

Close
of

Scott. II-27-58,004-27-10-47.

Education and Public Health

(194⁹) Department.

Ms. SERIES.

G.O. NO. 265 Edn.,

Dated 3-2-1949.

(2)

[Despatch Abstract.]

Audit Report-1947-48-Elementary Education Fund-Municipal Council, Tiruppur.

2
2
13
Examiner's Office.

Forwarding Endorsement. LF 9056/26-1-49

Sub: Audit report - 1947-48 - Elementary Education fund
account - Tiruppur Municipal Council.

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



Reply to
Assistant Examiner.

15/1/49
17/1/49

L.F. 3909 / 13.8.48

3

Audit Report on the Elementary Education Fund Accounts of the Tirupur Municipal Council of the Coimbatore district for the year 1947-48.

Name of auditor:-- Sri S. Vedam Ayyar,
District ~~Joint~~ Inspector of Local Fund Account
Time taken for audit:-- From 10-7-1948 to 26-7-1948.

The Office of Executive authority was held by Sri S. Sivekumbhar mudaliar from 1-4-1947 to 31-3-1948.

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. 4,73,191-7-1, agrees with the consolidated closing balance of the general and elementary education funds as per abstract attached to the account for March 1948 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. Irregularities of a minor nature are detailed in the annual objection statement which should be read as part of this report.

4. Pending objections of the previous audit report.

(i) Para 5 of the Audit Report for 1946-47.

In one case, leave salary amounting to Rs. 29-15-0 paid to M. K. Mariammal, acting teacher, granted unearned leave on private affairs on half pay to which she was not eligible, was still pending recovery. It is reported that the teacher had resigned and that her whereabouts were not traceable. The amount would need to be made good from the persons responsible for the grant of leave.

(ii) Para 6 of the audit report for 1946-47.

Necessary investigation in regard to the missing item of furniture etc., in the six elementary schools and recovery

reported.

5. Compulsory education - penal provisions not enforced.

Though compulsory education is in force in the municipal ~~sanitary~~ area from 1922, it may be explained why the penal provisions by levying fines on ^{defaulters} were not enforced.

6. Appointment of secondary trained teachers in lower elementary schools where teaching of English was not in force.

The following secondary trained teachers were appointed in the lower elementary schools where teaching of English was not in force and allowed the secondary grade scales of pay. Attention is invited to the orders in G.O.No.2258, Education, dated 27-10-1947.

<u>Name of teacher.</u>	<u>School in which appointed.</u>	<u>Pay allowed.</u>	<u>Date of appointment.</u>
Sri V.V.Narayana xxx Ayyangar	Karuvempalayam school	40/-	4-3-'47.
V.Naraseenhamurthi	Royappuram school	40/-	July 1 1947.

7. Introduction of revised scales of pay fixation of pay of teachers - irregularities.

(a) The twenty three cases detailed in item 4 of the Annual Objection Statement. The service of the teachers in the old scale of pay prior to 1-1-1947 which was not counted for increment in that scale was not counted for increments in the revised scales of pay up to a maximum of one year as required by clause (c) of para 3 of G.O.No.2035, Education, dated 19-9-47.

(b) In two cases, the service of the teachers from the date of appointment was counted for granting advance/increments, though they had breaks of service in their officiating tenure and were thus eligible to count service from the dates of re-appointments in uninterrupted by breaks otherwise than by the grant of leave. Their pay may be refixed and action taken for the recovery of excess payments.

increments, though they qualified themselves for appointment to the higher or secondary scales of pay later. Their pay may also be refixed and action taken for the recovery of excess payments.

(d) In five cases, the service of the teachers on fixed rates of pay was also taken into account for granting advance increments though this was not permissible according to the orders in G.O.No.541, Education, dated 16-3-1948. Their pay now be refixed and excess payments made recovered.

(e) The following teachers who were appointed on the dates noted against each were not allowed the increments which accrued to them on 8-11-1946 and 22-11-1946 respectively in the old scale of pay. If their increments had not been withheld, they may be allowed the increments as they would be eligible to count service in the old scale of pay for increment in the revised scale of pay.

<u>Name of teacher.</u>	<u>Date of appointment.</u>
Xi V.Pullar (Higher grade)	8-11-1944
D.S.Krishna Ayyer "	22-11-1944

8. Construction of additional sheds for elementary school - Approval of the Director of Public Instruction not obtained to the estimates.

