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8/6/48

Edm. (1948)

G.O. No. 1080. Edm.

Ms.

Dated 3-5-48.

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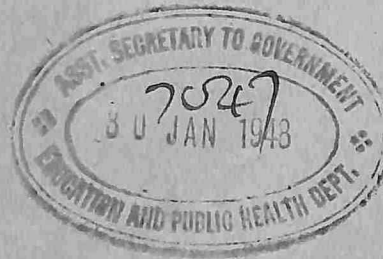
LG 7412
29.1.48

Examiner's Office.

Subject: Audit Report - Udumalpet Municipal Council - Elementary Education Fund Account - 1946-47:

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

2. Para 7 of the Audit Report: The Commissioner's reply is not acceptable, as the closing balance for the year was worked out after taking into consideration the Opening Balance for the year also.



Richari
25.1.48

Assistant Examiner.

24.1.48

L.F. 4020/19.9.47

3

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE UDAMALPET MUNICIPAL COUNCIL, OF THE COIMBATORE DISTRICT FOR THE YEAR 1946-47.

Name of auditor:-

A.B.Pisharoty, District Inspector
of L.F.Accounts in charge.

Time taken for audit:

From the 4th to the 23rd August 1947.

The office of the Executive Authority was held by Sri K.Narayanan B.A., Commissioner from 1st to 9th April 1946 and by Sri K.Subbiah Pillai B.A., B.L., Commissioner from the 10th April 1946 till the end of the year except for the period from the 25th June 1946 to the 13th July 1946 when the municipal Health Officer Dr.B.Ramaswamy Iyer L.M.P L.P.H. was in charge.

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.100980--5--6 agrees with the consolidated closing balance of the various funds as per the abstract attached to the general fund account for March 1947 and is in agreement with the balance in the treasury pass book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in an objection statement which should be treated as part of this report.

4. COLLECTION OF SCHOOL FEES WITHOUT GRANT OF RECEIPTS.

School fees were collected from pupils studying in standards VI to VIII of the higher elementary schools under the school of the Municipal Council, without issuing school fee receipts. Collection of school fees without grant of receipts is irregular.

5. Delay in the Remittance of School Fee Collections.

The following delays were noticed in the remittance of school fee collections relating to Kanakkanpalayam Higher elementary school. Steps may be taken to avoid such irregularities in future.

Amount.	Collections upto	Date of remittance.
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Rs.

77 0 0

20 12 1946

9 1 47.

Rs.21 13 0	31 1 47	11 4 47
36 6 0	28 2 47	11 4 47
131 9 0	31 3 47	11 4 47

6. SANCTION OF DIRECTOR OF PUBLIC INSTRUCTION FOR PAYMENT OF RADIO ALLOWANCE TO THE HEADMASTER.

The sanction of the Director of Public Instruction for the payment of the radio allowance at the rate of Rs.5/- a month to the headmaster of the Kanakanpalayam Higher Elementary school, was not pointed out.

7. SURPLUS UNDER CLOSING BALANCE TRANSFERABLE TO THE CONSERVANCY FUND.

In G.O.No.892L.A., dated the 11th May 1946 a sum of Rs.39004/6/0 was sanctioned for 1946-47 as arrear toll compensation grant. The sanctioned amount was fully adjusted to the credit of the municipal council. In G.O.No.Ms.346 Education dated 25th February 1947 Government permitted the transfer of Rs.13,237 to the elementary education fund out of this grant to meet the anticipated deficit under elementary education fund. As the Elementary Education Fund actually closed with a surplus of Rs.2483/7/11 the surplus should be transferred to the conservancy fund.

8. SHORT CREDIT UNDER ELEMENTARY EDUCATION TAX. As per the details worked out in item 8 of the Annual objection statement a sum of Rs.9852/8/2 should have been credited to the Elementary Education Fund as education tax realisation but only Rs.9802/7/6 was actually credited to Elementary Education Fund. The amount short credited would need to be adjusted from the general funds.

9. REGISTER OF TOOLS AND PLANTS AND OFFICE FURNITURE. In paragraphs 5, 6, 6 and 4 of the audit reports for 1942-43 to 1945-46 respectively it was pointed out that the stock of tools and plants lacked annual verification by the Commissioner. On actual verification by the Public works overseer in August 1945 it was found that several articles were found missing. A list of articles found missing was placed before the council and the council in its resolution No.542 dated the 27th August 1946 sanctioned the writes off. Had action been taken in time or at least when the defect was pointed out in audit the responsibility for the loss could have been fixed and the cost of articles lost

The general result of audit may be considered as fairly satisfactory.

11. The gross receipts and charges of the year were Rs.37330-5-6 and Rs.36234-14-2 respectively.

Element items of objections involving Rs.363-13-10 as detailed in the Annual objection statement were pending settlement at the close of the year.

R. RAGHAVCHARIAR,
ASSISTANT EXAMINER OF LOCAL FUND ACCOUNTS.

Forwarded to the Executive Authority Udamalpet Municipal Council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of L.F.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 Udamalpet Municipal Council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Govt. Elementary Education and Public Health Department with reference to ~~Exemption~~ Rule 58(d) of Schedule of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority, Udamalpet Municipal Council in L.F.No. Dated.

(TRUE COPY)

MAVS/12/91947.

Superintendent,
Office of the Examiner of L.F.Accounts,
Madras.



Annual Account of Receipts and Charges of the Elementary Education Fund
of the Udumalpet Municipality for the year 1946-1947.

