

E&PH

(194₆) Department.

Ms SERIES.

G.O. NO. 2246 En.

Dated

23-11-46

[Despatch Abstract.]

Audit Report--1945-46--S.E. Fund--Ml. Pl. Pollachi--
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

L.F. No. 3745

14-8-46

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE POLLACHI MUNICIPAL COUNCIL OF THE COIMBATORE DISTRICT FOR THE YEAR 1945 - 1946.



Name of auditor: Sri S. Rangaswami Iyer, District Inspector of Local Accounts.

Time taken for audit: From the 11th July 1946 to the 20th July 1946.

...

The office of the Executive Authority was held by Sri K.P. Narayana Menon during the year.

2. The receipts and charges 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 fund accounts. The opening balance in that cash book is in agreement with the closing balance of the previous year. The closing balance in that cash book viz., Rs. 2,07,921-3-11 agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1946 and is in agreement with the balance in the Treasury pass book after allowing (i) outstanding cheques for Rs. 20,823-12-0 (ii) for unremitted revenue of Rs. 4304-3-8 in hand at the close of the year and (iii) adjustments of Rs. 1,44,449-7-0 reported by the Treasury officer during the period from February 1945 to March 1946 incorporated in the cash book and not in the sub-treasury pass book inspite of repeated letters of the commissioner to rectify the short credits. A report regarding this has been made to government by the commissioner in his letter No. Roc. B I. 3861/45, dated the 8th July 1946 and the result is awaited.

3. With a view to avoid the deficit in the accounts of the elementary education fund, the municipal council was directed in paragraph 4 of G.O. No. Ms. 412, Edn., dated the 19-3-1946, to levy an education tax at 7-1/57 per cent (seven and one fifty-seventh per cent) per annum of the property tax with effect from the 1-4-1945. In addition the government in their order No. Ms. 524, Edn., dated the 9th March 1946 approved the adjustment of Rs. 59 to the fund from the arrear toll compensation grant sanctioned to the council.

4. EXPENDITURE IN EXCESS OF THE PROVISION SANCTIONED BY government was incurred during the year under the following heads without obtaining the previous approval of the Director of Public Instruction and of Government required under G.O. No. 139, Edn., dated the 29-1-1942.

HEAD OF A

2.

HEAD OF ACCOUNT.	EXPENDITURE.	BUDGET APPROPRIATIONS.
Ordinary 2. Contingent : Other items.	2,478 3 0	Rs 2,345/-
Capital 2. Equipment: Furniture.	1,022 13 0	850
4. Other items.	50 13 0	50

Such sanction would need to be sought for now atleast and obtained.

5. The general result of audit maybe considered satisfactory.

6. The gross receipts and charges of the year were Rs. 55658-9-4 and Rs. 56694-13-0 respectively.

T.K. SRINIVASAN,

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, Coimbatore 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 31-3-1946) 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 1930. The original was forwarded to the Executive Authority in L.F.No. dated 1946

-True copy-

A. Balasubramanian
SUPERINTENDENT.

2/10/46

Annual Account of Receipts and Charges of the Elementary Education Fund of the Erode Municipality for the year 1945-46

Heads	Actuals 45-6	Total	Total Appropriations
opening Balance		3035-10-5	
upto 31-3-46			
1 Education Tax	5432 12 4		
2 Fees & Penalties under E.E. Act			
3 Income from Municipal Property			
4 School Fees			
5 Endowment			
6 Contributions			
7 Other Receipts			
8 Govt Grants			
(1) Under Sec 37 of the E.E. Act			
(2) Under Provision to Sec 37 of the E.E. Act	4790		
(3) For meeting deficit of the E.E. Act			
Amount for E.E. Act	57935		
Contribution from the Government			
(a) for payment of Temp. Allowance			
(b) for other purposes	39500		
Investment Realized			
Business Accounts			
Debt Redemption			
Debt Redemption to Government			
Total	55158 9 4		55158 9 4
Receipts - Capital			
Govt Grant			
Education & Contributions			
3. Income			
4. Contribution from Government			
5. Investment Realized			
Add amount transferred from ordinary			
Total			
Total ordinary & Capital		55158 9 4	
Total expenditure			56694 13 0
Balance			

