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Edu. (1948)

G.O. No. 1090. Edu.

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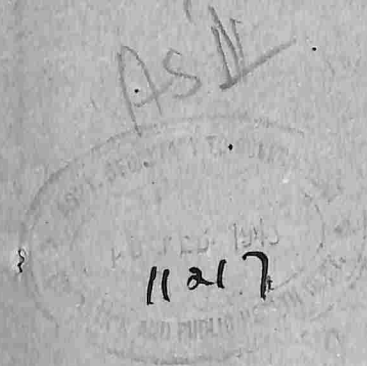
Dated 3-5-48.

(7)

CF.7757/14.2.48 ^{cl} ② Examiner's Office.

Subject: Audit Report - Elementary Education Fund - Coimbatore Municipality - 1946-47.

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



R. K. Chari
16.1.48

Assistant Examiner.
16.1.48

C.F. 4304/26.9.47

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

Name of auditor: Sri T.V. Bhimasena Rao and Sri A.V. Narayana Rao,
District Inspectors of Local Fund Accounts.

Time taken for audit: From the 23rd June 1947 to the 15th
September 1947.

The office of the Executive Authority was held by Sri C.R. Karunakara
Menon, Commissioner, from the 1st April 1946 to the 4th November 1946 and
by Sri C. Kadirvel Madaliar, Commissioner, from the 12th November 1946
to the 31st March 1947. In the interval Major V. Hariharan, Municipal
Health Officer held additional charge of the post of the Commissioner.

2. The receipts and payments during the year are shown in the annual
accounts 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 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 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 BUDGET PROVISION.

Expenditure in excess of the provision in the sanctioned budget was
incurred during the year under the following heads without obtaining the
approval of the Director of Public Instruction and of Government, as the
case may be, as required by G.O.139, Education, dated the 29th January 1942.

Head of account.	Expenditure incurred. Rs. A. P.	Final appropriation. Rs. A. P.	Sanction required. Remarks.
2. Contingencies and equipment - other items	7,340 7 1	6,000 0 0	Director of Public Instruction.
4. Repairs to buildings	3,010 0 0	2,000 0 0	-do-
Total expenditure ordinary and capital	1,57,173 5 7	1,52,310 0 0	Government

5. HIGHER SANCTION NOT OBTAINED.

(i) Voucher 4438/3-47 - Pay bill of R.S. Param South (new) Elementary School for February 1947 - Rs.760-6-0.

The sanction of the Inspector of Municipal Councils and Local Boards was not pointed out for the post of a peon on Rs.14/- with dearness allowance of Rs.16 per mensem.

(ii) Voucher 674/5-46 - Pay bill of Theraiyar Street School for April 1946.

Incremental pay of R. Pajus from 7-6-1944 to 15-11-1944 Rs.10-5-0

The sanction of the Director of Public Instruction was not obtained for the arrears claim.

(iii) Voucher 3280/12-46 - Pay bill of Sowanthul Islam Municipal School for June and July 1945.

Reputation allowance for training in the T.M.C.A. College of Physical education to the staff.

As the claim from the 20th June 1945 to the 4th August 1945 exceeded one year, the sanction of the Director of Public Instruction may be obtained for the payment.

6. GOVERNMENT SUBSIDY TOWARDS THE SALARIES AND ALLOWANCES OF TEACHERS DEPUTED FOR TRAINING IN THE BASIC TRAINING SCHOOL - REFUGES.

In G.O.No.215, Education, dated the 6th February 1947 the Government sanctioned a subsidy of Rs.7101/- towards the salaries and allowances of teachers deputed for training in the basic training school at Perianthikampalaya and the amount was adjusted to the credit of municipal funds on the 28th March 1947 and it was limited to the actual pay and allowances drawn by the teachers on the 1st August 1946.

As the subsidy is based on the actual expenditure incurred towards the salaries and allowances of teachers deputed for training, full details regarding the amount actually incurred towards the salaries and allowances were not furnished to admit the drawal of grant. Necessary details as to the amount actually spent together with the number and dated of vouchers and the names of teachers may be furnished.

