

Education and Public Health

(194⁶) Department.

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SERIES.

G.O. No. 104 Education.

104

Dated

15th January, 1946.

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[Despatch Abstract.]

Audit Report - 1944-5 - Elementary Education Fund - Municipal Council, Brode - 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.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE ERODE MUNICIPAL COUNCIL XXXXXXXXXXXXXXXX XXXXXXXXXXXXX OF THE COIMBATORE DISTRICT FOR THE YEAR 1944-45 O.O.O.O.O

L.F. 3233/13-8-45
3234

Name of auditor : Sri T.V. Bhimasena Rao
Time taken for audit : From the 4th June 1945 to 13th June 45

The office of the Executive Authority was held by Sri P.A. Sankara Menon.

2. The receipts and payments during the year are shown in the annual accounts 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. 1,62,143-14-40 agrees with the sum total of the balances of the general and the Elementary education funds in the account for March 1945 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 detailed below. Irregularities of a minor nature ~~xx~~ have been included in an objection statement, which should be treated as part of the report.

4. FINANCIAL POSITION: The balance of Rs. 5,909-12-11 on 1st April 1944 ~~during~~ dwindled to Rs. 3,989-9-6 on 31st March 1945. The total ordinary expenditure of the year exceeded the total ordinary receipts by Rs. 1,920-3-5. The expenditure incurred also exceeded the provision in the approved budget and this was approved in Government memo No. 19522A/42-2 Edn., dated 28th May 1945. The provision made ~~in the~~ by the council in the budget for ¹⁹⁴⁴⁻⁴⁵ 1942-43 for a capital expenditure of Rs. 4,000/- was deleted by Government on the ground that the council cannot afford to incur any capital expenditure - vide paragraph 3(iii) of G.O. No. 110 Edn., dated 27th January 1944.

5. INCREASE OF HOUSE RENT - AVOIDABLE EXPENDITURE:

In the follow

of the Elementary schools was increased. Under the Rent Control Order 1942, and the Rules and Instructions issued thereunder from time to time the Rent on the non residential buildings also cannot be increased unless there is a notice for eviction and unless substantial addition and improvements are made for the convenience of the occupant. The matter was under correspondence with the Revenue Divisional Officer, Erode and the result is awaited.

Date from which increased	Total Excess amount paid till 31-3-1945	Name of school.	Monthly rent increased from	To
1-1-1944	75 0 0	(a) Gutcherry Street Girls School	25/-	30/-
1-6-1943	220 0 0	(b) Sultanpet Mahomedan Girls school	25/-	35/-
1-10-1944	60 0 0	(c) Okkiliar Street Boys School	20/-	30/-
1-5-1943	345 0 0	(d) Copanakkara Street Mahomedan Girls School	20/-	35/-
	1000-0-0			

6. UNAUTHORISED APPORTIONMENT OF PROFESSION TAX AS EDUCATION TAX AND DRAVAL OF EQUIVALENT GOVERNMENT CONTRIBUTION THEREON:

Profession tax is being levied from 1st April 1943 at the maximum rates prescribed in G.O.No.624 L.A., dated 16th February 1942 and ~~XXXXXX~~ 25% of the tax so collected is being styled as education tax and equivalent ^{government} contribution claimed thereon. As sanction of Government was not obtained for the rate of levy of education tax on profession tax from 1st April 1943, the apportionment of a part of profession tax collected as education tax is unauthorised and the equivalent Government contribution of Rs.1,140-10-0 drawn during the year on profession tax collections styled as education tax in 1943-44 would need refund to Government. Out of the sum Rs.22,883-11-0 credited during the year as education tax collections, a sum of Rs.1,680-8-0 represents profession tax styled as education tax. No equivalent Government contribution is due on this amount.

7. The result of audit may be considered satisfactory.

8. The total receipts and charges of the year were

Replies to the Audit Report on the Elementary Education Funds for 1944-45.

- P.2 ante
pp 1-2 ante
- Paragraph No.1 to 4 - (-) (-)
- Do- No.5 - The Revenue Divisional Officer, Erode has been requested to fix the fair rent.
- Do- No.6 - The Government have been requested to sanction the allocation and their reply is awaited. p.2 ante
- Do- No.7, 8, ~~xxx~~ - No remarks.
- Do- No. 9 - This has been replied to in the annual objection statement for 1944-45.
(Sd) P.A.Sankara Menon,
Commissioner.

