

Ms. **SERIES.**

G.O. NO. Ms. 165 Education.

Dated 30th January, 194⁷.

[Despatch Abstract.]

Audit Report - 1945-46 - Elementary Education fund -
Municipal Council, Coimbatore, - Recorded.

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

Further Papers.

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

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE GOIMBATORE MUNICIPAL COUNCIL, OF THE GOIMBATORE DISTRICT, FOR THE YEAR 1945-46.

Name of auditor: Sri S. Rangaswami Ayyar, District Inspector of Local Fund Accounts.

Time taken for audit: From the 20th June 1946 to the 15th September 1946.

The Office of the Executive Authority was held by Sri C.R. ~~Karunakara~~ Menon, Commissioner from the 1st April 1945 to the 10th June 1945 and from the 11th July 1945 to the 31st March 1946. During the period from 11th June 1945 to the 10th July 1945, Dr. A.A. Asthagiri, Municipal Health Officer was holding additional charge of the post of Commissioner.

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 Elementary Education Funds. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance in the cash book viz. Rs.781,292-2-7 agrees with the consolidated closing balance of the various funds as per the abstract attached to the account for March 1946 and is in agreement with the balance in the treasury and bank 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 detailed in the annual objection statement which should be treated as part of this report.

4. Expenditure in excess of the provision sanctioned by the Government was incurred during the year under the following heads without obtaining the previous approval of the Council or of the Director of Public Instruction or of Government, as the case may be, as required under G.O.No.139 Education dated the 29th January 1942.

Head of account.	Expenditure.	Final appro- priations.	Sanctioned
	Rs.	Rs.	Rs.
Salaries & Allowances. Masters. gratuity	1,14,084 8 2	1,13,000 0 0	Sanctioned by Council.
Education Tax collection charges.	2,072 0 0	1,200 0 0	Council.
Total staff.	1,16,156 8 2	1,14,200 0 0	Sanctioned by Council.

Contingencies -	Rs.	A.	P.	Rs.	A.	P.	Director of Pub-
other items.	6,532	3	9	6,000	0	0	lic Instruction.
Lands and buildings-							
Capital.	6,310	13	0	5,500	0	0	Government.

Such sanction would need to be sought for now at least and obtained.

5. EDUCATION TAX - REALISATIONS. (a) An amount of Rs.47,888-5-8 (Rs.47,888-3-8 under property tax and Rs.1-2-0 under profession tax) was shown to have been realised and credited under education tax in the account for the year 1945-46. With reference to paragraph 39(a) of audit report on the general fund accounts of the Municipality for the year pointing out the incorrectness in the allocation made in respect of Education tax under property tax, the correct figure amounted to Rs.46,164-6-3. If to this, the amount of education tax of Rs.1-2-0 on profession tax relating to the years prior to 1942-43 is added, the total amount of education tax realization would amount to Rs.46,165-8-3. Thus the net amount of education tax actually creditable to the Elementary Education Fund during the year, after allowing for the refunds of Rs.152-7-2, on which equivalent contribution is to be given by Government works upto Rs.46,006-1-1.

(b) Since the amount of Rs.1-2-0 representing education tax collections on profession tax relating to the years prior to 1942-43 has been taken into consideration for purposes of payment of equivalent grant, a like sum would need refund to Government with reference to the instructions contained in paragraph 3 of G.O.No.1266 L.A., dated the 7th June 1944.

6. MIS-CLASSIFICATIONS IN THE ACCOUNTS. The following mis-classifications were noticed in the accounts for 1945-46.

(a) Contributions - loss to profession tax - Rs.15,633-8-0.

The correct figure should be Rs.17,877-12-0 as sanctioned in G.O.No.1010 L.A., dated the 2nd May 1945. The difference of Rs.2,244-4-0 was due to the following. A sum of Rs.2,262-3-0 drawn in excess in previous years and refunded in voucher No.202/4-45 was deducted under this head instead of being shown under refunds.

Another

-3-

Another sum of Rs.17-15-0 sanctioned as subsidy under Section 37 of the Madras Elementary Education Act 1920 in G.O.No. 56 Education dated 13th March 1946 and drawn was credited to this head instead to Government grant - under Section 37.

(b) Government grant under Section 37 - Rs.41,005/-.

The correct amount should be Rs.42,486-11-0 sanctioned in G.O.Nos.1419 Education dated 13th September 1945 and 563 Education dated 13th March 1946. The difference of Rs.1,481-11-0 drawn was due (i) to the refunds of Rs.1,444/- and Rs.49-12-0 drawn in Voucher Nos. 785 and 4678 representing excess amounts drawn in previous years having been shown under the head instead of under refunds and (ii) to the wrong credit of Rs.17-15-0 as stated in paragraph (a) above.

(c) Government grant under proviso to Section 37 - Rs.9,268.

