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E. & P.H.

(1949) Department.

SERIES.

G.O. NO. MS.1739, EDUCATION.

Dated THE 26th May 1949.

(7)

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[Despatch Abstract.]

AUDIT REPORT - 1947-48 - Elementary Education Fund - Municipal Council, Bodi-  
nayakanur - Recorded with remarks.

# Back Papers.

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

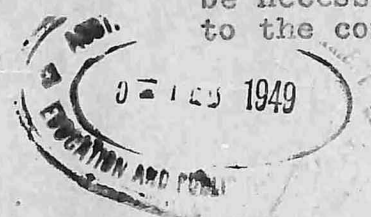
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L.F. 9349/3/2/49 Examiner's Office. ②

Subject:- Audit Report- Elementary Education Fund- Bodinayakanur  
Municipal Council- REX 1947-48- Replies forwarded.

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

Para 5 of the Audit Report:- The sanction of Government would  
be necessary to the payment of dearness allowance at the full rate  
to the conductress who is generally treated as a part time servant.



Asst. Examiner of L.F. Accounts.

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L.F. 3306/27.7.48  
AUDIT REPORT ON THE ELEMENTARY EDUCATION  
FUND ACCOUNTS OF THE BODINAYAKANUR MUNI-  
CIPAL COUNCIL, MADURA DISTRICT FOR THE  
YEAR 1947-48.  
\*\*\*\*\*

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

Time taken for audit: From 7th May 48 to the 4th  
June 1948.

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The office of the Executive Authority was  
held by I. Manickavasaga Nadar from 1-4-1947 to 31-3-1948.

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 ~~agrees with~~ of the various funds as per abstract  
attached to the Account for March 1948, and is in  
agreement with the sum total of the balances in the  
Treasury and Bank Pass Books after allowing for out-  
standing cheques, unremitted revenue in hand at the close  
of the year, and for the differences detailed in para-  
graph 2 of Audit Report on the General Fund Accounts  
for the year 1947-48.

3. PENDING OBJECTIONS OF PREVIOUS AUDIT REPORTS.:

(a) Paragraph 4(a) of the Audit Report for  
1946-48.

The disposal of the unserviceable articles  
was pending.

(b) Paragraph 5 of the Audit report for 1946-47.

*Instruction*  
The sanction of the *Director of Public*  
~~Inspector of Municipal~~  
Councils and Local Boards to the reappropriation of  
funds was not pointed out. Reference is also invite d  
to paragraph 2 of the G.O.No. 1015, Edn., dated 29-4-48  
on the Audit Report for 1946-47.

/p.t.o/

4. BUDGET-- EXPENDITURE IN EXCESS OF:  
In  
(a) Paragraph 2(1) of G.O.No.635,Edn, dated 23-3-48, the council was permitted to increase the provision made under the head "Expenditure - ordinary" from Rs.22,667/- to 27,497/-. The sanction of Government to specific reappropriation under the various heads of account should have been referred <sup>- vide</sup> in paragraph 2 of G.O.No.1015,Edn., dated 29-4-48.

(b) An expenditure of Rs.245-6-0 was incurred under "Capital - Lands and Buildings" for which there was no provision in the budget. Even the sanction of the Director of Public Instructions was not obtained to the reappropriation. In paragraph 3(1) of G.O. No.232,Edn., dated 10-2-47, the provision of the sum of Rs.750/- under "Capital expenditure - Lands and buildings" was expressly required to the ~~deleted~~. As the incurring of expenditure under that head would be in <sup>contestation</sup> of the express direction of Government, then previous approval should have been obtained before the expenditure was incurred. The rectification of Government may now be obtained.

5. PAYMENT OF DEARNESS ALLOWANCE TO CONDUCTRESSES:

Lakshmi, Conductress girls' school was paid pay at Rs.7-2-0 plus full dearness allowance of Rs.16/- conductresses are generally treated as part time servants and conductresses in other schools in this very municipality are not paid full dearness allowance. The authority for the payment of full dearness allowance to the conductress of the Girls' school may be stated.

6. TEACHER ON DEPUTATION TO MILITARY DUTY:

G.P. Selvanayagam, Jackamanayakanpathi, school was granted <sup>lien</sup> him on his post which on duty in the military department and he returned to his post in the municipality on 4-10-47. The Provident Fund

/p.t.o/

contribution was not recovered from the military department. His pay was fixed at Rs.30/- with effect from 1-1-47 and he was allowed an increment which raised his pay to Rs.31/- with effect from 1-1-48 (Vr.1210 of March 1948). The history of his service prior to 4-10-47 and even information regarding the date of his relief from the military department, were not available. A statement of his service may be obtained from the military department and recorded so as to verify the admissibility of the increment from 1-1-1948.

7. IRREGULAR GRANT OF LEAVE:

M. Kanai Thiva Jothi was granted unearned leave on private affairs for three months from 20-8-47 to 18-11-47 and earned leave for seven days from 19-11-47 to 25-11-47. As earned leave may not be granted for any period beyond the first 90 days, the sum paid for the seven days viz., Rs.10-12-0 would need recovery.

8. SUM ADJUSTED IN EXCESS BY TREASURY OFFICER:

In paragraph 2 of G.O.No.2375,Edn., dated 5-11-47 a sum of Rs.5,500/- was sanctioned as grant for the payment of dearness allowance to the elementary education staff. In paragraph 5 of the same order the Accountant General was required to recover a sum of Rs.435/- from the said grant. The Treasury Officer has, however adjusted on 6-12-47 the entire sum of Rs.5,500/- to the credit of the council without effecting the recovery of Rs.435/-. The sum of Rs.435/- has been kept under deposits. ~~xxxx~~ Its refund to Provincial Funds is awaited.

