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Sectt. II-27-39,004-24-10-44.

E + P. H (1945) Department.

Ms. SERIES.

G.O. No. 248. Cuz

Dated

19.2.45

(10)

[Despatch Abstract.]

Audit Report - 1943-44-

E. E. Fund - H.L. cl.,

Coimbatore - Recorded.

Back Papers.

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

Further Papers.

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

Refer to be put
up with
or before
30/9/44

Lf. 4333

18-9-44

19 1944

COIMBATORE

9. Audit Report on the Elementary Education Fund
accounts of the Coimbatore municipal Council of the
Coimbatore District for the year 1943-44.

Name of auditor:- Sri S. Rangaswami Ayyar,
D.S. of L.D. Accounts.

Time taken for audit:- From 15-7-44 to 5-9-44.

The office of Executive Authority was held by Sri
V.N. Subbaroya Mudaliar from 1-4-43 to 31-3-44.

(2) The receipts and payments during the year are shown
in the annual account appended together with the opening
and closing balances. A single cash book was maintained for
both the general and the elementary education funds.
The opening balance in the Cash book is in agreement with
the c-losing balance of the previous year. The closing
balance in the cash book, viz. Rs. 718414-1-4 agrees with
the consolidated closing balance of the various funds
as per abstract attached to the account for March 44 and is in
agreement with the balance in the bank and treasury pass
books after allowing for outstanding cheques and unremitted
revenue in hand at the close of the year.

(3) The more important irregularities are noted below.
Irregularities of a minor nature are detected in the
A.O.S. which should be treated as part of this

(4) Pending objection of the previous year's A/R.
Paragraph 4 of the A/R. for 1942-43.

Excess salary paid to the unqualified instructor,
Sri M.K. Vijendrachar, amounting to Rs. 110-4-0
was still pending recovery.

(5) Dearness allowance in addition to pay allowed
to to menials during period of closure of schools.

11870-44

Reply at
p 7 infra

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In Government Memo. No. 36041-2.A., L.A., dated 9-2-43, it was ordered that sweepers employed in municipal elementary schools might be paid dearness allowance if they were certified to be whole time servants of the Council. In pursuance of this order, in schools where no persons were employed, the sweepers employed were allowed D.A. with the sanction of the Council. A Certificate to the effect that they were whole time servants was not furnished in the monthly pay bills.

6. Contribution under section 37 of the Madras E.E. Act, 1920, in respect of education tax realisations in 1942-43 and 1943-44

The compensation for loss of income under education tax levied as such charge on profession tax was fixed at Rs. 17,377-12-0 per annum in G.O. No. 12666 L.A. dated 7-6-44 and in para 3. It was ordered that where a local body had previously drawn both the compensation and the equivalent contribution in respect of the tax levied prior to 1-4-42 and collected on or after 1-4-42, it should refund out the amount drawn as Compensation a sum equal to the amount of such subsidy. The municipality had not only drawn the full amount of compensation sanctioned in the G.O. referred to above but had also claimed and drawn subsidy in respect of education tax levied prior to 1-4-42 but collected in 1942-43 and 1943-44 as noted below, and as such the amount of subsidy amounting to Rs. 2262-3-0 would need to be refunded to Government.

SEP 19 1944

Government sanctioning equivalent contribution. Tax realisations relating to sanctioned & drawn taxes prior to 1-4-42. Amount of Arrears of taxes prior to 1-4-42 included in col. 3

1	2	3	4
G.O. No. 234 Edn, dated 15-2-44	1942-43	30,669-9-0	2181-1-9
G.O. No. Ms 1239 Edn, dated 21-8-44	1943-44	32,063-9-0	81-1-6
			2262-3-3
			2262-3-0

Tx

- The general result of audit may be considered satisfactory.
- The gross receipts and charges for the year were Rs. 1,23,007-9-8 and Rs. 1,11,435-15-6 respectively.
- Thirty six objections involving Rs. 143-4-0 were pending settlement at the close of audit as detailed below.

Year.	No. Of Items.	Amount. Rs. a.p.
1942-43.	3	110-4-0
1943-44.	33	33-0-0
		143-4-0

T.K. Srinivasan.