The correct amount should be Rs.8,967/-. The difference of Rs.300/- was due to the secondary education grant having been shown here instead of under secondary education. Necessary adjustment to general funds should be made in the accounts of 46-47.

7. SERVICE BOOKS - NOT SHOWN. (a) Service books were not produced for scrutiny in audit regarding the admissibility of leave, increment etc. granted as detailed in item Nos. 1 and 2 of the Annual Objection Statement.

(b) Annual verification for the years ended December 45 was not recorded in 8 cases detailed in item No.3 of the Annual Objection statement.

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

9. The gross receipts and charges for the year were Rs.1,26,067-15-6 and Rs.1,41,451-14-9 respectively.

10. Twenty one items of objections involving Rs.537-13-0 were pending settlement at the close of audit as

detailed

detailed below.

Year.	No. of items.	Amount. Rs. A. P.
1945-46.	21	537 13 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 1946) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Fort St. George, Madras, with reference to Rule 58(d) of Schedule IV of the Madras District Municipalities Act 1950. The original was forwarded to the Executive Authority in L.F.No. Dated:

/TRUE COPY/

Balasubramanian
SUPERINTENDENT,
Office of the Examiner of Local Fund
Accounts, Kilpauk P.O., MADRAS, 10.

s.s./28.9.

24/9

Heads.	Actuals, 194 -4 .			Total.			Final Budget Appropriation.	
	RS.	A.	P.	RS.	A.	P.	RS.	A. P.
SUBSIDIARY ACCOUNTS—cont.								
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED)—cont.								
Receipts—Capital.								
1. Loans								
2. Investments realized								
3. Contributions								
4. Contribution from General Account—Ordinary.								
5. Investments realized								
Add—Amount transferred from Ordinary ..								
Total ..								
Total, Receipts—Ordinary and Capital ..								
Grand total, including Opening balance ..								
Expenditure—Ordinary.								
1. Staff—								
Salaries and allowances								
Contribution to Provident Fund ..								
2. Contingencies								
3. Repairs to buildings, plant, etc. ..								
4. Interest on and repayment of debt ..								
5. Investments								
Total ..								
Expenditure—Capital.								
1. Lands and buildings								
2. Purchase of machinery								
3. Equipment								
4. Investments								
5. Other charges								
Total ..								
Total, Expenditure—Ordinary and Capital ..								
Closing balance ..								
Grand total, including Closing balance ..								

Annual account of Receipts and Charges of the Elementary Education
 of the Combarne Municipality for the year 1945-46.
 (Subject to remarks in the Auditor's report)

Heads.	Actuals, 194 -4 .		Total.		Final Budget Appropriation.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
SUBSIDIARY ACCOUNTS—cont.						
C. ELEMENTARY EDUCATION ACCOUNT.						
Receipts—Ordinary.						
Opening balance ..						
1. Education tax	47,889	58	37,142	9	25,768	
2. Fines and penalties under the Elementary Education Act. ..					42,560	
3. Income from investments, etc. ..						
4. School fees	1,800	7			1200	
5. Endowments						
6. Contributions .. <i>Loss of Professions Tax</i> ..	15,633	8			17,880	
7. Other receipts	-38	14			100	
8. Government grant—						
(i) Under section 37 of the Elementary Education Act. ..	41,005				33,560	
(ii) Under proviso to section 37 of the Elementary Education Act. ..	9,268				8,970	
9. Contribution from the General Account—						
(a) For payment of temporary allowance of Rs. 4. ..						
(b) For other purposes	10,670				10,670	
10. Investments realized						
11. Advances recovered						
Deduct—Refunds	159	7	1,26,067	15	500	
Deduct—Amount transferred to Capital ..	6,400		6,400		11,000	
Total			1,19,667	15	1,03,390	
Receipts—Capital.						
1. Government grants						
2. Endowments and contributions						
3. Loans						
4. Contributions from General Account—Ordinary.						
5. Investments realized						
Add—Amount transferred from Ordinary ..	6,400				11,000	
Total	6,400		6,400		11,000	
Total, Receipts—Ordinary and Capital ..			1,26,067	15	1,14,390	
Grand total, including Opening balance ..			1,63,210	8	1,40,158	