9. The general result of audit may be considered satisfactory.

10. The gross receipts and charges for the year were Rs.27,423-12-11 and Rs.27063-0-6 respectively.

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/p.t.o/

11. Six objections involving Rs.10-12-0 were pending settlement at the close of audit.

T.K. Grinivasan,  
Assistant Examiner of Local Fund Accounts,  
Southern circle, Trichinopoly.

Forwarded to Executive Authority Bodinayakanur  
Municipal Council in duplicate with the request that the  
report may kindly be returned within 2 months to the Dt.  
Inspector of Local Fund Accounts, Madura with your reply duly  
approved. Duplicate copy of the final statement of  
audit of the Elementary Education Fund accounts of  
Bodinayakanur Municipal Council (for the year ended  
31st March 1948) is herewith forwarded to the Secretary  
to Government, Education and Public Health Department  
with reference to rule 58(3) of schedule IV of the Madras  
District Municipalities Act 1920. The original was  
forwarded to the Executive Authority, Bodinayakanur in  
L.F.No.

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submission to Government.

Duplicate copy of the final statement of  
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in L.F.No.

/True copy/

R. Balasubramanian

SUPERINTENDENT,  
Office of the Examiner of Local Fund Accounts,  
Madras.

SR  
26/7/48

Para 3: Pending objections of previous audit reports :-

(a) Para 4(b) of the audit report for 1945-46 :- The sale of  
the unserviceable articles was filed again. But none came forward to bid  
in the auction. The objection may be dropped, as requested in this office  
letter C4-No.6324/47 dated 6-10-48, as it is not worth while to try  
for the sale of these articles again.

(b) Para 5 of the audit report for 1946-47 :- The sanction of  
the Director of Public Instruction, Madras has already been obtained in  
his L.Dis.2182-B2/48 dated 25th September 48 for the reappropriation of  
Rs.124-5-0 and a copy of the Director of Public Instruction's reference  
has been communicated to the District Inspector of Local Fund Accounts,  
Madura in this office letter No.C4-6324-47 dated 6-10-47. Hence the  
objection may be dropped.

Para 4. The Government have been addressed in this office B1-No. 121/49  
dated 2-1-49 to ratify the reappropriation made. Their orders may  
be awaited.

Para 5: Laksimi, conductress, Municipal Higher Elementary Girls' school  
is being paid full dearness allowance because she is not treated as a  
part-time servant, though she is designated as a conductress. She is  
working in the Municipal Higher Elementary Girls' school with a strength  
of 385 pupils and twelve teachers. There is no separate peon for the  
school. Hence she is doing the work of regular & full-time servant.  
Her duties are as follows :-

- 1) Sweeping the school premises daily,
- 2) Taking children to the school daily from various parts of the town,
- 3) Attending the school work during school hours daily, such as  
ringing the bell, attending the calls of Headmistress and teachers  
in connection with the school work.
- 4) Taking tapals to the office from the school,
- 5) Attending to the school garden work, and
- 6) Other miscellaneous works of the school.

As her duties involve the duties of a regular full-time servant,  
she is being paid full dearness allowance. It is stated in the objection  
that the conductress in other schools in this very Municipality are not  
paid full-time dearness allowance. This is not correct. The  
Municipal Council maintains the only Higher Elementary Girls' school  
where the conductress Laksimi is employed. This Council maintains no  
other Municipal Girls' school. Under these circumstances the conductress  
is being paid full dearness allowance treating her as a full-time servant.  
Hence the objection may be dropped.

Para 6: The matter is under correspondence with the President, District  
Board Soldiers Board, Madura.

Para 7: The sum of Rs.10-12-0 has since been recovered in Vr.No.660/48-49  
This may be verified in the next local audit and the objection dropped.

Para 8: The sum of Rs.435/- has been refunded to the Provincial Funds by  
debiting this amount in the Sub Treasury Pass Book of this Municipality  
on 18-11-48.

Municipal Office,  
Bodinayakanur,  
31-12-48.

Dak/8-1-49.

COMMISSIONER.

Copy of M.C.R.No.760, dated 7--1--49.

Audit Report on the Elementary Education Fund Accounts  
for the year 1947--48 and the replies thereon.

Resolution :- Replies approved.

Sd. S. C. Sethuram,  
Chairman.

/True copy/

Bak/8-1-49.

COMMISSIONER.

COPY OF M.C. ORDER NO. 1739  
Audit Report on the Elementary Education Fund Accounts  
for the year 1947-48 and the replies thereon.  
Resolution: Resolves approved.  
Sd. S. C. Sathyanarayana  
Chairman.

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1739  
Box 1-60  
COPIES  
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Edn. & P.H. Department (C1).

Sub:- AUDIT REPORT - 1947-48 - Elementary Education Fund -  
Municipal Council, Bodinayakanur. . - Recorded  
with remarks. With remarks.

Read:- From the Municipal Commissioner, . . . . .  
Ref. No. Nil. dated 8-1-49.

From the Examiner of Local Fund Accounts, L.F.  
No. 9249 dated 3-2-49.

Order No. Rt/Ms. 1739, EDUCATION, dated the 26.5.49.

Recorded.

2. An extract of the further remarks of the Examiner of  
Local Fund Accounts is forwarded to the Commissioner of  
Municipal Council, Bodinayakanur for necessary action.

To the Municipal Commissioner, Bodinayakanur.  
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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*[Faint handwritten notes, possibly bleed-through from the reverse side.]*

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