Assistant Examiner of Local Fund Accounts, Western Circle, Salem.

Forwarded to the Executive Authority Coimbatore 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 Coimbatore 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 Coimbatore Municipal Council for the year ended 31st March 1944 is herewith forwarded to the Secretary to Government Education and Public Health Department with reference to rule 56(d) of schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Exe-

4333

Executive Authority in L.F. No. 4198 dated 18.9.44

/True Copy/

Z. Shankar
Superintendent,

Office of the Examiner of Local
fund Accounts, Kilpauk P.O., Madras.

W. J. S.
18.9.44

Annual Account of Receipts and Charges of the Elementary Education
Fund of the Coimbatore Municipality for the year 1943-44

Heads.	Actuals,			Final Budget Appropriation.	
	Rs	as	ps.	Rs	as
Opening Balance	26,227	-	.6	8957	
Receipts--Ordinary.					
(1) Education tax	40,103	10	9	35,630	
" Refunds 42-43	244				
(2) Fees and penalties under the Elementary Education Act. compensation	18,780			18,780	
(3) Income from investments, etc.					
(4) School fees.	1041			1500	
(5) Endowments					
(6) Contributions Education tax compensation.					
(7) Other Receipts	34	11		200	
(8) Government Grants:-					
(i) Under section 37 of the Elementary Education Act.	30,669	4		28,220	
(ii) Under proviso to section 37 of the Elementary Education Act.	10,965			10,970	
(9) Contribution from the General Account:-					
(a) For payment of temporary allowance of Rs4.	21,340			10,670	
(b) For other purposes.					
(10) Investment realized					
(11) Advances recovered...					
Deduct--Refunds..	(-) 174	1	1	(-) 500	
Deduct--Amount transferred to Capital	(-) 870	5	-	(-) 1000	
Total.	1,22,133	3	8	1,04,470	
Receipts--Capital.					
1. Government grants-					
2. Endowments and contributions					
3. Loans					
4. Contribution from General Account--Ordinary.					
5. Investments realized					
Add--Amount transferred from ordinary.	870	5		1000	
Total	874	6		1000	
Total, Ordinary & capital	1,23,007	9	8	1,05,470	
Grand total including opening balance	1,49,334	10	2	1,14,420	

Heads.	Actual	Final Budget appropriation.
Expenditure - Ordinary.	Rs	Rs & p.
1. Staff:-		
Salaries and allowances --		
Masters -----	92,283 8	92,500 .
Clerks and Servants -----	4059 .	3170 .
Education Tax-- Collection Charges-----	1083 .	1000 .
Contribution to Provident Fund-----	3870 .	4500 .
Travelling allowances-----		
Stipend of teachers sent for training-----		
2. Contingencies and equipments		
Contingencies-----		
House-rent-----	2086 13 8	2000 .
Other items-----	2812 9 8	4000 .
Equipment:-		
Furniture and apparatus-----	552 - 8	500 .
Library books and maps-----		1000 .
Other items-----		
3. Prizes and scholarships-----		
4. Repairs to buildings-----	3814 14 6	2500 .
5. Contribution to panchayats--		
6. Interest on and repayment of debt----		
7. Investments made-----		
8. Advances recoverable-----		
Total	1,10,561 9 6	1,14,170 .
Expenditure - Capital.		
1. Lands and buildings-----	874 6 .	4000 .
2. Equipment:-		
(1) Furniture and apparatus		
(2) Library books and maps		1000 .
(3) Investments made----		
(4) Other items-----		
Total	874 6 .	5000 .
Total Expenditure (Ordinary & Capital)	1,11,435 15 6	1,16,170 .
Total Closing balance	37,898 10 8	(-) 1,743 .
Grand total, including closing balance-----	1,49,334 10 2	1,14,427 .

REPLIES TO THE AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF COIMBATORE MUNICIPAL COUNCIL FOR THE YEAR 1943-44.