Heads.	Actuals, 194 -4 .		Total.		Final Budget Appropriation.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
SUBSIDIARY ACCOUNTS—cont.						
C. ELEMENTARY EDUCATION ACCOUNT—cont.						
Expenditure—Ordinary.						
1. Staff—						
Salaries and allowances—						
Masters	1,14,084	8			98,070	
Clerks and servants	3,273	2			2,338	
Education tax collection charges ..	2,072				1,100	
Contribution to Provident fund ..	3,588				5,000	
Travelling Allowance .. <i>equally</i> ..	80	8				
Stipend of teachers sent for training ..						
2. Contingencies and equipment—						
Contingencies—						
House rent	2,521	2			2,700	
Other items	653	3			6812	
Equipment—						
Furniture and apparatus						
Library books and maps					500	
Other items					500	
3. Prizes and scholarships						
4. Repairs to buildings	2,989	9			2,000	
5. Interest on and repayment of debt. ..						
6. Investments made						
7. Advances recoverable						
Total, Elementary Education			1,35,141	19	1,19,020	
Expenditure—Capital.						
1. Lands and buildings	6,310	13			10,000	
2. Equipment—					1,000	
(1) Furniture and apparatus						
(2) Library books and maps						
(3) Investments made						
(4) Other items						
Total	6,310	13	6,310	13	11,000	
Total, Expenditure—Ordinary and Capital ..			1,41,451	14	1,30,020	
Closing balance			21,758	9	10,138	
Grand total, including Closing balance ..			1,63,210	8	1,40,158	

Heads.	Actuals, 194 -4 .			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—cont.									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.									
<i>Receipts—Ordinary.</i>									
Opening balance ..									
1. Water-supply—									
(1) Water-tax—									
Gross collections ..									
~~12~~ Deduct—Collection charges ..									
Net ..									
(2) Collection for excess water ..									
(3) Fines, penalties, etc. ..									
(4) Government grants ..									
(5) Deduct—Refunds ..									
Total ..									
2. Meters—									
(1) Meter rents ..									
(2) Fines, fees, etc. ..									
(3) Deduct—Refunds ..									
Total ..									
3. Drainage—									
(1) Drainage tax—									
Gross collection ..									
Deduct—Collection charges ..									
Net ..									
(2) Miscellaneous receipts (sewage farms).									
(3) Government grants ..									
(4) Deduct—Refunds ..									
Total ..									
Contributions from General Account ..									
Deduct—Amount transferred to Capital									
Total, Water-supply and Drainage ..									
<i>Receipts—Capital.</i>									
1. Water-supply—									
(1) Grants from Government ..									
(2) Investments realized ..									
(3) Contributions ..									
(4) Loans ..									

REPLIES TO AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS
OF THE COIMBATORE MUNICIPAL COUNCIL, OF THE COIMBATORE DISTRICT
FOR THE YEAR 1945-46.

4. Sanction will be obtained and shown at the next audit.

5.(a). Noted.

(b). The sum of Rs. 1-2-0 was refunded to Government in September 1946. Vide voucher No. 2192/9-46.

6.(a). Noted.

(b). Noted.

(c). The sum of Rs. 300/- was transferred to proper head of account T.F. - Voucher. 98/46-47.

7.(a). The service registers will be shown at the next audit.

(b). Necessary certificates will be furnished and the service registers shown at the next audit.

Sd.C.R. Karunakara Menon
Commissioner.

Dated 31-10-1946.

/True Copy/

R. Suman
Manager

4. Health Officer.
5. Electrical Engineer.
6. Electricity Accountant.
7. Revenue Officer.

GAZETTE - Fort St. George Gazette - Dated

- Circulation.

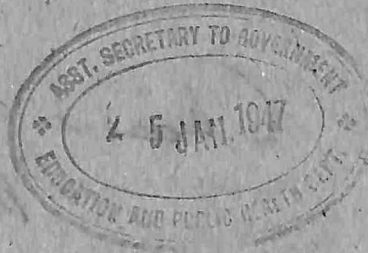
Circulation to Section Heads for kind perusal and quick return,

<u>Section.</u>	<u>Date of despatch.</u>	Record Keeper, <u>Signature and date</u> <u>Date of return.</u>	<u>Initials.</u>
1. Manager.			
2. Head Accountant.			
3. Civil Engineer.			
4. Health Officer.			
5. Electrical Engineer.			
6. Electricity Accountant.			
7. Revenue Officer.			

L-F 8398
24.1.47

EXAMINER'S office; (1)

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



Asst. Examiner of L.F. Accounts.

5600

Extract from the proceedings of the Meeting of the Municipal Council,
Coimbatore held on 11---12---1946.

Read Audit Report on the Elementary Education Fund Accounts of the
Coimbatore Municipality for the year 1945 - 46 and
2. the draft replies thereto dated 30-10-46.

M. C. R. No. 814 dated 11-12-1945.

Approved.

(True Copy)

Cp/14.12.

Commissioner.

44
30/1

Audit Report - 1945-46 - E.E. fund
M. C. Coimbatore - Recorded.

From the
G.S. (M) Ear of L.F.A. L.F. 8398, 24.1.46
165 Edm. dy 30.1.46

Recorded.

28/1/47
29/1/47

To the Commr.
Coimbatore city
thru' the C.M.C.

" " D.P.I.
(with copy of
Audit report)

" " Exr of F.A.

28/1/47
29/1/47

$$\frac{22}{100}$$

~~12/1/50~~