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8/2/48

Edu. (1948)

G.O. No. 1053. Edu.

Ms.

Dated 30.4.48.

(3)

L.F. 87/8/5/3/48

Examiner's Office.

Subject: Audit Report - Coonoor Municipality - Elementary
Education Fund Accounts - 1946-47:

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

2. Paragraph 4 of the Audit Report: The Commissioner
should have invited tenders with reference to provision in
the budget.

R. K. Chari
24/5/48

Assistant Examiner.

23.2.48.



17011

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF
THE COONOR MUNICIPAL COUNCIL OF THE NILGIRIS
DISTRICT FOR THE YEAR
1946-47

W/m
12/8/47 Name of auditor : Sri P.V. Padmanabhan Nair, Audit Clerk
Time taken for audit: 27th June 1947 to 10th July 1947

The Office of Executive authority was held by Sri M. Govinda
Menon B.A., B.L., from 1st April 1946 to 31st March 1947.



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 viz., Rs. 1,99,454-7-11 agrees with the consolidated closing balance of the various funds as per the abstract attached to the account for March 1947 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. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT:

Expenditure was incurred in excess of the Budget provision sanctioned in G.O. No. Ms. 257 Edn., dated 6th February 1946 and memorandum No. 46971-C1-2 dated 9th September 1946 in the following cases. The sanction of the Director of Public Instruction under rule 2 of G.O. No. 139 Edn., dated 29th January 1943 was not obtained. The sanction of Government was also not obtained for incurring expenditure in excess of the total provision in the approved budget.

Head of account	Final Budget appropriation	Actuals		
	Rs	Rs	as	ps
1. Staff - Salaries and Allowances	24,105/-	24,536	4	0
Clerks and servants	370/-	404	0	0
2. Contingencies - Other items	560/-	669	7	3
Equipment - Furniture and apparatus	500/-	561	1	8
Other items	200/-	377	15	9
Total, Expenditure - Ordinary and Capital	28,860/-	29,191	1	2

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4. FAILURE TO INVITE TENDERS FOR SUPPLY OF FURNITURE:

On voucher No.1648 a sum of Rs.381-7-8 was paid towards cost of furniture purchased from St. Josephs' Industrial School, Coimbatore after obtaining quotations. As the cost of furniture sanctioned in C.R.No.4885 dated 27th February 1947 exceeded Rs.500/- tenders should have been invited. The approval of Government for dispensing with tenders is necessary. The entry in the concerned stock accounts was not pointed out for the furniture purchased.

5. PURCHASE OF JOURNALS WITHOUT PROPER SANCTION:

A sum of Rs.15/- was paid on Vr.1619 towards the purchase of 5 copies of 'Kalvi' for the use of elementary schools. The approval of the District Educational Officer required under G.O.No.1149 Edn., dated 24th June 1940 was not pointed out.

6. SUPPLY OF BOOKS AND SLATES TO POOR PUPILS:

According to G.O.No.2503 Edn., dated 1st April 1943 expenditure from Elementary Education funds is permissible for purchase of books and slates to poor pupils provided they should remain the property of the school and that they should be used only during school hours without being allowed to be taken home by the pupils. A sum of Rs.260-14-0 was spent during the year towards books and slates. The stock register of the school ~~showed~~ showed that they were issued to the pupils. This is not authorised.

7. RESULT OF AUDIT: The general result of audit may be considered satisfactory.

8. RECEIPTS AND CHARGES: The gross receipts and charges for the year were Rs.30,118-11-4 and Rs.29,191-1-2 respectively.

9. Four items of objections involving Rs.657-5-8 are pending settlement as detailed above.

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

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Forwarded to the Executive Authority, Coonoor Municipal Council in duplicate with the request that the report may kindly be ~~forwarded~~ returned within two months to the Dt. 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 Coonoor municipal council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government, Education and Public Health Department with reference to Rule 58(d) of schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.No.

Examiner's Office, } /TRUE COPY/
Madras, D/9-8-1947.)

M. Krishnamoorthy
SUPERINTENDENT

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	Actuals for 1946-47.			Total.			Final Budget Appropriation.		
	Rs.	As.	Ps.	Rs.	As.	Ps.	Rs.	As.	Ps.
<u>EXPENDITURE -- ORDINARY.</u>									
1. Staff:-									
Salaries and allowances--									
Masters.	17,458	14	0				23,060	0	0
Dearness Allowance.	7,077	6	0				1,045	0	0
Clerks and Servants.	176	0	0						
Dearness Allowance.	228	0	0				370	0	0
Education tax-collection charges.	127	0	0						
Contribution to Pro: Fund.	646	0	0				135	0	0
Travelling Allowance.							780	0	0
Stipends of teachers sent for training.									
2. Contingencies and equipment--									
House rent.	1620	14	0				1610	0	0
Other items.									
Amount of compensation refunded as per C. O. No. 1264, L.A., dated 7-6-1944.	669	7	3				560	0	0
Equipment--									
Furniture and apparatus.	561	1	8				500	0	0
Library books and maps.							200	0	0
Other items.	377	15	9				200	0	0
3. Prizes and scholarships.									
4. Repairs to buildings.	248	6	6				400	0	0
5. Contribution to Panchayats.									
6. Interest on and repayment of debts.									
7. Investments made.									
8. Advances recoverable.									
Total.				29,191	1	2	28,860	0	0
Expenditure--capital.									
Lands and Buildings--									
Equipment--									
Total.				29,191	1	2	28,860	0	0
Total, expenditure ordinary and capital.				29,191	1	2	28,860	0	0
Total, closing balance.				1663	13	0			
Grand total, including closing balance.				30,854	14	2	28,860	0	0

