

Closed.

Scott. II-27-53,004-27-10-17.

Education and Public Health

(194 9) Department.

Ms. SERIES.

G.O. NO. 259 Edn.,

Dated 3-2-1949.

(a)

[Despatch Abstract.]

Audit-Report-1947-48-Elementary Education on Fund-Municipal Council, Coimbatore.
Recorded with remarks.

Back Papers.

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

Further Papers.

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

C/ LF 9078/26.1.49 Examiner's Office.
Forwarding Endorsement.
 Sub: Audit Report - Remuneration - Comptroller 17.12.1948
- Rpt.

Forwarded to the Secretary to Government, Educa-
 tion and Public Department with copies of the Commissioner's
 and the resolution of the municipal Council.



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Rleo p. d.
 Assistant Examiner,
17.1.49
17.1.49

L.F. 5180/25.9.48

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
COMBINATION MUNICIPAL COUNCIL OF THE COIMBATORE
DISTRICT FOR THE YEAR 1947 - 1948.

Name of auditor: SRI V. SRINIVASAN, B.A., District Inspector of
Local Fund Accounts.

Time taken for audit. From the 7th June 1948 to the 15th
September 1948.

The office of Executive Authority was held by SRI C. KADIRVEL MUDALI
COMMISSIONER, during the year under audit.

1. 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 ^{agrees} with the
consolidated closing balance of the various funds as per the abstract attached
to the account for March 1948 and is in agreement with the balance in the
Treasury and Bank pass books after allowing for outstanding cheques and un-
remitted revenue in hand at the close of the year except for a difference of
Rs. 81.15.0 due to the omission to credit certain items in the Treasury pass
book.

2. The more important irregularities are noted below. Irregularities
of a minor nature are detailed in the objection statements 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. As regards
ordinary expenditure ^{the total} actually incurred was Rs. 1,84,024/- against
budget provision of Rs. 1,57,770/-. The sanction of Government is necessary
for the excess.

(b) The sanction of the Director of Public Instruction also
is necessary for the expenditure of Rs. 1,975/15/5 against provision of Rs. 1,000/-
under Equipment - capital.

5. PENDING PARAGRAPHS OF PREVIOUS YEARS' AUDIT REPORTS:

(a) PARAGRAPH 5 (ii) OF AUDIT REPORT FOR 1946 - 47: Sanction of the
Director of Public Instruction for the arrears claim is awaited.

(b) paragraph 6 of audit report for 1946 - 47: THE TEACHERS' BURNING
THE TEACHERS' ALLOWANCES OF TEACHERS DEPUTED FOR TRAINING IN THE BASIC
SCHOOLS: DETAILS WANTING: A statement showing details of the number and names
of teachers deputed for training, the total amount spent towards their salary

Examiner's Office.

L.F. 5180/25.9.48

Forwarding Envelope.

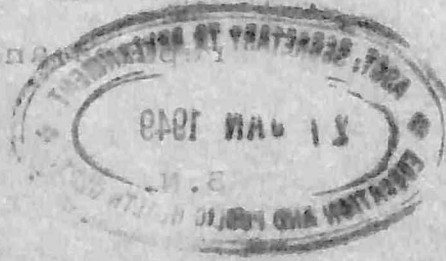
Sub: Audit Report - Elementary Education - Coimbatore District - 1947-48

Forwarded to the Secretary to Government, Education

and Public Department with copies of the Commissioner

and the resolution of the Municipal Council.

Assistant Examiner,
Coimbatore District.



2025

Memorandum etc., to justify the grant of Rs. 7101/- still remained to be produced.

(c) PARAGRAPH 8 of the audit report for 1946-47: IR-regular fixation of pay of Municipal elementary school teachers: The final orders of Government are awaited.

6. EMPLOYMENT OF ADDITIONAL TEACHERS: SANCTION NOT POINTED OUT: The sanction of the Municipal Council and the District Educational officer was not pointed out for the employment of additional teachers in the schools during 1947-48 as detailed in item 10 of the annual objection statement.

7. INCORRECT FIXATION OF INITIAL PAY IN THE REVISED SCALE AND CONSEQUENT EXCESS PAYMENTS: In three instances details are given in items 8 and 11 of the annual objection statement the initial pay of these teachers in the revised scale have been wrongly fixed as explained in the annual objection statement and consequently Rs. 48/- was paid in excess to the three teachers. The excess payments would need to be recovered early and the pay and increments of the teachers regulated accordingly in future.

