

E.H. (1949.) Department.

MS. SERIES.

13

G.O. NO. 2741, Education

Note call
to
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Call noted
closed
to
Cousins

Dated 30th August 1949.

[Despatch Abstract.]

Audit Report — 1947-48 — Elementary Education
Fund — Municipal Council, Erode — Recorded
with remarks.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Co.	2258	Edu.	27.10.1947.				
Co.	620	Edu.	27.3.1947.				
Co. (P)	506	Edu.	2.4.1945.				

Further Papers.

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

L.F. 8674/10.1.49

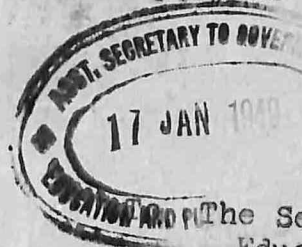
Examiner's Office

Subject: Audit Report - Elementary Education Fund Accounts - Erode Municipal Council - 1947-48:

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

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2. Paragraph 6 of the Audit Report: It is doubtful if the concession given in G.O. No.2258, Education, dated 27-10-47 would apply to teachers appointed after teaching of English was abolished.



Rleop

301218
Assistant Examiner.
29.12.48

The Secretary to Government,
Education and Public Health Department, Madras.

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE ERODE MUNICIPAL COUNCIL OF THE COIMBATORE DISTRICT FOR THE YEAR 1947-48.

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

Time taken for audit: From 18th June 1948 to 5th July 48.

The Office of the Executive Authority was held by Mr. L. C. Richard from 1st April 47 to 9th March 48 and by Sri S. N. P. Arumuga Kaviraj from 10th March 48 to 31st March 48.

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 elementary education and the General 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, viz. Rs. 4,39,373-7-8 agrees with the sum total of the balance of the general and the elementary education funds in the accounts for March 48 and is in agreement with the balance in the bank and treasury 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 ALLOTMENTS. The total expenditure incurred in the year under "Ordinary" and "Capital" including the education tax collection charges amounting to Rs. 1,251/- amounted to Rs. 68,923-11-9 against Rs. 62,070/- provided in the budget approved in G.O. No. 18,620, Education, dated 27th March 47. The sanction of Government was not obtained for the excess expenditure as required by rule 5 of the rules under Section 38(2) of the Madras Elementary Education Act, as amended in G.O. No. 139, Education dated 29th January 1942. The approval of the Director of Public Instruction was also not obtained to the reappropriation of funds from one main head to another as required by rule 2 ibid.

Main head of account.	Expenditure.			Provision in budget.		
	Rs.	A.	P.	Rs.	A.	P.
1. Staff.	65,772	10	0	59,370	0	0
2. Contingencies and Equipment.	3,151	0	0	8,300	0	0

4. Repairs to buildings. 1,941 15 0 1,300 0 0

CAPITAL.

2. Equipment.

(1) Furniture and Apparatus. 5,342 11 9 Nil.

5. COMPULSORY ELEMENTARY EDUCATION - PENAL PROVISIONS NOT ENFORCED.

Though compulsory education is in force in the municipal area from 1923, no action would appear to have been taken so far for the enforcement of penal provisions and for recovery of fines from the defaulting pupils.

6. SECONDARY GRADE SCALES OF PAY ALLOWED TO TEACHERS APPOINTED IN THE YEAR IN SCHOOLS WHERE TEACHING IN ENGLISH WAS ABANDONED.

The following secondary grade trained teachers appointed in the year were allowed the secondary grade scales of pay though the teaching of English was not in force in any of the elementary schools under the Council in 1947-48. Attention is invited to the orders in G.O.No.2258, Education, dated 27th October 1947.

Name of teacher.	School in which appointed.	Date of appointment.
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Z. Lazarus.	Municipal Railway Colony School.	September 1947.
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S.Krishnaswami.	Karungalpalayan Boys School.	June 1947.
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7. CONSTRUCTION OF AN ELEMENTARY SCHOOL BUILDING - APPROVAL OF THE DIRECTOR OF PUBLIC INSTRUCTION NOT OBTAINED TO THE ESTIMATE FOR THE WORK.

Vr.2081/3-48 - Constructing three sheds for locating the catchery street school. Rs.470/-.

An estimate for Rs.3,875/- for the construction of three sheds was sanctioned by the Council in Resolution No.436, dated 20th November 1947 and the total expenditure incurred on the work amounted to Rs.3,387/-. The approval of the Director of Public Instruction was not obtained to the estimate for the work as required by G.O.No.506, Education, dated 2nd April 1945.

8. TOOLS AND PLANT REGISTERS - BALANCES NOT VERIFIED. In spite of the omission having been pointed out in paragraph 5 of the audit report for 1946-47, the balances in the tools and plant registers of the elementary schools at the close of the year were not struck and verified by the Commissioner. Verification would need to be conducted without further delay and the result thereof reported.

9. The result of audit may be considered as satisfactory.

10. The total receipts and charges for the year were Rs.83,356-3-7 and Rs.85,672-11-9 respectively.

11. ELEVEN objections involving a sum of Rs.470-8-0 were pending settlement at the close of audit as detailed in the annual objection statement.