Particulars	Rs.	P.	As.
EXPENDITURE - ordinary			
Chf. Salaries & Allowances	29981	10	47
Hastings	16887	8	
Grants & Services			
Edu. Tax - Collection Charge	131	10	150
Contribution to P. Board	1633		800
T. Allowance			
St. P. Board & Boarding School			
2. Contingencies & Equipment			
Contingencies			
House Rent	3129	12	3130
Other charges	2478	3	2345
Equipment			
Stationery & Printing	22	9	0
Library Books & Maps	42		45
Other items	4		5
3. Repairs & Building			
Repairs to Buildings	1310	15	3100
5. Contribution to P. Board			
Contribution to P. Board			
2. Grant-in-aid			
1. P. Board			
Total	55721	3	52670
EXPENDITURE - Capital			
1. Grants & Subsidies			
2. Equipment			
(1) Machinery & Equip.	1022	13	800
(2) Library Books & Maps			
(3) Instrumental music			
(4) Other items	50	13	50
Total	1073	10	850
Total Expenditure	56794	13	53520
Receipts			
1. Grants & Subsidies	1979	6	9
Total Receipts	58694	3	9
Balance			
(d) S. R. 3400			
(Total Receipts) - (Total Expenditure) = Balance			

Replies to the Audit report on the elementary education fund accounts of the Pollachi Municipal Council for the year 1945-46.

- Para 1 - Noted.
 Para 2 - Noted.
 Para 3 - Noted.

Para 4:- Government have been addressed in this office letter No. B1/5825/46 dated 20-9-46 in respect of items 2 & 3. Council resolution has been obtained for all the items at the meeting held on 30-9-46.

- Para 5 - Noted.
 Para 6 - Noted.

Municipal Office, Pollachi,
 Dated the 3rd October 1946.

A. Chinnappa -
 Commissioner-Delegate.
 7.10.46

24/10/46

Extract from the Proceedings of the Municipal Council
Pollachi, Passed at a meeting held on

the 30th September 194⁶.

No.

READ:— Audit report on the elementary education fund accounts
of the Pollachi Municipal Council for the year 1945-46
and the replies thereon.

RESOLUTION:—No. 351 dated 30th Sept. 46.

Draft replies are approved.

Sd. P.R.Kandaswami Gowndar,
Chairman.

/True Copy/

A. Chinnaiy
Commissioner-Delegate.

7-1-46

L.F. No. 5849
30-10-46

EXAMINER'S OFFICE:

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



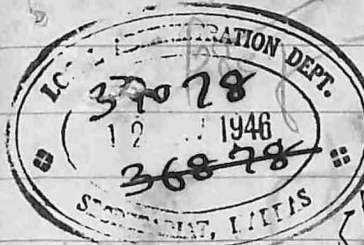
J. R. S. S. S.
Asst. Examiner of L.F. Accounts.

Rm
12/11/46

23/4 97
22/11

Audit Report - 1945-46 - E.F. fund
M. Ch. Pollachi - Recorded.

C.No. 66109 C-1/46 From the Comptroller A. C. F. 5849, d/30.10.
Go (M) 22.46 Edm d/22.11.46



To the Commr.
Pollachi City
(Thru the C.M.C.)
Copy to the D.P.A.
(with copy of report)
Copy to Exr. C.F. A.

SAC
13/11

1/11/46
1/11/46

1/11/46
1/11/46

It is understood that the letter of the Commr. referred to in para 2 of P.C. (has) been received in the C.A. Dept.

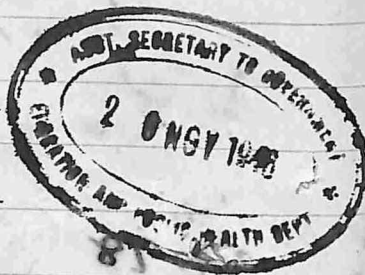
Note: P.A. may see with reference to para 2 of the report.

Exr. H. W.O. 66108 C-1/46-1
12/11/46

4/11/46
4/11/46

1/11/46
1/11/46

L.A. Sep 11.



The matter ^(referred to Mr. K' on 1-2-47) is under reference to the Collector and his report - is awaited. The file may be returned to St. P. H. no.

sm
14/11/46
18.11.46

RM
9.11.46
St P H

RPH (C-1) 19/11

The draft order overleaf may issue

L.A. no. 370752-1
25-11-46

14/11/46
21/11/46

70926

ATK