

Education and Public Health.

(194 8) Department.

MS. SERIES.

G.O. NO. 90 Education.

Dated 12th January, 1948.

[Despatch Abstract.]

Audit Report - 1946-47 - Elementary Education Fund - Municipal Council
Tiruppur - Recorded.

Back Papers.

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

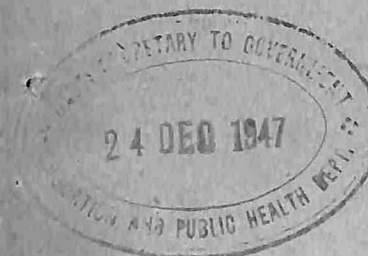
Further Papers.

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

L.F. 6488/22.12.47. *ASD* Examiner's Office.

Subject: Audit Report - Elementary Education Funds - Tiruppur
Municipal Council - Coimbatore District - 1946-47.

Forwarded to the Secretary to Government, Education and Public Health Department, Madras, with copies of the replies of the Commissioner. The resolution of the Council approving the replies will be sent on receipt.



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P. K. Chari
8.12.47

Assistant Examiner.

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

Name of Auditor:- Sri S.Vedam Ayyar, District Inspector of Local Fund
Accounts, Salem.

Time taken for Audit:- From 23rd June 1947 to the 3rd July 1947.

The Office of the Executive Authority was held by Sri P.Doraiswamy
Mudaliar from the 1st April 1946 to the 15th March 1947 and by Sri
S.Sivakkolunthu Mudaliar for the 31st March 1947. The Municipal Health
Officer Sri M.Krishnamurthi, was in charge from the 16th March 1947 to
the 30th March 1947.

2. The receipts and payments during the year are shown in the
abstract of 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 closing balance in the cash book-
viz-Rs. 3,26,379-4-10 agrees with the consolidated closing balance of the
General and Elementary Education Funds as per abstract attached to the
account for March 1947 and is in agreement with the balance in the Sub
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 noted below. Irregulari-
ties of a minor nature are detailed in the Annual Objection Statement
which should be read as part of this report.

4. Education Tax Collections and adjust-
ment of equivalent Government contribution.

Since the maximum amount of
Profession tax leviable was
reduced to Rs. 25/- from Rs. 275/-
per half year Government was
pleased to sanction the compensa-
tion to meet the loss in revenue
under Elementary Education Fund.
But Government contribution
sanctioned in G.O.No.347-Edn. dated
25-2-1947 relates to the equiva-
ment grant under Section 37 of
the Elementary Education Act on
the actual realisation of the tax
as Compulsory Elementary Educa-
tion is in force in this Munici-
pality and no change in the rate
of taxation. Hence no over-
drawal of grant has been done. The
objection may kindly be dropped.

not put up
In G.O.No. 347, Education, dated the 25th
February 1947, a sum of Rs.14,269-13-0 was
sanctioned towards equivalent Government
Contribution on Education Tax on property
and profession taxes realised in the year
1945-46. The above figure included a sum
of Rs. 1,352-11-0 being the Education Tax
on profession tax alone. As compensation
for loss of income from education tax on
profession tax was originally fixed by the
Government on the basis of the loss which
a local body would sustain by the non-levy
of education tax on profession tax, it
would appear that the amount of contribution
should be deducted from the amount of
compensation amounting to Rs.2845-10-0
adjusted in the year. The Municipal Council
continued to levy education tax on professio
tax from the 1st April 1942 at the rates in
force prior to that date. The grants drawn
in the year 1943-44 to 1945-46 would also
need to be refunded or deducted from the
amount of compensation adjustable in the
current year.

*Next time having
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P.T.O.

Para-5. Irregular grant of unearned leave on private affairs to acting teachers.

In the three cases detailed in the Annual Objection Statement, it was noticed that teachers who had not completed probation were granted unearned leave on private affairs on half pay. As officiating superior servants are not eligible for this kind of leave during probation under the Madras Leave Rules, the leave granted may be revised and action taken for the recovery of excess payments.

Para 6. Tools and Plant Registers- Annual verification.

The annual verification of the tools and plant and furniture in the following* Elementary schools conducted by the Municipal Engineer in April 1947 revealed that some items of furniture etc., were missing. Necessary investigation may be made early and action taken for the recovery of costs of missing articles from the person responsible and result intimated.

Reply has been furnished to the Annual Objection Statement.

Investigations are being made and action taken will be produced at the next local audit.

- * 1. Devangapuram Elementary school.
2. Old Town Boys "
3. Old Town Muslim Boys' "
4. Rayappapuram Elementary school.
5. Valipalaiyam Girls' school.
6. Mettupalaiyam Elementary school.

Para 7. The result of the Audit may be considered satisfactory.

Para 8 The total receipt and charges of the year were Rs.82,130-5-2 and Rs. 65,244-8-5 respectively.

Para 9. Six items of objections ~~involve~~ involving a sum of Rs.80- were pending settlement at the close of audit as detailed in the Annual Objection Statement.

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

/True Copy/

Municipal Office, Tiruppur.

Dated the 21st October 1947.

T.V.S. 22/10.P.

S. Siva Altho f...
Commissioner
22/10/47

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Audit Report - 1946-47 - E. E. Fund. Rel. cl.
Tiruppur - Recorded.
From the ~~General~~ Tiruppur Dpt. no. 6488 d 22/12/47
Ex am: g. F. A. cels.

Order no. 90 E. E. Fund. dated 12-1-48.
Ms. Recorded.

To
The Commr. Tiruppur Dpt.
From the C. R. C.
D. P. D. (with a copy of the
audit report) / Capt. Lalor
In Ex am: g. F. A. cels.

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9/1/48
J. M. K.