8. IRREGULAR GRANT OF LEAVE TO OFFICIATING SUPERIOR SERVANTS IN VACATION DEPARTMENT: RECOVERY OF LEAVE SALARY PAID: According to the Note under rule 20 of the Madras Leave rules, earned leave either on full or on half pay is not admissible to non-permanent servants, ^{superior or} ~~inferior~~ ~~an action~~ serving in a vacation department. In the seven instances detailed in items 5, 7 and 9 of the annual objection statement and items 1 and 3 of objection statement for 1st half 1947-8 earned leave was granted to officiating elementary school teachers on full or half pay which is inadmissible. The leave granted in these cases is irregular and the leave salary of Rs. 154/8/- paid to the teachers in question would need to be recovered early.

9. EXTRA ORDINARY ITEMS OF EXPENDITURE DEBIT TO ELEMENTARY EDUCATION FUNDS: SANCTION OF GOVERNMENT WANTING: A sum of Rs. 45/14/2 as detailed in item 17 of the annual objection statement was spent towards the supply of mirrors, coats and oil to the Municipal elementary schools at Kengeri and Devanagpet st., with reference to M.C.R. No. 48 dated 22.10.47. As these items of expenditure are not legitimate items of expenditure to be met from the elementary education funds, the specific sanction of the Government would need to be obtained.

10. HOUSE RENT ALLOWANCE: PAYMENT OF TO TEACHERS UNDER TRAINING IN THE TRAINING SCHOOL AT PERIYARAIKKE PALAYAM: DELIVERY OF: Though in Memorandum No. 35653 - 2 G., L.A., dated the 13.11.47 Government have definitely stated that house rent can be paid only to those employees whose ^{28 SEP 1948} ~~base~~ ^{base} of employment is within the limits of this municipality, house rent was paid to seventeen teachers mentioned in item 4 of the objection statement for 1st half year of 1947-8 who were undergoing training in basic education at Periyaraiicken palayam, a village of 11 miles away from the municipality. The house rent paid during the period of training till they rejoined duty in the municipality would need to be recovered unless specifically sanctioned by Government.

11. CONTRIBUTION FROM GENERAL FUNDS: NOT ADJUSTED IN FULL: Against a sum of Rs. 30,570/- fixed finally as contribution from the general fund only an amount of Rs. 27,610/- was actually adjusted to the credit of the Elementary Education fund during the year leaving a balance of Rs. 2,960/- remaining to be adjusted.

12. GOVERNMENT GRANT FOR THE PURCHASE OF EDUCATIONAL ARTICLES: DELAY IN ADJUSTMENT: In Director of Public Instruction's proceedings No. 1856 B1/47, dated 1.5.48 a sum of Rs. 1,711/5/3 was required to be paid immediately to the Headmaster, Basic training school, Periyaraiicken palayam towards the cost of 38 Basic Training articles supplied to the municipal basic elementary schools at Kumbhar st., and R.S. puram North and to claim subsidy thereon from Government. But the amount was paid only on 24.3.48 and though Government sanctioned a subsidy of Rs. 1,711/- towards the expenditure in G.O. No. 755 Edn., dated 2.4.48, the subsidy has not so far been claimed and got adjusted to the credit of municipal funds.

13. EQUIVALENT GOVERNMENT GRANT DUE ON EDUCATION TAX REALISATIONS FOR 1947-48, NOT CLAIMED: Out of the amounts of property tax refunded in 1947-48 the proportionate amount of each tax was not ^{worked} ~~credited~~ out with reference to the rate of each component part as compared with the total rate and debits raised against the accounts, concerned. This defect should be set right and ^{only transfer to amount} ~~orders~~ ~~therein~~ in the accounts on which equivalent contributions due from Government can be known and the contribution realized. This may be ^{worked} ~~marked~~ ~~carried out~~ without further delay.

14. PAYMENT OF HOUSE RENT AND ACKNOWLEDGMENTS WANTING: PAYMENT acknowledgments stamped where necessary, were wanting in certain cases as mentioned in the annual objection statement. Items ⁵ ~~2~~ and 15 and objection statement for first half year 1947-8 items 2 and 5 involving a total amount of Rs. 215/12/-.

15. ~~THE SERVICE REGISTER AND LEAVE ACCOUNTS OF THE 15 TEACHERS~~
 PREPARED: The service registers and leave accounts of the 15 teachers
 detailed in item 13 of the annual objection statement were not properly
 maintained or produced for audit to check the leave granted and the in-
 crements sanctioned. The leave salary paid and increments sanctioned
 could not be checked in audit in the absence of the above records.