Heads.	Actuals 1946-1947			Total.			Final Bud. of Appropriation.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
OPENING BALANCE.									
Receipts- Ordinary.				1388	0	7			
(1) Education Tax.	9802	7	6						
(2) Fees and Penalties under the Ele-education Act.							10700		
(3) Income from investments etc.									
(4) School Fees.	906	15					600		
(5) Endowments.									
(6) Contributions.									
(7) Other receipts.	178	3							
(8) Government grant.							100		
(i) Under section 37 of the ele. education act.	5106	-	-						
(ii) Under proviso to section 37 of the ele. education act.	1945	-	-				5510		
(iii) Compensation for loss of income under P. Tax.	297	5					1945		
(9) Contribution from the General account.	6000								
(a) For payment of temp- orary allowance of Rs. 4/-							6000		
(b) For other purposes from arrears toll compensa- tion.	13287	-	③				18747		
(10) Investments realized.									
(11) Advances recovered.									
Deduct - Refunds.				192	9				
Deduct - amount transferred to capital.							150		
							6000		
Total.	37330	5	6	37330	5	6	37930		
Receipts-Capital.									
(1) Government grants.									
(2) Endowments and contri- butions.									
(3) Loans.									
(4) Contribution from Gene- ral account-Ordinary.									
(5) Investments realised.									
(6) Amount transferred									

37330

6000

Heads.	Actuals. 1946-1947			Total.			Final Budget Appropriation.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Staff salaries and allowances. Masters.	30550						30970		
2. Clerks and servants.	333	4					340		
3. Education tax-collection charges.	262						300		
4. Contribution to provident fund.	892						1080		
5. Travelling allowances.	12	5					50		
6. Stipend of teachers sent for training.									
7. Contingencies and equipment.									
8. Contingencies.	1221	15	6				1290		
9. Office rent.	1400	0	8				1500		
10. Other items.									
11. Equipment.									
12. Furniture & apparatus.	4	2					60		
13. Library books and maps.	3	12					100		
14. Other items.	130	15					140		
15. Prizes and scholarships.							100		
16. Repairs to buildings.	1424	6					2000		
17. Contribution to panchayats.									
18. Interest on and repayment of debt.									
19. Investments made.									
20. Advance recoverable.									
Total.	36234	14	2	36234	14	2	37930		
Expenditure Capital.							6000		
1. Land and Buildings.									
2. Equipment.									
(1) Furniture and apparatus.									
(2) Library books and maps.									
(3) Investments made.									
(4) Other items.									
Total.	36234	14	2	36234	14	2	43930		
Closing balance.	2483	7	11						
Grant total including closing balance.	38718	6	1				43930		

Replies to the Audit Report on Elementary Education Fund Accounts of Udumalpet Municipality of the Coimbatore District for the year 1946-47.

Para 4. Noted for future guidance. The Head master and Head mistress of both the higher elementary schools have been ~~xxxx~~ instructed not to collect school fees without issuing receipt.

Para 5. Proper steps have been taken to avoid delays in remittance of school fees in future.

Para 6. A copy of G.O. Ms 3470 L.A. dated 16-12-43 permitting any municipal servant to be deputed to operate Radio is enclosed. The Director of Public Instruction, Madras has also been addressed in this Office No. 5915/47 B1 dated 28-10-47 and his orders are awaited.

Para 7. The actual closing balance for 1946-47 would be only ~~xxxx~~ Rs. 1005-7-4, excluding opening balance. The same is required to meet the expenditure during the beginning of 1947-48. In the circumstances the objection may kindly be dropped.

Para 8. Necessary adjustments made in the accounts for September 1947.

Para 9. A copy of Commissioner's note dated 18-7-46 is enclosed. In view of the same the objection may kindly be dropped.

Udumalpet. I
D/ 5-1-48. I

Sd/- Commissioner. 7.1.

Sd/- 6.1.48

The undersigned
29
District Inspector of Local
Accounts.

60
Copy of council resolution No.499 dated 23.12.47. ①

M.C.R. No.499.

Date : 23.12.47.

"Draft replies to the Audit report of Udamalpet Municipality for the elementary education fund for 46-47".

Res:- Approved the replies".

Udamalpet.

23-12-47

Sd. M.S.Kanakaraj alis
Thirumurthy chettiar.
Chairman, Municipal council.

/True copy/

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Copy of Commissioner's note to council. *date 18-7-46*

The tools and plant registers have not been properly verified from 42-43 and no action has been taken to fix up responsibility. On verification by the Public works overseer in August 45 it is recorded that there are many omissions of articles from certain registers and many additions in certain other institutions. Under these circumstances it is impossible at this distance of time to fix the responsibility for these variations as there are no records other than tools and plant register to enlighten me on the question of the reasons that led to these variations. It may also prove futile to go into this question at this distance of time. The public works overseer will therefore rewrite the tools and plant registers on the existing basis of and put up a note to the council explaining these and ~~requesting~~ requesting its sanction to write off the missing articles. The registers have been verified by me in June.

/True Copy./

(Sd) *K Subbiah Pillai*
Commissioner

C.No. 7047/48

6/5

Edn. & P.H.(G.L.) Deptt.

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

remarks.

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

From the Examiner of Local Fund Accounts, L.F.No. 7412
dated. 29-1-48

10/5/48

ORDER No.

1080

EDUCATION, dated the 8-5-48

Recorded.

2. Para. 7 of the Audit Report: A copy of the further remarks of the
Examiner of L.F. Accts. in his audit. Read above is communicated to the
Commr. for necessary action.

10/5/48

To the Municipal Commissioner, Udaum-pet.
Through C.M.C.
the D.P.I. (with a copy of
Audit report)
the Examiner of L.F.Accounts.
Spare copy.

10/5/48

17/5/48