- (4). The matter is under correspondence with the Inspector of Municipal Councils and Local Boards and his final orders are awaited.
- (5). Noted. Instructions have been issued to the Heads of institutions.
- (6). The equivalent Government contribution was claimed on the actual collections of education tax every year and not on the tax levied. The contribution on the arrear collections of education tax claimed and drawn for the years 1942-43 and 1943-44 is in order as per para 3 of G.O.No. 1266 L.A., dated 7-6-1944.

Extract from the proceedings of the meeting of the Municipal Council, Coimbatore, held on 13-12-1944.

Read the Audit Report on the Elementary Education Fund accounts of the Coimbatore Municipal Council for the year 1943-44 and the draft replies thereto, and note dated 5-12-1944 soliciting the approval of the council.

M.C.R.No. 934.

APPROVED.

(True Copies)

[Signature]
Accountant

MK/16-12.

[Signature]
District Inspector
Coimbatore

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REPORT ON THE ACCOUNTS OF THE COIMBATORE MUNICIPAL COUNCIL FOR THE YEAR 1943-44.

The report is under correspondence with the Inspector of Accounts and his final orders are awaited.

The report has been issued to the heads of institutions.

The equivalent Government contribution was claimed on the basis of the collection of education tax every year and it was on the tax levied. The contribution on the current collection of education tax claimed and drawn for the year 1943-44 is in order as per note 3 of G.O. No. 1266 L.A., dated 7-6-44.

Extract from the proceedings of the meeting of the Municipal Council, Coimbatore, held on 12-12-1941.

Read the Audit Report on the Elementary Education Fund accounts of the Coimbatore Municipal Council for the year 1943-44 and the draft replies thereto, and note dated 5-12-1944 soliciting the approval of the Council.

U.O. No. 234

Approved

(True Copy)

21-1-45

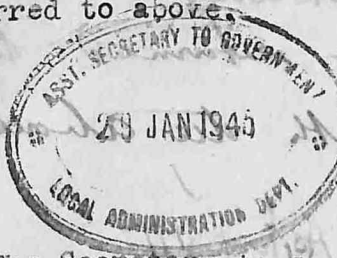
Examiner's Office

Subject: Audit Report - Coimbatore Municipal Council - Elementary Education Fund Accounts - 1943-44



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.

2. Para 6 of the Audit Report: The reply is not acceptable. The Municipality had drawn the full amount of compensation sanctioned in G.O. No. 1266 L.A., dated 7-6-44 and had besides also claimed and drawn subsidy in respect of education tax levied prior to 1-4-42 but collected in 1942-43 and 1943-44. The amount of subsidy drawn in respect of the arrear of tax collected in 1942-43 and 1943-44, viz. Rs. 2,262-3-0 would therefore need to be refunded to Government with reference to paragraph 3 of the G.O. referred to above.



02035

2610

Assistant Examiner.

The Secretary to Government, Education and Public Health Department, Madras.

me 29/1/45 CR. 8254

G.O. No. 2035A-1

29/1/45

20.1.45

Para 6 of the report: Excess compensation

The remarks of L.A. may be taken into consideration

29.1.45

L.A. up

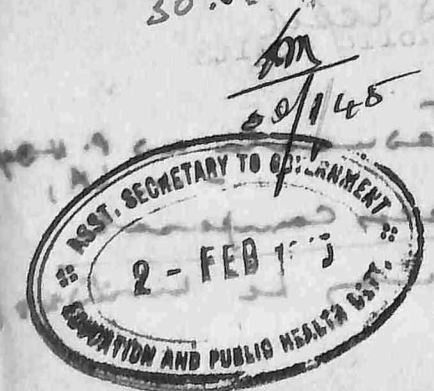
10

A

L.A. dept

~~The file may be sent to A section for taking.~~

~~Examiner~~ The position states by the
Examiner in his further remarks
is correct. The Examiner may be
asked to refer to the Govt
Rs 2262-30 without any further delay
to report the fact to the Examiner.
2. The file may be returned to
the L.A. dept with the above
remarks



31/1/45
04829
L.A. 2610-1 C.D.
1-2-45
E.P.H(A)
draft

78/19.2.45

Audit Report - 1943-44 - E.P.H. fund - 7

M. B. Comptroller - Recorded.

C. No. 2035A/45
p 90 f.

From the Eev. of L.F.A., L.F. 8404, 1/12.145

Go. (MS) No. 248

Edm. 19.2.45.

p 2 c f

para 2 mp 90 f

Done with 5 sheets (enc) 1/20/45

Para 6 of the Audit Report

A copy of the further remarks of the Eev. of L.F.A. is communicated to the Commissioner for immediate action and report.