16. ESTABLISHMENT ADIT REGISTER: NOT PROPERLY MAINTAINED DEFECTS:
 The Establishment Adit Register relating to the Elementary Education Funds
 was not maintained properly. The names of the teachers of the various
 schools ^{as} entered in the Ely-leaf did not correspond with those actually
 on duty and for whom pay was claimed in the monthly bills - VIDE INSTANCES
 in item 1 of the annual objection statement. The revised scale of pay and
 the initial pay fixed after the grant of advance increments were not noted
 and the sanctioned scale was not worked out and attested. The sanctioned
 strength of the teaching staff in each school, with the authority were not
 noted and attested by any responsible officer. The refunds of undischarged
 pay amounts withheld have not been noted so as to facilitate easy reference
 at the time of its demand at a later date. The alterations in the names
 of the teachers due to transfers etc., were not noted. As such it was
 very difficult to find out whether any additional teacher was employed in
 any particular school in a month and the register did not serve the pur-
 pose intended.

The names of the permanent teachers who were absent from
 duty were not shown in the Absentee statement attached to the monthly
 pay bills and the nature of absence explained with the officiating ar-
 rangements. In the absence of information as to the nature of absence
 of the permanent incumbents, the claim for the pay of the officiating
 incumbents could not be checked in audit.

17. The general result of audit may be considered FAIRLY
 SATISFACTORY.

18. The gross receipts and charges for the year were
 Rs. 1,50,722-10-10 and Rs. 1,55,929-14-10 respectively.

19. Forty-two items of objections involving Rs. 1,308-5-2
 were pending settlement at the close of audit as detailed
 below.

Year.	No. of objections.	Amount.
1945 - 1946	7	Rs. 539 7 0
1946 - 1947	5	10 5 0
1947 - 1948	30	958 9 2
Total	42	Rs. 1,508 5 2

P. GOPALA AYYANGAR,
 Assistant Examiner of Local Fund Accounts,
 Western circle, COIMBATORE.
 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 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 31.3.48)
 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 OCTOBER, 1948.

/True copy/

SUPERINTENDENT,
 Office of the Examiner of Local Fund Accounts,
 Mount Road, MADRAS.

Nov. 22, 1948.

249.

1947 - 48

Para 2.

The discrepancy of Rs.61-15-0 has been since rectified.

Para 4.

The Government have been addressed in this office letter No. 17400/48/88 dated 6.12.48 and their sanction awaited.

(b)

In the revised budget for 1947-48 approved by the Government in their order No. 13,762 Edn. dated 2-4-48, provision of Rs.13000/- was made for Capital expenditure against which an expenditure of Rs.1973-15-3 only was incurred. The objection may be kindly dropped.

Para 5(ii)(a)

Sanction of the Director of Public Instruction has since been obtained and will be shown during next audit Vide (File D.Dis.4523/48).

(b)

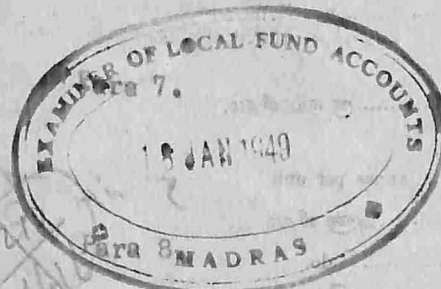
The relevant file No.14473/48/C4 will be produced along with all the details specified.

(c)

These cases were reported already to the Government in this office letter No.6893-45.C3 dated 28-9-1946 and in general terms and the principle adopted in the fixation of pay in the cases in question. The Government have been addressed again was approved by the Government in their memorandum No.62740-22 dated 28-10-46. The Government are however addressed for specific approval Vide letter No. 18212/48/C4 dated 20-12-48.

Para 6.

Sanction for the appointments has already been obtained. Files Nos.D.15808-47 & 6525/47 will be produced during next audit.



The pay fixed in the case of Sri.R.Balamurali (item 6) is 10 or 11. The pay of other teachers has since been refixed and the excess payment ordered to be recovered. Credits will be pointed out Vide file No.13782/47/C3.

These cases are covered by Rule 25 M.L.R., as the teachers in question had completed the period of probation and were awaiting confirmation at the time of granting leaves vide also this office letter No.18212/48/C4, dated 20-12-1948., to the District Inspector of Local Fund Accounts.

Para 9.

The Government have been addressed in this office letter No.17399/48/B8, dated 2-12-1948 for approval.

Para 10.

The Government have been addressed in the matter and their orders awaited. Vide letter No.17400/48/B8, dated 2-12-1948.

Para 11.

The balance has since been adjusted. Vide T.A. Vr.11/48-49.

Para 12.

The amount was adjusted to municipal funds on 23-8-48 vide R.Dis.1224/48.

Para 13.

This is now being done. The objection may be kindly dropped.

Para 14.