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

Forwarded to the Executive Authority, Erode 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, Salem 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 Erode Municipal Council (for the year ended 31st March 1948) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to rule 58(d) of Schedule V of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.F.No.

/True copy/

S.S./28.7.

Office of the
SUPERINTENDENT,
Accounts, Local Fund

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Head	Actuals			Budget
	Rs	a	p	Rs
Receipts Capital				
Amount transferred from ordinary	6,874	11	9	13,000
Total Capital	6,874	11	9	13,000
Total Ordinary & Capital	83,356	3	7	74,952
Grand Total - including opening balance	90,244	-	3	82,070
Expenditure - Ordinary				
Staff				
Salaries and Allowances				
Masters	62,750	11	-	55,580
Lacks & Servants	853	15	-	700
Contribution to P.F.	2,168	-	-	2,000
Contingencies and Equipments	-	-	-	1,090
Contingencies				
House rent	3,002	-	-	3,000
Other items	5,031	7	-	5,000
Equipments				
Furniture & apparatus	1,050	-	-	250
Library books & maps	-	-	-	50
Prizes and Scholarships	-	-	-	100
Repairs to Buildings	1,941	15	-	1,500
Total ordinary	76,718	-	-	69,070
Expenditure - Capital				
Land and Buildings				
Equipment	3,532	-	-	15,000
Furniture and apparatus	5,342	11	9	-
Total Capital	6,874	11	9	13,000
Total Ordinary & Capital	83,672	-	9	73,070
Total - closing balance	4,571	4	6	82,070
Total including opening balance	90,244	-	3	82,070

P. Vedam, Am

2 Annual Account of Receipts and Charges
of the Elementary Education Fund of the
Municipal Council for the year 1947-48.

Heads	Actuals			Budget
	Rs.	a	p	Rs.
opening Balance	6,887	12	8	1,118
Receipts - Ordinary				
(1) Education tax - House colle. charges	30,200	15	-	26,300
Nett	1,251	-	-	
	28,949	15	-	
(2) Fines & Penalties	-	-	-	
(3) Income from Investment	-	-	-	
(4) School fees	-	-	-	
(5) Endowments	-	-	-	
(6) Contribution from Govt. School of Commerce Central Educational Board	2,475	6	-	2,475
(7) Other Receipts	175	-	-	
(8) Government Grant				
(1) Under Sec. 37 of the E.E. Act	18,408	14	-	13,145
(11) Under Proviso to Sec. 37 of the E.E. Act	3,936	-	-	3,936
(9) Contribution from General Account	8,565	-	-	8,115
(10) Adjustment from A.T.C. Grant	23,943	-	-	20,531
Deduct. Refunds Amount	196	15	5	100
Grand Total	68,744	11	9	15,000

No. 8799/B3/48.

Municipal Office, Erode,
27th. November 1948.

REPLIES TO AUDIT REPORT - ELEMENTARY EDUCATION FUND
ACCOUNT FOR THE YEAR 1948-49.

not put up Para 4:- The Government in their Memorandum No. 60684/CL/48-1 Edn. dated 31/10/1948 have communicated the remarks of the Examiner of Local Fund Accounts, Madras. The remarks say that sanction of Government is not necessary in view of the specific orders in paragraph 2 of G.O. MS. No. 630 Edn. dated 23/3/1948 approving the Budget for 1948-49 (copy enclosed).

Para 5. Noted.

not put up Para 6. Three extra secondary teachers were appointed in 3 elementary schools having more than 10 sections on the recommendation of the Director of Public Instruction in his Proceedings No. R.C. 576 B/46 dated 7/4/46 and with the approval of the District Educational Officer in his L. Dis. No. 3(5) dated 5-6-46 in the secondary grade scale of pay. Hence G.O. Ms. No. 2258 Edn. dated 27/10/1947 will not apply to these cases.

not put up Para 7:- The approval of the Director of Public Instruction has been obtained for the plan as per G.O. Ms. No. 1717 Edn. dated 8/7/1948 which modifies G.O. No. 506 dated 2/4/1945. (W)

Para 8:- Verification will be shown at the next audit.

S. S. S. S.
30.11
Commissioner,
Erode Municipality, Erode.

EXTRACT FROM THE PROCEEDINGS OF THE MUNICIPAL COUNCIL, ERODE PASSED
AT ITS MEETING HELD ON 17-11-1948.

Audit report on the General fund and Elementary Education
Fund Account of Erode Municipality for the year 1947-48 and the draft
replies thereon.
Council for approval.

Resolution No.506.

APPROVED.

Sd/S.K.Cheniappa Gounder.
Chairman.

/ True Extract /

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EXTRACT FROM THE PROCEEDINGS OF THE HOUSE OF REPRESENTATIVES
AT ITS MEETING HELD ON 17-1-1948.

And it report on the General Fund and also on the
Fund Account of Trade Municipality for the year 1947-48 and the
applies thereon.
Council for approval.

Resolution No. 506.

APPROVED.

S. S. K. Ghoshal, Chairman.

The Extract

11-1-48

General Secretary,
Trade Municipality, Calcutta.

