

E & P.H.

(194⁹) Department.

SERIES.

G.O. NO. 843 Edn.

Dated

24-3-1949

[Despatch Abstract.]

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

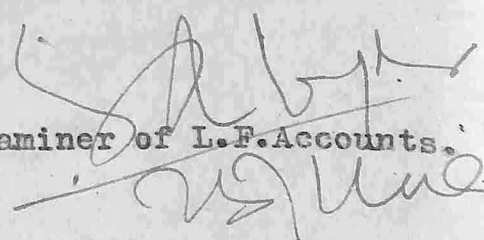
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Examiner's Office.

L.F. 9452/5/2149

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

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

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Asst. Examiner of L.F. Accounts.

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
KODAIKANAL MUNICIPALITY, 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 the 30th July 1948 to the 16th
August 1948.



The Office of Executive Authority was held by Mr. A.J. John, Commissioner, from 1st April 1947 to 28th January 1948, and by Sri K. Gopala Menon, B.A., B.L., from 29th January 1948 to 31st March 48.

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 the Elementary Education Fund accounts. The closing balance in the cash book 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 sum total of the balances in the treasury pass book and in the Bank 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 relating to the General Fund account for the year.

3. BUDGET. In paragraph 2 of G.O.No.212 Edn., dated 29th January 1948, on the budget for 1948-49, the Council was permitted to increase the provision made under the head "Expenditure Ordinary" from Rs.11,090 to Rs.12,275/- and approval was accorded for the provision of a sum of Rs.220/- under "Capital". The sanction of Government should have been obtained to specific reappropriations under the various heads of account in accordance with the rules relating to the budget.

4. RENT FOR TEACHERS' QUARTERS IN GIRLS' SCHOOL. The rent was recovered only at Rs.2/- per mensem from April to December 1947. With reference to the objection in paragraph 13 of the Audit Report on the General Fund Accounts for 1946-47, the rent was fixed at 10% of the pay and house allowance, and in proceedings of the Commission G.No.31-5850-47 dated 1st December 1947, the difference of rent was

was required to be recovered. A sum of Rs.110/- was pending recovery at the close of the year. In fixing the rate of recovery, the increased rate of pay fixed with effect from 1st January 47 was not taken into account for recovery with effect from that date. This may now be done and the balance recovered.

5. EXCESS PAYMENT TO SRI G. GURUMURTHI SARMA. The pay of Sri G. Gurumurthi Sarma was fixed at Rs.59/- from 1st January 47. He was on leave on average pay from 21st January 47 and on leave on half average pay from 1st April 47 to date. Although he has been on leave throughout and is entitled to be paid during leave, only leave salary on the basis of pay at the time of proceeding on leave, his pay was fixed at Rs.61/- with effect from 1st January 48, and he was paid leave salary at Rs.30-8-0 at half the increased rate of pay with effect from 1st January 48. His salary for the period should have been regulated at Rs.29-8-0. The sum paid in excess at Rs.1/- per mensem up to the date of return from leave would need recovery. The dearness allowance was paid at Rs.18/- per mensem right from 1st April 1947. The revised rate specified in G.O.No.456 Finance, dated 8th May 1948 communicated with G.O.No.1347 L.A., dated 8th July 48 would have effect only from 1st January 48 and not for the period from 1st March 47 to 31st December 47 which should be regulated in accordance with paragraph 1(111) of G.O.No.344 Finance dated 14th May 1947. The dearness allowance for the period of leave from 1st April 1947 to 31st December 1947 should have been regulated at Rs.16/- only on the basis of leave salary of Rs.29-8-0 for the period. The excess of Rs.18/- would need recovery.

6. ADVANCE INCREMENTS ALLOWED TO TEACHER WHO ELECTED TO ENTER ON THE REVISED SCALE OF PAY FROM 3RD FEBRUARY 1947.

Mr. M. Ismail Khan was drawing pay at Rs.31/- from 3rd February 45 and his increment in the old scale of pay which raised his pay to Rs.33/- accrued on 3rd February 47. He elected to enter on the new scale of pay on 3rd February 47 only, and his pay in the revised scale of pay of Rs.30-1-45 was fixed with effect from 3rd February 47 at Rs.34/- (the point next above Rs.33/-) plus two advance increments for his service of nine years or at Rs.36/-. Under Government

Government Memorandum No.32750/47-2 G L.A., dated 12th October 47 (Communicated to all Municipal Councils) an employee who elects to enter on the revised scale of pay from a date later than 1st January 47 the date on which the revised scale of pay was given effect to would not be eligible for the grant of any advance increment. The option once exercised was final. The same decision has been repeated in paragraph 2 of Edn. & P.H. Memorandum 96332-B2/48-Edn., dated 12th March 1948 with special reference to teachers. The pay of the teacher on 3rd February 1947 should have been fixed at Rs.33/- only with reference to Rule 22(a) of the Fundamental Rules. The excess of Rs.3/- paid from 3rd February 47 would need recovery. The sum of Rs.1-2-0 paid on Vr.684 of August 47 towards difference of pay from 1st January 47 would also need recovery. The subsequent increments also should be properly regulated and the excess paid recovered.