7. SHORT ADJUSTMENT OF COLLECTION CHARGES.

A sum of Rs.1,050/- was adjusted as collection charges to the Elementary Education Fund against Rs.1,665/- debitable to it. The short adjustment of Rs.515/- would need to be rectified in the accounts for the subsequent year.

8. IRREGULAR FIXATION OF PAY OF MUNICIPAL ELEMENTARY SCHOOL TEACHERS.

In G.O. No. 1372, M.S., Education, dated the 6th September 1945, the Government sanctioned the adoption by the Municipal Council of the scales of pay applicable to teachers in Government service to the municipal elementary school teachers with effect from the 1st April 1945 and ordered that the initial pay of the teachers in the revised scales be fixed in accordance with Fundamental Rule 22(a)(ii) and P.R. 23. Subsequently, in their Memoranda No.6627 B2/46-3, Education, dated the 26th April 1946 and No. 62740-23-1, Education, dated the 28th October 1946 the Government permitted the fixation of the initial pay of all the teachers in the revised scale at the stage next above their substantive pay in the old scale and their initial pay was fixed accordingly with effect from the 1st April 1945. But, some of the teachers specified in item N-14 of the annual objection statement were also granted increment in the revised scale of pay with reference to their service in the old scale of pay without obtaining the specific sanction of Government. However the matter is under correspondence and the final orders of Government are awaited.

9. The stamped acknowledgment of the owner of the Raja Street Elementary School building for the house rent of Rs.150/- which was paid for on voucher No.4809/3-47 was not produced.

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

11. The gross receipts and charges for the year were Rs.1,50,260-0-7 and Rs.1,57,173-5-7 respectively.

12. Thirty four items of objections involving Rs.951-4-0 were pending settlement at the close of audit as detailed below.

6

Year.	No. of items.	Amount. Rs. A. P.
1945-46	15	437 13 0
1946-47	19	513 7 0
Total	34	951 4 0

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

Forwarded to the Executive Authority of the 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 the Coimbatore Municipal Council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras, with reference to Rule 58(d) of Schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.F.No. dated

/True Copy/

R. Raghavachariar
24/9/47
Superintendent.

USE/23.9.47.

24/9/47

Annual account of receipts and charges of the Coimbatore Municipality for the year

Heads.	Actuals, 194 -1 .		Total.		Final Budget Appropriation.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
SUBSIDIARY ACCOUNTS—cont.						
C. ELEMENTARY EDUCATION ACCOUNT.						
Receipts—Ordinary.						
Opening balance ..			2175 8	9 11	20248	
1. Education tax	57887	1 9			46880	
2. Fines and penalties under the Elementary Education Act. ..						
3. Income from investments, etc. ..						
4. School fees	1947				1500	
5. Endowments						
6. Contributions						
7. Other receipts	142	3 3			300	
8. Government grant—						
(i) Under section 37 of the Elementary Education Act. ..	46,006	1			42920	
(ii) Under proviso to section 37 of the Elementary Education Act. ..	8,668				8968	
(iii) Compensation for loss of income under P.Tax ..	17877	12			17878	
9. Contribution from the General Account—						
(a) For payment of temporary allowance of Rs. 4. ..	10700				10670	
(b) For other purposes						
10. Investments realized	7101					
11. Advances recovered						
Deduct—Refunds ..						
	-69	1 5			-200	
Deduct—Amount transferred to Capital ..						
					-6000	
Total ..	150260	7	150260	7	1,22,916	
Receipts—Capital.						
1. Government grants						
2. Endowments and contributions ..						
3. Loans						
4. Contributions from General Account—Ordinary.					3300	
5. Investments realized						
Add—Amount transferred from Ordinary ..					6000	
Total ..					9300	
Total, Receipts—Ordinary and Capital ..			150260	7	132216	
Grand total, including Opening balance ..						
			172018	10 6	152464	

Heads.	Actuals, 194 -4 .		Total.	Final Budget Appropriation.	
	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 ..					

