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Σ 204 (1969) DCPH.

Mr. Series.

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L.D. 948 Estm.

Dated 1-4-69.

L.F.No. 11161

Office of the Examiner of L.F.Accounts,
Madras-2. Dated

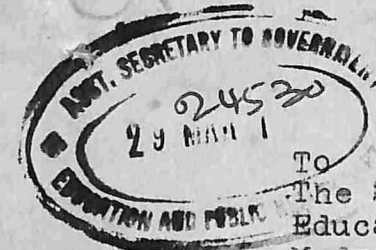
26.3.49

Sub: Audit Report-Salem Municipality-Elementary Education
Fund-1947-48-Replies.

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.

R. Kupiah
17-3-49

Assistant Examiner of L.F.Accounts.



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

L.F. 5103/24-948

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AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
SALEM MUNICIPAL COUNCIL: SALEM DISTRICT: FOR THE
YEAR 1 9 4 7 - 1 9 4 8.



Name of auditor: SRI S. VEDAM AYYAR, District Inspector of Local Fund Accounts, Salem.

Time taken for audit. From 10th July 1948 to the 14th September, 1948.

The office of Commissioner was held by Sri M. Meenakshisundaram pillai during the year.

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. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the general and elementary education funds during the year. The closing balance in the cash book viz., Rs. 10,74,311--12--7 agrees with the consolidated closing balance of the general and elementary education funds as per account for March 1948 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 detailed below. Irregularities of a minor nature have been detailed in the objection statements which should be read as part of this report.

4. FIXATION OF PAY OF TEACHERS IN THE REVISED SCALES: IRREGULARITIES: In a few cases it was noticed that the pay of the teachers in the revised scales of pay was not correctly fixed as detailed in items 2 and 3 of the annual objection statement. The more important of the defects are noted below.

(a) In four cases, the pay of the teachers who were not eligible for any advance increments was fixed by allowing one increment in their initial pay on 1-1-47 on the ~~giving that~~ ground that their total service exceeded one year. This is incorrect as they had drawn one increment in the old scale of pay on a date prior to 31.12.46 and were thus eligible to count service from the date of that increment, only for the first increment in the revised scales.

(b) In nine cases, service of the teachers beyond the date on which they reached the maximum in the old scales of pay was also counted for allowing weightage. This does not appear to be admissible as service in the existing scale of pay excludes service which has not been or may not be counted for increment in any scale applicable to the post at the time.

(c) The pay of Sri J. Kunju Ayyar, secondary grade teacher who had been drawing Rs.45/- from 1-8-46 was fixed at Rs. 50-8-0 allowing three advance increments for the entire service from 1-8-34. As service in the time-scale was from 1-8-36 only, he is eligible for two advance increments. Pay may be refixed and excess paid recovered.

(d) In G.O.No.1388, Edn., dated 31.5.48 Government ordered that such of the lower elementary grade teachers as after qualifying themselves for the higher grade, elected to draw pay in the existing scale admissible for lower elementary grade teachers, might be granted pay in the revised scale of Rs.30-1-45 for higher grade teachers from 1-1-47 and that they should not be allowed to count service in the lower grade for advance increments in the higher grade.

Actually weightage for service was given in some cases. As in each of these cases the pay to be fixed is the minimum of Rs.30/- only. the first increment being due on 1-1-48 the excess paid may be recovered.

5. INADMISSIBLE DUTY ALLOWANCE: PENDING RECOVERY: According to the orders in G.O.No.975, edn., dated 10.5.47 duty allowance to head teachers in schools with a staff of less than four teachers is not admissible. In five cases, where this condition had not been satisfied, duty allowance was paid upto July 1947. Action remains to be taken for the recovery Rs.70/ pointed out in item 2 of the objection statement for 1947 - 48/I.

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

7. The gross receipts and charges of the fund for the year were Rs. 2,14,596/1/1 and Rs. 2,01,159/2/9 respectively.

8. Four objections of 1947-48 involving Rs. 137/8/- were pending annual settlement as detailed in the/objection statement.

R. GOPALA AYYANGAR
Assistant Examiner of Local Fund Accounts,
Western circle: Salem.

Forwarded to the Executive Authority, Salem (Salem district) in duplicate with the request that the report may kindly be ~~forwarded to the~~ returned within 2 months to the District Inspector of Local Fund Accounts, Salem 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 Salem 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 5 (d) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive authority, Salem municipal council in L.F.No.

dated
/True copy/

Examiner's office, Madras-2

SUPERINTENDENT.

Annual Account of Receipts and Charges of Elementary Education
Fund of the Salem Municipality for the year 1947-48.

Heads.	Actuals 1947-48.	Final Budget appropriation.
Opening balance	25998-10-0	5860--0--0
<u>Receipts- Ordinary</u>		
(1) Education tax	66790 6 6	56500 0 0
Deduct collection charges	- 3881 0 0	
(2) Fees and penalties under the Elementary Education Act.		
(3) Income from investments etc.		
(4) School Fees	8505 4 0	7500 0 0
Deduct refund	- 52 13 6	
(5) Endowments	30 0 0	35 0 0
(6) Contributions.		
(7) Other receipts	585 11 8	300 0 0
(8) Government grant-	52	
(i) Under section 37 of the Elementary Education Act	51753 8 0	43672 0 0
(ii) Under provision to section 37 of the elementary Education Act	15684 0 0	15684 0 0
Compensation for loss of income under education tax..		
(9) Contribution from the General Account.	9454 5 0	9454 0 0
(a) for payment of temporary allowance at Rs. 4.		
(b) for other purposes.	66000 0 0	66000 0 0
(10) Investments realised		
(11) Advance recovered		
Deduct refunds.	- 273 4 7	500 0 0
Deduct - amount transferred to capital.		10600 0 0
Total	214596 1 1	188045 0 0
<u>Re-ceipts- Capital.</u>		
(1) Government grants.		
(2) Endowments & Contributions.		
(3) Loans.		
(4) Contribution from General Account- Ordinary.		
(5) Investments realised.		
Add- amount transferred from ordinary.		10600 0 0
Total		10600 0 0
Total Ordinary & Capital	214596 1 1	198645 0 0
Grand total including opening Balance	240594 11 1	204505 0 0

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Commissioner, *7569*
SALEM MUNICIPALITY.

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 (4) ...

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

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Sub:- AUDIT REPORT - 1947-48 - Elementary Education Fund -
Municipal Council, Salem - Recorded
with remarks. -----

Read:- From the Municipal Commissioner, Salem
Ref. No. Nil dated 7-3-49

From the Examiner of Local Fund Accounts, L.F. Max
No. 11161 dated 26-3-49.

Order No. 948, EDUCATION, dated 1.4-49.

Recorded.

K.S.K.
29/3/49.

31/3/49

DM
31/3/49

To the Municipal Commissioner, Salem.
through the C.M.C.

- ,, D.P.I. (with a copy of Audit report). Encl (M) in origl.
- ,, Examiner of L.F.Accounts.
- Spare copy/copies.

Sp. copy
to
ms
6/4