Will be produced during next audit.

31969

In all references please
quote S. C. No.
சகல கடிதப்போக்கு வரத்து
களிலும் S. C. நம்பரைத்
தயவுசெய்து குறிப்பிடவும்.

Form No. 26.
நமூனா. ந. 26.

Consumption Bill with Receipt and Counterfoil.

மின்சார சக்தியைச் செலவிட்டதற்குரிய பில்;
ரசீதும் எதிரிடைப்பிரதியும் சுகிதமாக.

Municipal
Panchayat Board **ELECTRICITY DEPARTMENT.**

மியுனிஸிபல்
பஞ்சாயத்து போர்ட் மின்சார இலாகா.

Service No. 615
சேர்வீஸ் ந.

No.
ந.

Bill for electric energy supplied and miscellaneous items during the month ending.....
யோடு முடிவாகும் மாதத்தில்

மின்சார சக்திக்கும் பலவகைப்பட்ட பாபத்துகளுக்கும்மான பில்.
சார்பாசேயியப்பட்ட
வாரத்தில்

To the Commissioner,
President, Municipality.
Panchayat Board.

மியுனிஸிபாலிடி கமிஷனருக்கு
பஞ்சாயத்து போர்ட் ப்ரேஸிடென்டுக்கு

பணம் செலுத்தவேண்டியவராகிய Dr.

Rs. A. P.
ரூ. அ. பை.

Fixed Demand	Charge	K.V.A. K.W. H.P.	at Rs.	per K.V.A. K.W. H.P.
நிஷ்கரிஷையான கட்டணம்		K.V.A. K.W. H.P.	ஒன்றுக்கு	ரூபாய் வீதம்.
Consumption	27	units at	annas per unit	5-14-6
செலவு	யூனிட்கள்	யூனிட் ஒன்றுக்கு	அணா வீதம்	
Do.	do.	do.	do.	
Do.	do.	do.	do.	
Do.	do.	do.	do.	
Do.	do.	do.	do.	
Or Minimum charge				
அல்லது அதன் கட்டணம்				
Meter rent at Rs.	per month			
மீட்டர் வாடகை; மாதமொன்றுக்கு	ரூபாய் வீதம்			
Do. at Rs.	do.			
Do. at Rs.	do.			
Do. at Rs.	do.			

Other charges—

செலுத்தப்படவேண்டிய இதர தொகைகள்—

Hire purchase instalment	..	..	..	..
வாடகைக் கிரயத் தவணைத் தொகை	..	..	..	..
Arrears	..	..	..	..
பாக்கி	..	..	..	..
Interest/Surcharge/Rebate	..	..	..	..
வட்டி/ஸர்சார்ஜ்/ரிபேட்	..	..	..	..
Other items (specify)	..	..	..	..
இதர பாபத் துகள் (குறிப்பிடவும்)	..	..	..	..

Total மொத்தம்

The defects have since been rectified and the Service Registers will be produced during next audit.

Para 15.

Para 16.

Para 17.

Para 18.

Para 19.

Noted.

Noted.

Steps are being taken to get the objections settled in audit.

Commissioner
COMMISSIONER
CHIMBATORE MUNICIPALITY
29/12

RECEIVED DEPARTMENTAL SECRETARY

31288

DUPLICATE

A. M. ...

Edn. & P.H. Department (C1).

Sub:- AUDIT REPORT - ^{1947-48.} 1946-47 - Elementary Education Fund -

Municipal Council, ^{Bombay} - - Recorded

with remarks.

Read:- From the Municipal Commissioner, ...

Ref. No. nil. dated 29.12.48.

From the Examiner of Local Fund Accounts, L.F.

No. 9078. dated 26-1-1949.

Order No. ~~Ms.~~ ²⁵⁹ EDUCATION, dated the 3rd 12/49.

Recorded.

To the Municipal Commissioner, ^{Bombay}
(through the C.M.C.)

“ D.P.I. (with a copy of
Audit report) ^{encl. (2) in file}

“ Examiner of L.F. Accounts.

Spare copy/copies.

Fixed Demand		Consumption		Or Minimum charge		Meter rent at Rs.	
at Rs.	per	units at	per month	do.	do.	do.	do.
K.V.A.	H.P.	K.V.A.	H.P.	do.	do.	do.	do.
K.W.	K.V.A.	K.W.	K.V.A.	do.	do.	do.	do.
H.P.	H.P.	H.P.	H.P.	do.	do.	do.	do.

பணம் செலுத்த வேண்டியவராகிய

பஞ்சாயத்து போர்டு பஞ்சாயத்துக்கு

Rs. A. P.

30

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~~1.1.1.1~~