

close.
80/6/17

Edu. (1948).

G.O. No. 1093. Edu.

Ms.

Dated. 3-5-48.

(8)

C
L.F. 7739/14-2-48. Examiner's Office.

Subject: Audit Report - Elementary Education Fund Accounts, Erode
Municipal Council - 1946-47:

Forwarded to the Secretary to Government, Education and Public
Health (Education) Department, Madras, with copies of replies of
the Commissioner and resolution of the council approving the same.

DS
TO GOVERNMENT
11 FEB 1948
11227

R. Chari
11.1.48

Assistant Examiner
10.1.48

L.F. 2989 / 9.8.47.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE ERODE MUNICIPAL COUNCIL OF THE COIMBATORE DISTRICT FOR THE YEAR 1946-47.

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

Time taken for audit: From 12th July 47 to 23rd July 1947.

The Office of the Executive Authority was held by Sri P.A. Sankara Menon from 1st April 46 to 3rd December 46 and from 25th December 1946 to 15th February 47 ^{and by Mr. L.C. Richard from 16.2.47} to 31st March 1947. Sri V. Subramaniam, Municipal Health Officer was in charge from 4th December 1946 to 24th December 1946.

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.3,64,800-1-0 agrees with the sum total of the balances of the General and the Elementary Education Funds in the account for March 47 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. EDUCATION TAX N - NOT LEVIED ON VACANT SITES. Vacant sites are being assessed at the rate of Re.0-2-6 per 80 sq. yards or portion thereof (Re.0-2-0 towards general property tax and Re.0-0-6 towards water and drainage tax). The Municipality is levying education tax on buildings and agricultural lands. The original notification or resolution of the Council for the levy of education tax at a certain percentage of the annual value of the properties with the approval of Government was not produced.

5. TOOLS AND PLANT REGISTERS - BALANCES NOT VERIFIED. The tools and plant registers of the elementary schools were not closed at the year and the articles of furniture were not verified at the

close of audit. Necessary verification may be conducted at an early date and the result reported.

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

7. The total receipts and charges for the year were Rs. 65,150-8-5 and Rs. 66,053-7-0 respectively.

8. FOUR objections were pending settlement 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 Local Fund 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 the Erode Municipal Council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Fort St. George, MADRAS, with reference to rule 58(d) of Schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority, Erode Municipal Council, in L.F.No. dated:

/TRUE COPY/

[Signature]

SUPERINTENDENT
Office of the Examiner of Local Fund Accounts,
Kilpauk P.O., MADRAS-10.

S.S./5.8.

[Signature]
6/8/47

Annual Account of Receipts and Charges of The Elementary Education Fund of the Erode Municipal Council for the Year 1946-47.

Heads	Actuals-1946-47			Final budget appropriation Rs
	Rs	a	p	
Opening balance	5,790	11	3	nil
<u>Receipts - ordinary</u>				
(1) Education tax - gross	26,569	9	6	22,400
- Colln charges	1,124	-	-	
Nett	25,445	9	6	
(2) Arrear toll compensation Grant from Govt	12,193	6	-	15,980
(3) Contribution from Govt - Loss of income under Prof. tax	2,475	6	-	3,267
(4) Other Receipts	-	-	-	22
(5) Govt Grant				
(i) Under Sec 37 of the EE Act	12,519	9	-	12,200
(ii) Under Proviso to Sec 37	3,936	-	-	3,936
(6) Contribution from the General Account	8,665	-	-	8,665
(7) Advances - recovered	84	6	1	100
Total	65,150	8	5	66,370
<u>Receipts - Capital</u>				
	-	-	-	-
Total ordinary & Capital	65,150	8	5	66,370
Grandtotal, including opening balance	70,941	3	8	66,370

Heads	Actuals- 1946-7			Final budget appropriation RS
	RS	a	p	
<u>Expenditure - ordinary</u>				
1) Staff				
Salaries and allowances	54,237	7	-	53,950
Masters				
Clerks and Servants	714	12	-	700
Education tax -				
Collection charges				1,020
Contribution to P.F.	1,688	-	-	1,900
(2) Contingencies and Equipment				
Contingencies:				
House - rent	3,000	-	-	3,000
Other - items	4,413	4	-	5,000
Equipment:				
Furniture & apparatus				250
Library books & maps				50
3) Prizes and Scholarships				100
4) Repairs to buildings				400
Total	64,053	7	-	66,370
<u>Expenditure - Capital</u>	-	-	-	-
Total Expenditure - } ordinary & Capital }	64,053	7	-	66,370
Closing balance	6,887	12	8	-
Grand total including closing balance	70,941	3	8	66,370

Replies to the Audit Report - Elementary Education
Fund Account for the year 1946-47.

