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Edu. (1948)

G.O. No. 1143. Edu.

No.

Dated 7-5-48.

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L.F. No 6933

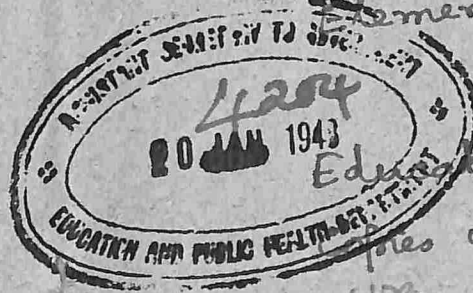
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Office of the Exa
Fund Accounts.

Dated 17.1.48

Sub: Audit Report - Pollachi Munc

Elementary Education Fund Accounts, 1946



p 7 upa

Forwarded to the Secretary to Government
Education and Public Health Department with
files of Commissioner's orders and Council's orders
Paragraph 5 of the Audit Report

The intention
Government may please be clarified on the
of the Commissioner.

Rip ch

as
1948-49. Assistant Examiner of Local
Wester Circle. Salary

ADMIT REPORT ON THE ELEMENTARY EDUCATION FUND 1946-47
 POLLACHI MUNICIPAL COUNCIL OF THE COIMBATORE DISTRICT

 Name of auditor: Sri A.B. Pisharety, District Inspector
 Time taken for audit: From the 4th July 1947 to 1st Aug 1947

The office of the Executive Authority was held by S. P. during the year.

2. The receipts and charges during the year are shown in the account appended together with the opening and closing balances. The cash book was maintained both for the general and elementary education. 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. 2,35,039-12-8 agrees with the consolidated closing balance of the funds, as per abstract attached to the account for March 1947, and is in agreement with the balance in the Treasury pass books after allowing for cheques, unremitted revenue tax in hand at the close of the year and adjustments of Rs. 74-12-0 incorporated in the cash book but not in the sub treasury pass books. The difference should be got adjusted to the municipal account in the sub treasury pass book.

3. The more important irregularities are noted below. Irregularities of a minor nature are detailed in the annual collection statement which should be treated as part of this report.

4. The closing balance on 31st March 1947 under the elementary education fund was only Rs. 2,479-8-8, even after adjusting Rs. 12,281/- from the arrears toll compensation grant. In view of the low financial condition the rate of education tax levied as a surcharge on annual rental value of property tax may suitably be increased.

5. A sum of Rs. 10,239/- was adjusted during the year from the arrears toll compensation grant sanctioned for 1946-47 in order to meet the anticipated deficit in the elementary education fund for 1946-47. As the elementary

A closed actually with a surplus of Rs.2,439-8-8, the surplus referred to the conservancy fund newly opened.

Arrears of dearness allowance referred to in G.O.No.1552, L.A.,

19th September 1946 were paid to the elementary education staff and therefore was debited to this fund. But the contribution required therefor added to the elementary education fund, as ordered in Government

No.71186-01/45-1, Education, dated the 27th November 1946 even though the fund would close with a deficit, but for the adjustment of

from the arrears toll compensation grant sanctioned for 1946-47.

In view of the specific orders of Government waiving the adjustment

national contribution not exceeding Rs.3,000 the contribution should

from the general funds and the surplus closing balance in consequence

to transferred to the conservancy fund.

Against a sum of Rs.5,704-6-0 due as per correct calculation

item 2 of the annual objection statement a sum of Rs.5,950-0-6 was

under education tax. The excess credit should be transferred to the

lands and contribution due under section 37 of the Elementary Education

it claimed only a Rs.5,704-6-0 less refunds made.

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

4. The gross receipts and charges for the year were Rs.66,834-13-11 and Rs.16,444-12-0 respectively.

5. All objections involving a sum of Rs.89-3-6 as detailed in the annual objection statement were pending settlement at the close of audit.

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

Forwarded to the Executive Authority of the Pollachi 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, Coimbatore, with your copy in triplicate duly approved by the Municipal Council for submission to Government.

Enclosed copy of the final statement of audit of the Elementary Education fund accounts of the Pollachi Municipal Council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras, with reference to Rule 58(d) of schedule of the District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.F.No. dated

/True Copy/

S.S. Subramanyam

Superintendent,

Office of the Examiner of Local Fund Accounts, Madras.

Heads.

Details

1946-1947

OPENING BALANCE.

Receipts- Ordinary.

(1) Education Tax.

5750. 9. 6

(2) Fees and penalties under the Ele. Education Act.

(3) Income from investments etc.

(4) School fees.

(5) Endowments.

(6) Contributions.

(7) Other receipts.

18. 0. 0

(8) Government grant.

(i) Under section 37 of the Ele. Education Act. 5432. 12. 0

(ii) Under proviso to sec. 37 of the Ele. Education Act. 4790. 0. 0

(iii) Compensation for loss of income under P.Tax.

(9) Contribution from the general account.

30610. 0. 0

(a) For payment of temporary allowance of Rs. 4/-

(b) for other purposes from arrears toll compensation.

10289 0. 0

(10) Investments realized.

(11) Advances recovered.

Deduct-Refunds.