Heads.	Actuals, 194 -4 .		Total.	Final Budget Appropriation.	
	RS.	A. P.	RS.	A. P.	
SUBSIDIARY ACCOUNTS—cont.					
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.					
Receipts—Ordinary.					
Opening balance ..					
1. Water-supply—					
(1) Water-tax—					
Gross collections					
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 ..					
Receipts—Capital.					
1. Water-supply—					
(1) Grants from Government					
(2) Investments realized					
(3) Contributions					

Heads.	Actuals, 194 -4 .			Total.	Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	
SUBSIDIARY ACCOUNTS—cont.							
C. ELEMENTARY EDUCATION ACCOUNT—cont.							
<i>Expenditure—Ordinary.</i>							
1. Staff—							
Salaries and allowances—							
Masters	135499	6			120900		
Clerks and servants	4130				3550		
Education tax collection charges	419				1200		
Contribution to Provident fund	3795				5000		
Travelling Allowance	39	4	6				
Stipend of teachers sent for training					600		
2. Contingencies and equipment—							
Contingencies—							
House rent	2880				2760		
Other items	7340	7	1		6000		
Equipment—							
Furniture and apparatus					500		
Library books and maps					500		
Other items							
3. Prizes and scholarships					2000		
4. Repairs to buildings	3019						
5. Interest on and repayment of debt.							
6. Investments made							
7. Advances recoverable							
Total, Elementary Education	157122	1	7	157122	1	7	143010
<i>Expenditure—Capital.</i>							
1. Lands and buildings	51	4			8300		
2. Equipment—					1000		
(1) Furniture and apparatus							
(2) Library books and maps							
(3) Investments made							
(4) Other items							
Total				51	4		9300
Total, Expenditure—Ordinary and Capital				157173	5	7	152310
Closing balance	148	45	4	148	45	4	154
Grand total, including Closing balance				172018	10	6	152464

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

PARA 4: Sanction has been applied for and will be shown on receipt of orders from Government and the Director of Public Instruction.

PARA 5: i) Vide reply to objection No.5 of the Annual objection statement. The connected papers will be shown at the next audit.
 ii) Vide reply to objection No.7 of Annual Objection Statement. Papers will be shown and explained at the next audit.
 iii) Vide reply to objection No.8 of Annual Objection Statement. The connected file will be shown and explained at the next audit.

PARA 6: The amount actually spent can be ascertained only at a later date as there is a proposal to give weightages to services of teachers and also to grant Government revised scales of pay to the teachers of the Council with retrospective effect. A statement will be prepared and shown at the next audit.

PARA 7: The different has since been adjusted in T.E.Vr.82.

PARA 8: The matter is still under consideration of Government and orders are awaited.

PARA 9: Action is being to obtain a stamped receipt. It will be shown at the next audit.

Chasical
 Commissioner,
 Coimbatore Municipality.

Extract from the proceedings of a meeting of Coimbatore Municipal Council, held on 29-10-47.

Read the Audit Report on the Elementary Education Fund Accounts of the Coimbatore Municipal Council for the year 1946-47.

2. Commissioner's note dated 7-10-47 placing it before the Council with draft replies.

M.C.R. NO.32 DT.29-10-47

DRAFT REPLIES APPROVED.

(True copy)

HS/26.11.

6/11/47 District Engineer's Office

C.No. 11217/48

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

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

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

From the Examiner of Local Fund Accounts, L.F.No. 7757 dated. 14.2.48

ORDER No. 1090
At/MS. EDUCATION, dated the 3.5.48

Recorded.

p3cf 2. Paragraph 4 of the Audit Report. Orders have been issued in Memo No. 94435/47-1C1E d.d 10.3.48
p5cf 3. Paragraph 8 of the Audit Report. The matter is under consideration of the Govt.

To the Municipal Commissioner, Coimbatore
the D.P.I. (with a copy of Audit report)
the Examiner of L.F.Accounts.
Spare copy.

19/5/48
15/5/48

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