13 E.P.H. (C) Dept

Memo No. 2471 C.1/48-1 Sub. 8 8-2-49

Audit Report - E. E. Fund - 1947-48 - Vol. II. Sub. 8.

Ref. From the Exe. L.F.A; No. 8674 dated 10-1-49.

p. 1. of

23/8/49
To
The 2/p. 9.
With encl -
(X in origl).

A copy of the reference cited along with its
enclosure is forwarded to the S.P.G. He is requested
to offer his remarks on the points raised by the Exe. L.F.A.
in para 2 of his evdt.

Dr
6.2.49

7/2/49

Education Department

Designation The Director of Public
Instruction,
Station Madras.

Received.....Registered.....

To
The Secretary to Government,
Education & Public Health Dept.
Madras.

Enclosures: Rep. No. 93-B5/48-49 dated 15-3- 1949.

Sir, Sub:- Audit Report - Elementary Education Fund -
1947-48 - Municipal Council - Erode.

Ref:- Govt. Memo No. 2471 C1/48-1 Edn., dated 8-2-49. *page 13 ant*

The concessions referred to in G.O.2258 Edn., dated 27.10.47 were given with a view not to cause hardship to Secondary Grade teachers who were in receipt of pay in the Secondary Grade scale for teaching English and who were brought down to the Higher Elementary grade scale of pay on account of the abolition of teaching English. The concessions cannot therefore apply to teachers appointed after teaching of English was abolished.

Yours faithfully,

2. *P. sanctanabimus*

For Director of Public Instruction. ^{18. 3:40}

MDS 17/3

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E+P.H.(C)

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Sub:- Audit Report - E.E. Fund - 1947-48 - ml. cl. Erode.

Ref:- Govt. Memo. NO. 2471 C1/48-1 Edn d/ 8-2-49.

Memo NO. 2471/48-C1-2 Edn. dated. 30-6-49.

The D.P.S is requested to expedite his ~~remarks~~ reply to the Government Memorandum cited above.

To

The D.P.S.

for
order
K.S.

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29/6
29/6/49

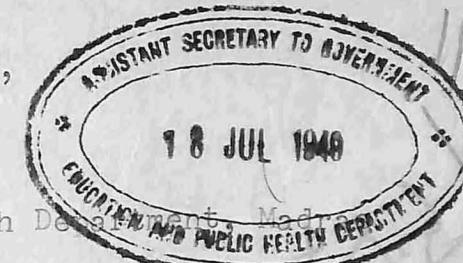
RM
30/6/49

From

The Director of Public Instruction,
Madras.

To

The Secretary to Government,
Education and Public Health Department,
Madras.



Rep. 93 B5/48-49 dated 9-7-1949.

Sir,

Sub: Audit Report - Elementary Education Fund - 1947-48
Municipal Council, Erode.

Ref: Memo No. 2471/49-CI-2 Edn., dated 30-6-1949 of Govern-
ment.

I have to state that the reply to the Government Memo dated
8-2-1949 has been submitted already in my letter Rep. No. 93 B5/48-49
dated 16-3-1949. (Copy enclosed herein).

Yours faithfully,

J. O. Panchanabhi

for Director of Public Instruction.

KHR. 11-7.

Copy of my letter Rep. No. 93 B5/48-49 dated 16-3-1949.

Ref: Government Memo No. 2471 CI/48-1 Edn., dated 8-2-1949.

The concessions referred to in G.O. No. 2258 Edn., dated 27-10-47
were given with a view not to cause hardship to Secondary Grade teacher
who were in receipt of pay in the Secondary Grade Scale for teaching
English and who were brought down to the Higher Elementary grade scale
of pay on account of the abolition of teaching English. The concessio
cannot therefore apply to teachers appointed after teaching of English
was abolished.

(True Copy)

J. O. Panchanabhi

for Director of Public Instruction.

Original at P. 1 Sant (since traced & added)

A

13/7/49

Superintendent.

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

21.
CNo 2471/49C

Sub:- AUDIT REPORT - 1947-48 - Elementary Education Fund -

Municipal Council, Erode - Recorded

with remarks. -----

Read:- From the Municipal Commissioner, Erode,
Ref. No. 8799-33/48, dated 27.11.1948.

From the Examiner of Local Fund Accounts, L.F. No. 8674,
dated 10.1.1949.

From the D.P.I., ROP. No. 93-85/48-49, dated 15.3.1949.

Order (Ms) No. 2741, EDUCATION, dated 30-8-49.

Recorded.

2. Paragraph 6 of the Audit Report :- An extract from the endorse-

ment of the Examiner of Local Fund Accounts cited above and a copy of the remarks of the D.P.I. in his letter read above are forwarded to the Commissioner, Erode Municipality, for information and necessary action. A report on the action taken should be submitted to the ast. before 1.11.1949.

To the Municipal Commissioner, Erode
(through the C.M.C.) (with copy of para 2 on p. 15 of copy of 15/9/49)
D.P.I. (with a copy of audit report)

Examiner of L.F. Accounts (with copy of p. 15/9/49)
Spare copy/copies.

18/3/49
15/3/49
18/3/49

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