W. Srinivasan
District Inspector of L. J. Accounts

H. P. A. D. S.		Actuals for 1946-47	Total.	Final Budget Appropriation
OPENING BALANCE:-		Rs. As. Ps. 736 2 10		
RECEIPTS ORDINARY				
(1) Education tax- Tax	Cess. 1	4162 8 8		4090 0 0
(2) Fees and penalties under the Elementary Education Act.				
(3) Income from investments, etc.				
(4) School fees				
(5) Endowments.				
(6) Contributions.				
(7) Other receipts		137 10 9		100 0 0
(8) Government grants--				
(i) Under Section 37 of the Education Act current		3997 0 0		4030 0 0
(ii) Under Provision of the Education Act.		3881 0 0		3881 0 0
Adjustment from arrears toll compensation to cover deficit		3816 0 0		3214 0 0
(9) Contribution from the General Account.				
Compensation for loss of income from Education tax.				
(a) For payment of temporary allowance of Rs. 2/-				
(b) For other purposes.		14,220 0 0		13,545 0 0
(10) Investments realized.				
(11) Advances recovered.				
DEDUCT--Refunds.		95 8 1		
DEDUCT--Amount transferred to Capital.				
Total			30,118 11 4	28,860 0 0
RECEIPTS--CAPITAL.				
1. Government grants.				
2. Endowments & contributions.				
3. Loans.				
4. Contribution from General Account--Ordinary.				
5. Investments realised				
Add--Amount transferred from ORDINARY.				
Total			30,118 11 4	28,860 0 0
Total, Ordinary and Capital.			30,118 11 4	28,860 0 0
Grant total, including opening balance.			30,854 14 2	28,860 0 0

Audit Report of the Elementary Education Fund Account of the Coonoor Municipality for the year 1946-47.

Replies.

Para 3. The reappropriation for the excess expenditure over and above budget provision was sanctioned by the Council in C.R.No. 5004 dated 26th March 1947. The sanction of the Director of Public Instruction and the Government will however be obtained and produced for audit.

Para 4. The estimate submitted by the Headmaster and Supervisor on 3rd December 1945 for supply of furniture to the schools was for only Rs.200. This was sanctioned by the Council in its resolution No. 4142 dated 16th January 1946. For the second time another estimate for Rs.296 for furniture supply was made by the Supervisor on 28th June 1946. This was also sanctioned by the Council in its resolution No. 4413 dated 17th July 1946. As the sanctioned expenditure on each occasion was below Rs.300 only quotations were called for.

On actual purchase, the total cost amounted to Rs. 503 and as there was sanction only for Rs.500, the difference in the cost was got sanctioned by the Council in C.R.No. 4885 dated 27th February 1947. For the information of the council it was pointed out that out of the provision of Rs. 1000 made in the revised budget for 1946-47 for purchase of furniture sanction was requested for Rs. 503. In the circumstances explained above, the objection may be dropped.

The struck stock entry for furniture purchased will be shown at the next audit.

p.t.o.

Para 5. The District Educational Officer has been addressed in this office letter C.I. 4900/47 dated 26th November 1947 for sanction for the purchase of the Magazine.

Para 6. The Government authorised the issue of books and slates to the pupils for home study and hence they were allowed to be taken home. The copy of the orders of the Government on the subject is being traced and will be produced.

M. Thiruvannam
Commissioner, 9/12
Coonoor Municipality.
9/12

Extract from the proceedings of an ordinary meeting of the Municipal Council, Coonoor, held on Saturday the 29th November 1947 at 4 P.M.

120. Read Audit Report on the Elementary Education Fund account of this Council for the year 1946-47 and replies thereto.

Approved.

(A true extract)

M. Thiruvannam
Commissioner, 9/12
Coonoor Municipality.

C.No. 17011/48

Edn. & P.H. (G.I.) Deptt. 8

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council, Coonoor. - Recorded with

remarks.

READ: From the Municipal Commissioner,,
Ref. No. dated

From the Examiner of Local Fund Accounts, L.F.No. 8718
dated. 5.3.48

ORDER No.

Ref. No.

...105/3... EDUCATION, dated the 30.1.48.

Recorded.

2. Paragraph 4 of the Audit Report. A copy of the further remarks of the Examr of L.F. Accts. in his endorsement read above is communicated to the Commr Coonoor Rly. for information.

To the Municipal Commissioner, Coonoor
Dy. through C.M.C. (with enclosure)
The D.P.I. (with a copy of
Audit report)
The Examiner of L.F. Accounts.
Spare copy.