5. 7. 7

Deduct-amount transferred to capital.

2963. 4. 0

Total.

53,921 - 9 - 11

Receipts- Capital.

1. Government grants.

2. Endowments and contributions.

3. Loans.

4. Contribution from gen account - ordinary.

5. Investments realized.

2963. 4. 0

Add. Amount transferred from ordinary.

Total.

2963. 4. 0

Total ordinary & Capital.

56,884. 13. 11

Grand total including opening balance.

58,884. 13. 11

ON The amt to be adjusted from the and grant to E.P. fund was reduced to 5495 of 19.3.47 while hasan

Final Budget appropriation.

Rs. P. Ms. A. P. Rs. A. P.

46005.12.0 ✓ 50670 0 0

1591 0 0 1640 0 0

collection 140 11 0 ✓ 150 0 0 ✓

ion to provid 1591 0 0 ✓ 1800 0 0

allowances. 1591 0 0 ✓ 1840 0 0

teachers training.

sties and equip-

miss. 3167.12.0 ✓ 3180 0 0

nt. 2092.10 0 ✓ 2890 0 0

ms.

st. apparatus. 21 6 0 ✓ 50 0 0

books and maps. 78 7 0 ✓ 100 0 0

urn. 40 11 0 ✓ 60 0 0

scholarships. 434 2 0 ✓ 850 0 0

to billings.

to panchayats.

re-ayant

to do.

recoverable. 53,589.15.0 59,750.0.0

total

1775.0.0 3000 0 0

1079.13.0 1475 0 0

2000.0 0

100 0 0

50 0 0

2854.13.0 5150 0 0

56,444.12.0 64,900 0 0

2439.8.8 8341 0 0

58,884.4.8 58,884.4.8 56,559.0.0

A. B. Pichandly
District Inspector of Local
Fund accounts. in charge

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

Para 2.

The difference has since been reconciled.

Para 4.

A copy of the Council's resolution No.5-8 dated 14-11-47 on the subject is enclosed.

Para 5.

In accordance with the instructions in para 2(1) of G.O.No.768 L.A. dated 15-4-47 the actual opening balance is taken into account inclaining the Government for 1947-48(Ro.BL.4197 dated 19-3-47 to the Accountant General, Madras). As such refund of balance to conservancy fund account does not arise. The records may be seen at the next audit.

Para 6.

In the revised budget for 946-47 of the Elementary Education Fund submitted to Government, aprovision of Rs.33610/- was made under receipts as contribution from general account. This included the sum of Rs.3000/- mentioned in the objection. The Government in their G.O.No.549 edn. dated 1-3-47 specifically reduced the amount of contribution to Rs.3061/- (D.Dis.6569/46). The papers may be seen at the next audit.

Para 7.

The Government have been addressed in this office letter Roc.BL.7520/47 dated 29-10-47 to waive the objection.

Municipal office, Pollachi,
Dated 18-11-47

PSS/17.11.47

W. A. V.
Commissioner.

EXTRACT FROM THE PROCEEDINGS OF THE MUNICIPAL COUNCIL, POLLACHI,
PASSED AT MEETING HELD ON 14--11--47.

No.551. (C1.7229/47).

Read: Audit report on the Elementary Education Fund accounts
of the Pollachi Municipality for the year 1946--47 with draft
replies.

Resolution:- Replies proved.

(Sd) P.K.Sethuramaswamy Gownder,
Chairman.

/True copy/

Commissioner.

SSS/17.11.

EXTRACT FROM THE PROCEEDINGS OF THE MUNICIPAL COUNCIL, POLLACHI,
PASSED AT A MEETING HELD ON 14--11--'47.

No. 548.

Read: Read inspection notes of the Personal Assistant to the Inspector of Municipal Councils, Madras suggesting levy of Education tax at 2% per annum of the annual value of property in view of the low financial condition of the Municipality. At present the education tax is levied at 7-1/57% of the tax levied.

Resolution:- May be levied at 2% per annum from 1--4--48.

(Sd) P.K.Sethuramaswamy Gounder
Chairman.

/true copy/

PSS/17.11.8

Commissioner.

EXTRACT FROM THE PROCEEDINGS OF THE MUNICIPAL COUNCIL, FORWARDED
 PASSED AT A MEETING HELD ON 14-11-47.

Read: Inspector's report on the Municipal Council's financial position, dated 14-11-47.

Resolution:- May be levied at 2-1/2% on the Municipal Council's property.

Chairman.

True copy.

17.11.47.

C.No. 4204/48

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

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council, P. No. 1143 - Recorded with remarks.

READ: From the Municipal Commissioner, dated 17-1-48.

Ref. No. From the Examiner of Local Fund Accounts, L.F.No. 6933 dated 17-1-48.

ORDER No. 1143.... EDUCATION, dated the 15-1-48.

Recorded.

2. Paragraph 5 of the Audit Report. The Council need not refund the amount of Rs. 2439-8-0 to the Conservancy Fund.

To the Municipal Commissioner, P. No. 1143 through C.M.C. the D.P.I. (with a copy of the Audit report) the Examiner of L.F. Accounts. Spare copy.

mm 6/5/48