/True Copy/

V.V.17/10/45.

P. Hanumanth Rao
Commissioner. 17-10-45

17-10-62

L.F. 7272
20.12.45

EXAMINER'S OFFICE:

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

2. PARAGRAPH 6 OF THE AUDIT REPORT: The equivalent Government contribution of Rs. 1140-10-0 drawn during the year on profession tax collection styled as Education tax in 1943-44 will have to be refunded in any case. No equivalent grant is due also on Rs. 1680-8-0 styled as Education tax collected during 1944-45.

Assistant Examiner of L.F. Accounts.



158206

C.No. 58306 A/45

T.M.

ERPH(A) 9

From the Asst Secy to Govt, ERPH Sept 1945
To the Exr of C.F.A.

Sub: Audit Report - 1944-45 -
E.F. fund - M. d. Brode.

Ref: Your L.F. 7272 d/20.12.45

Issued
27/12/45

Please furnish a copy of the audited statement of annual accounts of receipts and charges of E.F. fund of the M. d. Brode for 1944-45.

24/12/45

22/12/45

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Agenda 4/11/20 2/11/20 2/11/20 2/11/20 2/11/20

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were Rs.48,894-0-7 and Rs.50,814-4-0 respectively.

9. Five items of objections one relating to 1943-44 and four to 1944-45 were pending clearance at the close of audit.

T.K.SRINIVASAN,
Assistant Examiner of L.F.Accounts,
Western Circle, Salem.

Forwarded to the Executive Authority of Erode municipal council in duplicate with the request that the report may kindly be forwarded returned within two months to the District Inspector of Local Fund Accounts, Salem with your reply in triplicate duly approved by the municipal council for submission to Government.

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Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of Erode municipal council (for the year ended 31st March 1945) is herewith forwarded to the Secretary to Government, Education and Public Health Department with reference to rule 58(c) of schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F. dated

/TRUE COPY/

K. Shankar

SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts, Madras.
C.V.S.
10-8-45.

C.F. 304.

OFFICE OF THE

Date 1945, Hours Minutes.

TELEPHONIC MESSAGE

From	To
The Examiner of L.F.A.	The Asst. Secy. E.P.H.

Sub: Audit Report 1944-45
Ely. Edu. Fund. M.L. Cl.
Erode. p9 ante
Ref: your T.M. D. 27-12-45

A copy of the audited statement of the annual accounts for 44-45 is being called from the Inspector of L.F. Accounts Salem. It will be sent soon after receipt.

OPK
8/12/45

EPH(A)

N.R. on 26/1/46

28/12/45

28.12.45

28/12/45

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POST COPY OF TELEPHONIC MESSAGE FROM THE EXAMINER OF L.F. ACCOUNTS,
MADRAS TO THE ASSISTANT SECRETARY TO GOVERNMENT, EDUCATION AND
PUBLIC HEALTH DEPARTMENT, FORT ST. GEORGE: M.A.D.R.A.S.

ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPT.
Sub: Audit report - 1944 - 45 - Elementary Education Fund
Municipal council - E R O D E.
Ref: Telephonic Message dated 27th December, 1945. 59422

A copy of the audited statement of annual accounts for 1944-45
is being called for from the District Inspector, Salem. It will be
sent soon after receipt.

P.V. ANANTHANARAYANA AYYAR,
Deputy Examiner of Local Fund Accounts.

To The Assistant Secretary
to Government
Edn. & Public Health dept.
Fort St. George, Madras.

(TRUE COPY)

M. Ramesh
SUPERINTENDENT.

28/12

(A) H 823

27/12/45

27/12/45

27/12/45

27/12/45

Actuals, 194		Total	Final Budget appropriation
Rs.	A	Rs.	A. P.
OPENING BALANCE.		5909-12-11	6696

(1) Education tax ..	22,883-11-0.	20100 - 740 19360.
(2) Fees and Penalties under the Elementary Education Act.		
(3) Income from investments etc.		
(4) School Fees		
(5) Endowments, ...		
(6) Contributions. <i>In lieu of loss of Education Tax as per provision</i>	2,904-15-0.	3331
(7) Other Receipts.	3-14-0.	8.
(8) Government grant---		
(i) Under section 37 of the Elementary Education Act.	10,594-1-0.	10200
(ii) Under proviso to section 37 of the Elementary Education Act.	3,936-0-0.	3936
(9) Contribution from the General Account.	8,665-0-0.	8665
(a) For payment of temporary allowance of Rs.4.		
(b) For other purposes.		
(10) Investments realised.		
(11) Advances recovered.		