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

The pay of the following teachers who have put in service of two to three years was fixed as follows:-

- (a) Mrs. Joyce Samuel - Service 2 years, 4 months 28 days on 1st January 1947 drew her first increment which raised her pay to Rs.21/- with effect from 3rd July 1946. Her pay was fixed at Rs.30 (minimum) plus one advance increment i.e. at Rs.31/- with effect from 1st January 1947 and at Rs.32/- with effect from 1st January 48.
- (b) Mrs. Esther Rajanani - service commenced from 18th December 1944 drew Rs.20 on 31st December 1946. Her pay was fixed at Rs.31/- with effect from 1st January 47 and at Rs.32 with effect from 1st January 1948.

Their pay should be regulated with reference to the ruling in Government Memorandum No.40177/47-39 L.A., dated 7th February 48 (communicated to Commissioners of all Municipal Councils).

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

9. The gross receipts and charges for the year were Rs.10,373-7-0 and Rs.12,304-6-7 respectively.

10. FIVE objections involving Rs. 138-2-0 were pending clearance at the close of audit.

B. RANGASWAMY AYYAR,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Tiruchirappalli.

Forwarded to the Executive Authority, Kodaikanal 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, Madras 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 Kodaikanal 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 Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.F.No. dated:

/True copy/

SUPERINTENDENT
Office of the Examiner of Local Fund
Accounts, Mount Road, Madras - 2.

S.S./10.9.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
KODAIKANAL MUNICIPALITY FOR 1947 - 48.

REPLIES.

Para 3. The Government (Education & Public Health Department) have been addressed & in this office Ref. No. B1-6189-48 dated 24-11-48 for approval of the provision made for a sum of Rs. 220/- under the Head "Capital Expenditure" and for the re-appropriation of the various heads of accounts of the Elementary Education Fund account.

Para 4. The arrears of house rent are being recovered from the teachers. The increased rate of pay and allowances has since been taken into consideration for the recovery of house rent due from the teachers of the Elementary school at Observatory and proceedings have been passed in this office Ref. No. B1-6189/48 dated 25-11-48 for the recovery of difference of house rent due from 1-1-47.

Para 5. The excess amount of pay (viz) Rs. 7/- and excess dearness allowance of Rs. 18/- have already been recovered in full from Sri. G. Gurumoorthy Sarma in September 1948 in Vr. No. 713/-9.48.

Para 6. The pay of Mr. M. Ismail Khan has been refixed in accordance with the instructions issued in para 6 of the Audit Report and proceedings have been passed to that effect and for the recovery of excess amount paid. A sum of Rs. 8-8-0 has been recovered in December 48 as first instalment. (Vide Ref. No. B1-6189-48 dated 7-12-48)

Para 7. The Examiner of Local Fund Accounts has been addressed through the District Inspector of Local Fund Accounts in this office Ref. No. B1-6189-48 dated 7-12-48 seeking instructions as to the refixation of the pay of the teachers referred to in the audit report in accordance with the instructions issued in Government Memorandum No. 40177/47-3-G., L.A., dated 7-2-48.

Commissioner
KODAIKANAL MUNICIPALITY

21.12.48

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KODAIKANAL MUNICIPALITY

Commissioner

21832

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Other items (specify)

வட்டி/ஸ்திராஜி/நிபேட

Interest/Strajagi/Rebate

பாகி

Share

வாடகைக் கிரயத் தொகை

Hire purchase instalment

செலுத்தப்படவேண்டிய இதர தொகைகள்

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அல்லது அதற்கு கட்டணம்

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செலவு ரூபாய் வீதம் ரூபாய் வீதம்

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Copy of Council's Resolution No.334 dated 10-12-48.

6

Audit report on the Elementary Education Fund Account of this Municipality for 1947-48 with the replies of the Commissioner. "Replies approved".

Sd/- C.A.Vellayan, Chairman, K.W.C.

(True copy)

Commissioner
KODAIKANAL MUNICIPALITY
2/12/48

DUPLICATE.

Date.	Account to be charged or credited.	Bin card No.	Stores Ledger folio.	REMARKS.
	(12)	(13)	(14)	(15)
A.				

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

Read:- From the Municipal Commissioner, Kodakkanal
 f. Ref. No. Nil . dated 7-1-49 .

From the Examiner of Local Fund Accounts, L.F.
No. 9452 dated 5-2-49.

Order No. ~~Re~~/Ms. 843 -----, EDUCATION, dated the 24-3-49.

Recorded.

2. The Examiner of L.F. Accounts is requested to send a copy of the Audit Report of the E.E. Fund ^{of accounts} of the Kodakonkal Mill, 1947-48, to D.P.I. ~~direct~~

K.S.K.

~~2/3/2~~

Long term Sub
789
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To the Municipal Commissioner, Kodaikanal
through the C.M.C.

99 D.P.I. (with a copy of
Audit report). *ent 2 in org.*
99 Examiner of L.F. Accounts.
~~Spare copy/copies.~~

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- Top left: "20.8 48"
- Top center: "84x"
- Center: "1/10/80"
- Bottom right: "1/10/80"
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