(i) Tr.2408/3-48 - Constructing an additional shed for accommodating two additional classes for the elementary school in Themampalayam - Estimate for Rs.2,450/- sanctioned in G.O.No. 404(3), dated 24-9-1947.

Expenditure incurred so far - Rs.859/-

(ii) Tr. 2411/3-48 - Constructing an additional shed for accommodating two additional classes in the elementary school at Neengupuram - Estimate for Rs.2,450/- sanctioned in G.O.No. 404(3), dated 24-9-1947.

The approval of the Director of Public Instruction not obtained to the estimates for the work, as

9. Tools and plant registers relating to elementary school defects in.

The register relating to the Valipalayam girls school was written up in a note book instead of M.F. Form No. 20. In some other schools the entries in the registers for 1947-48 were made in the old registers maintained previously in the schools and the registers did not bear evidence of check by the municipal office.

10. The result of audit may be considered satisfactory.

11. The total receipts and charges for the year were Rs. 74,440-10-3 and Rs. 75,600-2-0.

12. Thirteen items of objections involving a sum of Rs. 1992/9 were pending settlement at the close of the audit as detailed in the Annual Objection statement.

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

The Executive Authority,
Forwarded to President, District Board Tirupur of 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 Tirupur Municipal Council (for the year ended 31st March 1948) 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 1920. The original was forwarded to the Executive Authority Tirupur in L.F. No. dated

(True Copy)

N. Balasubramanian
Superintendent,
Office of the Examiner of Local Fund Accounts, Mount Road,
Madras - 2.

10/8/48

Name of teacher.	School in which appointed.	Pay allowed. Rs.	Date of appointment.
Sri V.V. Narayana Ayyangar.	Karuvampalaiyam school.	40/-	4-8-1947.
Sri V. Narasingamurthi	Rayappapuram school	40/-	July 1947.

Reply: "The appointment of the two secondary grade trained teachers referred to in the objection was made long before the passing of Government orders noted in the para. The above appointment was obligatory as per Rule 12-(3) of the rules relating to recognition for elementary schools issued in G.O. No. 1903-Ed., dated 21-8-1939 till it was amended by G.O. No. 2499-Edn., dated 20-11-1947. Further the two teachers have now left service and no secondary grade trained teachers have since been appointed for elementary schools. Hence this may be dropped."

7. Introduction of revised scales of pay, fixation of pay of teachers-Irregularities:-

(a) The twenty three cases detailed in item 4 of the Annual Objection Statement. The service of teachers in the old scale of pay prior to 1-1-1947 which was not counted for increments in the revised scales of pay up to a maximum of one year as required by clause (e) of para 3 of G.O. No. 2305, Education dated 19-9-1947.

(1) In two cases, the service of teachers from the date of appointment was counted for granting advance increments, though they had breaks of service in their officiating tenure and were thus eligible to count service from the date of re-appointments uninterrupted by breaks otherwise than by the grant of leave. Their pay may be fixed and action taken for the recovery of excess payments.

(c) Similarly in two other cases, service of teachers from the date of appointment was counted for granting advance increments, though they qualified themselves for appointment to the higher or secondary scales of pay later. Their pay may also be fixed and action taken for the recovery of excess payments.

(b) the service of the teachers on fixed rates was also counted for granting advance increments though this was not in accordance with the orders in G.O. No. 541-Education, dated 16-5-48. Their pay may be fixed and excess payments made recovered.

(c) Teachers who were appointed on the dates noted against the increments which accrued to them on 8-11-1946 respectively in the old scale of pay. If their increments were not allowed in the old scale of pay for increment in the new scale of pay.

(Other grade)
-do-
Date of appointment.
8-11-1944.
22-11-1944.

been taken for rectifying the defects as mentioned in para 4 of the Audit Objection Statement for 1947-48. Provisional sheds for elementary school-Approval of the sanction not obtained to the estimates:-

Constructing an additional shed for accommodating the elementary school in Karuvampalaiyam sanctioned in G.O. No. 40-151 dated 24-9-1947 to far- Rs. 889/-

Constructing an additional shed for accommodating elementary school at Devengapuram- Estimate Rs. 970/-

Audit Report on the Elementary Education Fund Account of the Tiruppur Municipal Council of the Coimbatore District for the year 1947-48.

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

Time taken for audit:- From 10-7-1948 to 26-7-1948.

The office of the Executive Authority was held by Sri S. Sivakkokanthal Mudaliar from 1-4-1947 to 31-3-1948.