Debit--amount transferred
to capital

48,894-0.7.

45400.

- (1) Government grants.
- (2) Endowments & Contributions.
- (3) Loans.
- (4) Contribution from General Account-ordinary.
- (5) Five shares realised.

Total

48,894.07.

45400

54, 803. 13. 6.

Heads.	Actuals, 1944-45		Total.		Final Budget Appropriation	
	Rs.	A P	Rs.	A P	Rs.	A P
Expenditure-Ordinary.						
1. Staff-						
Salaries and allowances.	4,663-	11-0			4,676	
Posters.					506	
Clerks and servants.	503-	0-0				
Education tax-collection charges.	881-	0-0			1950	
Contribution to Provident Fund.	1754-	0-0				
Travelling allowances						
Stipend of teachers sent for training.						
2. Contingencies and equipment—						
Contingencies.	2930-	0-0			3000	
House-rent.	2931-	2-0			3280	
Other items.	13-	7-0			50	
Equipment—						
Furniture and apparatus.					100	
Library books and maps.						
Other items.					400	
3. Prizes and Scholarships.	138-	0-0				
4. Repairs to buildings.						
5. Contribution to Excm. ayts.						
6. Interest on repayment of debt.						
7. Investments made.						
8. Advances recoverable.						
Total	50,814-	4-0			50,962	
Expenditure-Capital.						
1. Loans and buildings.						
2. Equipment—						
(1) Furniture and apparatus.						
(2) Library books and maps						
(3) Investments made.						
(4) Other items.						
Total						
Total expenditure—Ordinary and capital	50,814-	4-0			50,962	
Total closing balance	39,89-	9-6			1134	
Grand total in closing balance.	11,803-	13-6			52096	

C.No.887/46-A.

46/157
p. 8 CF
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Education & P.H. (A) Dept.
AUDIT Report - 1944-5 - E.E.Fund - Municipal Council, Erode - Recorded.
Read: From the Exr. of L.F.A. No. L.F. 7272 d/5-1-1946.
ORDER/Ms.No. 104 Edn., dated 15th Jan. 1946.

Recorded.

2. Para 6 of the Audit Report: Unauthorised appropriation of Profession Tax as Edn. tax and drawal of equivalent Govt. contribution thereon.

Orders regarding the recovery of a portion of the equivalent Govt. contribution (Rs.1,140-10-0) paid to the council for 1943-4 will issue separately.

As regards 1944-5 the Examiner of L.F.A/cs. is informed that the contribution sanctioned in G.O.No. 1304 Edn., dated 27-8-45 was made without reference to the amount of Rs.1,680-8-0 which was credited to the E.E. Fund as profession tax collections styled as education tax. No recovery has therefore to be made from the council.

To the Commr. Erode Mty. thro' the C.M.C.
To the D.P.I. (with copies of reports & replies)
To the Exr. of L.F.A.

10/1/46

11/1/46

Note:

Note:

Para 6 of the Audit Report - ~~1943-44~~ ¹⁹⁴³⁻⁴⁴: A sum of

Rs.10,602-10-0 was sanctioned to the Municipal Council as equivalent contribution under section 37 of the M.E.E. Act. Of this, Rs.1,140-10-0 represents equivalent contribution on profession tax collections styled as education tax. The Examiner has suggested that this sum will have to be refunded to Government. This question is under separate consideration.

1944-45: The Examiner has suggested that no equivalent grant is due on Rs.1680-8-0 styled as education tax. It will be seen from G.O.No.1304 Edn., dated 27-8-45 that no equivalent contribution has been sanctioned for this amount.

(T) / P.3 CF

P.2 of (C)

P.8 CF

P.8 CF
+ 216 sub 611
Pl see remarks
in (C)

P.8 CF

(P) / P.7-8 CF

10/1/46
18/1/46

11/1/46