Para 4. The original Notification dated 31st March 1923 for the
levy of property rentals is enclosed herewith.

Para 5. The Registers are being verified and will be shown at the
time of next audit.

KVE.18/12/47.

Commissioner,
Erode Municipality, Erode.



S. Vedam Anna.
District Inspector of LFA Accounts,
Salem

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Reply to the Public Report - Elementary Education
Fund Account for the year 1946-47.

Part A. The original notification dated 15th March 1946 for the
levy of property tax is enclosed herewith.
Part B. The notification has been verified and will be shown at the
time of next audit.

Commissioner,
Erode Municipal Office, Erode.

KW:12/12/47

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SUPPLEMENT TO THE COIMBATORE DISTRICT GAZETTE.

ERODE MUNICIPALITY.

NOTICE.

Under (1) Section 34 Elementary Education Act 1920 and (2) Section
80 of the District Municipalities Act 1920.

In consequence of the introduction of Free and Compulsory
Elementary Education in the Erode Municipality with the assent of
the Government, the Council having decided in Resolution No.282 dated
16-3-23 to levy an Education Tax, comprising the two items viz.(1)
2½ per cent on property rentals and (2) 25 per cent of the taxes
actually levied on profession and companies in this municipality with
effect from 1st April 1923, the imposition of the above education
tax will have effect from 1st April 1923 in this municipality.

ERODE MUNICIPAL OFFICE, I
Dated 31st March 1923. I

Sd/ S.Sambasivam Rk
Chairman.

1. 2019-2020
2. 2020-2021

22/12/19

C.No. 11227/48

Edn. & P.H.(G.I.) Deptt.

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council, Erode. - Recorded, with

remarks.

READ: From the Municipal Commissioner, dated
Ref. No.

From the Examiner of Local Fund Accounts, L.F.No. 7739
dated. 14.2.48

ORDER No.

Rt/Ms. EDUCATION, dated the

3.5.48

Recorded.

To the Municipal Commissioner, Erode
thru. through C.M.C.
the D.P.I. (with a copy of
Audit report)
the Examiner of L.F.Accounts.
Spare copy.

Mun. Form No. 104—(Tamil).

மியுனி. நம. 104.

CHALAN FOR MISCELLANEOUS PAYMENTS INTO
THE MUNICIPAL OFFICE.

Serial No.

வரிசைக்கொண்ட ந.

To

மியுனிசிபல் ஓபிஸில் பணவகைப்பட்ட தொகைகள் செலுத்துவதற்குச் சலான்.

THE CHAIRMAN, MUNICIPAL COUNCIL,
COMMISSIONER,

சேலம்.

மியுனி.ஸிபல் கவுன்ஸில் அக்கிரசனாதிபதி அவர்கள் சமூகத்துக்கு,
கமிஷனர்

SIR,
Please receive the sum of Rs. (10) Rupus Ten Only.

sent herewith on account of (purpose) சுவாமி அ நவநவனம்.

I request that you will be good enough to grant me a License.
Receipt

ஐயா,

த்தின்பொருட்டு

இதனுடன் அனுப்பியிருக்கும் ரூபாய் () தயவுசெய்து
பெற்றுக்கொள்ளவும்.

எனக்கு ஒரு லைசன்ஸ் கொடுக்கும்படித் தங்களை கேட்டுக்கொள்ளுகிறேன்.

Station சேலம்
இடம் 16. 3. 19 48
Date 16. 3. 19 48
தேதி 19 -ம் ஆண்டு 19 48

I have, etc.,
இப்படிக்கு,

Name சுவாமி
பெயர்.

Designation Manager
உத்தியோகப் பெயர்.

Address, Shree Sri. N. K. N.
மேல் சேலம்
விலாசம்.

For Municipal Office.
மியுனிசிபல் ஓபிஸுக்கு.

Received Rs. 10. 00 and credited
in the accounts on 16.3.19 48.
ரூ. பெற்றுக்கொண்டு 19 -ம்
ஆண்டு 16.3.19 48 கணக்குகளில்
வரவு வைத்துக்கொள்ளப்பட்டது.

Hoe & Co., Madras.

Shree Sri. N. K. N.

SECRET (S.I.P.) H. 14. 1940
[Faint, mostly illegible text follows, appearing to be a memorandum or report. Some words like "The", "of", "and" are visible.]

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