2. The receipts and payments during the year are shown in the abstract of the annual account appended together with the opening balances. A single Cash Book was maintained for both the General and Elementary Education Funds. The closing balance in the cash book viz Rs. 4,73,191-7-1 agrees with the consolidated closing balance of the General and Elementary Education Funds as per abstract attached to the account for March 1948 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. Irregularities of a minor nature are detailed in the Annual Objection Statement which should be read as part of this report.

4. Pending objection of the previous Audit Report.

(i) Para 5 of the Audit Report for 1946-47.

In one case, leave salary amounting to Rs. 29-15-0 paid to K. Mariammal, acting teacher, granted unearned leave on private affairs on half pay to which she was not eligible, was still pending recovery. It is reported that the teacher had resigned and that her whereabouts were not traceable. The amount would need to be made good from the person responsible for the grant of leave.

Reply:- "The question of recovery is under correspondence."

(ii) Para 6 of the Audit Report for 1946-47:-

Necessary investigation in regard to the etc., in the six elementary schools and recovery responsible may be made without any delay and

Reply:- The missing articles have since been found in the respective registers of the schools. They will be produced at the next audit.

5. Compulsory education- penal provision not enforced

Though compulsory education is in force since 1922, it may be explained why the penal provisions defaulters were not enforced.

Reply:- It has been reported by the Superintendent of Public Instruction. During the middle of the year imposing penalty has been transferred to the schools. Hence the objection may be dropped and the matter addressed.

6. Appointment of secondary training teachers where teaching of English was not in force

The following secondary grade teachers in elementary schools where teaching of English was not allowed the secondary grade scales of orders in G.O.No. 2258-Education, dated

Name of teacher. School in which

obtained to the estimates for the works, as required by G.O.No. 506, Education, dated 2-4-1945.

Reply:- "The approval of the Director of Public Instruction, Madras has since been obtained in his letter I.Dis.No. 2072-T-2-48. d/15-10-48"

9. Tools and plant registers relating to elementary schools defects in.

The register relating to the Valipalaiyam Girls' school was written up in a note book instead of in H.F. Form No. 90. In some other schools the entries in the registers for 1947-48 were made in the old registers maintained previously in the schools and the registers did not bear evidence of check by Municipal office.

Reply:- "The register has since been opened in the prescribed form. The registers maintained in the schools have been checked by the Municipal Engineer who had been delegated to check them."

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

11. The total receipts and charges for the year were Rs. 74,440-10-3 and Rs. 75,600-9-0.

12. Thirteen items of objections involving a sum of Rs. 1992-9-0 were pending settlement at the close of the audit, as detailed in the annual objection statement.

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

/True Copy/

S. Siva Chariar

Commissioner.

T.V.S. 29/12.P.

31/12/48

7
7
Extract from the Proceedings of the Municipal Council, Tiruppur,
passed at its Ordinary Meeting held on the 22nd December 1948 at 4-P.M.,
in the Municipal Office, Tiruppur.

XX XX XX
1002. Read Audit Report relating to the Elementary Education Funds of
the Tiruppur Municipality for the year 1947-48 and the draft replies
of the Commissioner therefor.

Resolution:- " Draft replies approved."

XX

XX

XX

(Sd) F.N.Palaniswamy,
Chairman.

/True Extract/

T.V.S. 29/12.P.

S. Siva Dholan the
Commissioner.

3.1.49
3.1.49

3.1.49

8

Edn. & P.H. Deptt. (Cl).

1947-48.
Sub:- AUDIT REPORT - ~~1946-47~~ - Elementary Education Fund -
Municipal Council, *Tiruppur* - Recorded,
with remarks.

*PP 7-9
cf.
p.1. cf.*

Read:- From the Municipal Commissioner, *Tiruppur*
Ref. No. *nil*. dated *3-1-1949*.
From the Examiner of Local Fund Accounts, L.F. ~~xxx~~
No. *9056*. dated *26-1-1949*.

Order ~~Rs~~/Ms. No. *265* , EDUCATION, dated *3²/49*

Recorded.

*1.2.49
11/2/49*

*OSM
3/2/49*

To the Municipal Commissioner, *Tiruppur*
(through the C.M.C.)
,, D.P.I. (with a copy of
Audit report), *encl. (x) in origl*
,, Examiner of L.F. Accounts.
~~Spare copy/copies.~~

*QW WEP 201
M
u/2*

(1) Name of the person
(2) Date of birth
(3) Address of the person

9

MADRAS RECORD OFFICE

Government of Madras

DEPARTMENT

Serial No.	
F.P. No.	

MADE IN INDIA