To the Commissioner
Comptroller (this the C.H.C.)
(with copy of para 2
of p 90 f)
" D.P.I. (with copy of
Report)
" Eev. of L.F.A.
call back 18.4.45

16/2/45
16.2.45

17.2.45

Kept at bottom of file

1346 A
GOVERNMENT OF MADRAS.
LOCAL ADMINISTRATION DEPARTMENT.

MEMORANDUM NO. 6364-45-2A., dated 4th April 1945.

Sub: Tax - Education - Coimbatore Municipal Council - Compensation for loss of income from limitation of property tax - Refund - Audit objection upheld.

Ref: From the Commissioner, Coimbatore Municipality No. 11810/44-B1, dated 7th March 1945.

The Commissioner, Coimbatore Municipality is informed that compensation for loss of income under education tax and its equivalent Government subsidy was based on the average of both the arrear and current collections of the tax in the three years preceding 1st April 1942. As stated in paragraph 4 of G.O. No. 926, L.A., dated 28th January 1943, the Council should not have claimed any grant in respect of the tax levied by it before 1st April 1942 but collected after that date. The objection raised in audit in this regard is correct-Vide Paragraph 3 of G.O. No. 1266 L.A. dated 7-6-44. The request that the recovery of the sum of Rs. 2,262-3-0 referred to in the audit objection may be waived will not therefore be complied with.

S.K. Chettur.

Secretary to Government.

To the Commissioner, Coimbatore Municipality through the Chairman Municipal Council.

Copy to the Education and Public Health Department.

Forwarded/By order.

vrg. 4/4.

Shirohami
Superintendent.

14

EXP. H(A)

(K)

May be filed with G.O. 248 Edn, d/19.2.45.
The report called for in para 2 of the G.O. may
be awaited till 25-4-45.

p 11 of (K)

28/4/45 Joo
7.4.45

10.4.45

28/4

19220

15

EXP. H(A)

Audit Report - 43-44 - E.F. fund -

9

M. d. Coimbatore.

Memo: No. 19220 A/45-1 Edn, d/27/4/45

The Commissioner,

Coimbatore Mpty, is requested to
expedite the report called for in
para 2 of G.O. 248 Edn, d/19.2.45.

per 11 of (I)
K. H.
30.4.45
To the Commissioner
Coimbatore Mpty
(thru the CHC)

24/4/45
h
24.4.45

27.4.45

16
(A) 4.9.45

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22000

From (Name) Sri. C.R. Karunakara Menon,
B.A., B.L.,
Designation Commissioner,
Station Coimbatore Municipality,
Coimbatore.

To The Secretary to Government,
Education and Public Health Department,
Fort St. George, MADRAS.

THROUGH: The Chairman,
Coimbatore Municipal Council.

Enclosures: No. 11810-44/B1 dated 2nd April, 1945.

Sir,

AUDIT REPORT - Elementary Education Fund - Municipal Council,
Coimbatore -

Ref: Government Memorandum No. 19220-A.45-1 Edn., dated 27-4-45.

A cheque for Rs. 2262-3-0 being the refund of Educational Tax compensation equal to the amount of subsidy drawn on the arrear collection in 1942-43 and 1943-44 has been sent to the local Treasury on 26-4-45. The subject was under correspondence with the Government Vide Government memorandum No. 6364-45-2A dated 4-4-45. There was therefore the delay in refunding the amount.

Despatched
5-MAY 1945
/FORWARDED/

CVR/3-5
EXP-H(A)

May be filed with
Go. 248 Edn., 2/19.2.45

Chairman,
Coimbatore Municipal Council.

A11-92

They be killed

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