  
~~with remarks.~~

Read:- From the Municipal Commissioner, . . . . . dated 15/9/48.  
Ref. No. —

From the Examiner of Local Fund Accounts, L.F. ~~Max~~  
No. ~~8~~ 86 dated 6/4/49.

Order ~~At~~/Ms. No. 1738, EDUCATION, dated 26.5.49

Recorded.

24/5/49

25/5/49

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

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31.5.41

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