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Sectt. II-27-53,004-27-10-47.

Edm PNH (1948) Department.

MS SERIES.

G.O. NO. 46 Edm

Dated 5.1.1969

(8)

[Despatch Abstract.]

Andin lepro - 1947-48 GE F. Head
Mr. Clement - Pollack - Head
W. W. C. M. S.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

L.F. No. 7332

Office of the Examiner of Local Fund Accounts,
Madras-2. Dated. 4.12.48

Sub: Audit report-Elementary Education funds-1947-48-Pollachi municipality.

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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.

Rao P. S.
22/11/48

Assistant Examiner of L.F. Accounts.

90900

as

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

REPLIES TO THE AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS
OF THE POLLACHI MUNICIPALITY FOR THE YEAR 1947 - 1948.

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Para 2: "Noted"

Para 4: The grant was drawn in accordance with the instructions in para 2(1) of G.O.No.768 L.A., dated 25-4-47 which lays down that the claim should be based on the estimated deficit in the closing balance revised with reference to the actual opening balance for 1947-48. There is no provision under which the sanction of Government is necessary for retaining the balance if any at the end of the year ~~fixing~~ in the Elementary Education Fund Account. G.O.No.Ms.1143, Edn. dated 7-5-48 issued on a similar objection in the Audit report for 1946-47 may be perused.

Para 6: The debit has been transferred to General Funds in Transfer Entry Voucher No.43/9-48.

Para 7: The equivalent contribution on the Education Tax collected in 1947-48 is to be claimed only in 1948-49 and the same has been claimed in this office letter Roc.No.B4/8608/48 dated 28-10-1948 to the Secretary to Government, Education and Public Health Department, Madras.

Para 8: The entries in the service registers may be verified at the next audit.

Para 9: The entries in the service registers and the leave accounts may be verified at the next audit.

/True copy/

MS/5.11.

Richard
Commissioner.

Audit report on the Elementary Education Fund
Accounts of the POLLACHI Municipality of the
Coimbatore district, for the year 1947 - 1948.

Name of auditor: Sri V. Srinivasan.

Time taken for final audit: 26th July 1948 to 6th August, 1948.

The office of Commissioner was held by Sri K.P. Narayana Menon from 1st April 1947 to 8th June 1947 and by Sri H.V. Kamath from 9th June 1947 to 31st March 1948.

2. The receipts and payments during the year are shown in annual account appended together with the opening and closing balances. A single cash book was maintained for both the General and Elementary Education 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. 3,45,706/11/3 agrees with the consolidated closing balance in the account for March 1948 and is in agreement with the balance in the Treasury pass book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year subject to a difference of Rs. 60,294--10--3 being amounts for which credits were taken in the cash book but not entered in the Treasury pass book on or before 31st March 1948.

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. The Elementary Education Fund closed with a surplus balance of Rs. 6,720/10/2 after the transfer of a sum of Rs. 15,567/- from the arrears toll compensation grant. Specific sanction of Government was not obtained whether the surplus closing balance of Rs. 6,720/10/2 should be retained in the Elementary Education Fund or transferred to conservancy fund.

6. Advertisement charge - Sanction of Government wanting: On yr. 1924/3-48 a sum of Rs. 21/- was paid towards the

advertisement charge for publishing a notification enhancing the rate of levy of education tax. The amount was debited to the Elementary Education Fund though this is not one of the items of expenditure connected with elementary education fund mentioned in the list attached to G.O.No. 1149 E & P.H., dated 24th June 1940. In the absence of specific sanction of Government, the debit should be transferred to General Funds.

7. Education tax - equivalent contribution not claimed for 1947 - 48: A sum of Rs. 7,345/7/1 being the proceeds of education tax realized in 1947 - 48 was -- adjusted to the credit of elementary education fund during the year. The equivalent contribution due thereon from Government amounting to Rs. 7,325/10/- after allowing for refunds remained to be claimed from provincial funds.

8. Initial pay due to revision of pay not noted in the service registers.

The initial pay of the teachers fixed in the revised scale of pay from 1st January 1947 after allowing for weightage was not entered in the service book of the teachers concerned in several cases. This should now be done.

9. Services not verified and leave accounts not worked out: The certificate of verification of services of the teachers was not recorded in the same registers concerned and leave accounts were not worked out in several cases. Instances are given in the annual objection statement.

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

11. The gross receipts and charges of the year were Rs. 62034-0-10 and Rs. 57,752/15/4 respectively.

12. Fifteen items of objections involving Rs. 177/1/1 as detailed in the annual objection statement were pending settlement at the close of the year.

B. Gopala Ayyangar,
Assistant Examiner of Local Fund Accounts,
Western circle: 8 a l e m.

Forwarded to the Executive Authority, Pollachi municipality (Coimbatore District) 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 reply in triplicate duly approved by the municipal council for submission to Government.

duplicate copy

Duplicate copy of the final statement of audit of the Elementary Education Fund Accounts of Pollachi municipal council (for the year ended 31-3-1948) 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 1920. The original was forwarded to the Executive Authority, Pollachi municipal council in L.F.No. dated the September 1948.

/True copy/

Examiner's office, Madras. 21
Mvl. 9.8.48.

J. S. S. S. S.
Superintendent. 15.

11/9/48.

C. ELEMENTARY EDUCATION ACCOUNT.

Receipts - Ordinary.

Pokhari municipality for 1947-48

Schools
Rs as per

Budget
estimate

Opening balance-

2439 88

6

(7)

1. Education tax-

Gross collections.

7,345 71

5,600

Deduct collection charges.

157 14 -

Net.

7,187 91

2. Fines and penalties under the Elementary Education Act.

3. Income from investments, etc.

4. School-fees.

5. Contributions.

6. Other receipts.

7. Government grant-

45 10 -

(1) Under section 37 of the Elementary Education Act.

5,698 14 -

5,610

(11) Under proviso to section 37 of the Elementary Education Act.

2,991 - -

4,790

8. Contribution from the General Account-

15,567 - -

18,000

(a) Contribution

For payment of temporary allowance of Rs.4.

(b) For other purposes.

30,610 - -

30,610

9. Investments realised.

10. Advances recovered.

Deduct refunds

66 - 3

Deduct amount transferred to Capital.

1213 143

Total.

60,820 27

54,410

Add amount relating to endowments shown under R. Endowments Account. (for details, vide Subsidiary Account).

Grand Total.

Capital.

1. Government grants.

2. Contributions.

3. Loans.

4. Contribution from General Account-ordinary.

5. Investments realised.

6. Add amount transferred from Ordinary.

1,213 143

10,200

Total.

1,213 143

10,200

Add amount relating to endowments shown under R. Endowments Account. (For details, vide Subsidiary Account).

Grand Total.

Total Receipts - Ordinary and Capital.

62,034 - 10

64,610

Grand total, including opening balance.

64,473 96

64,616

12

EXPENDITURE - ORDINARY.

1. Staff-

Salaries and allowances-

Masters.	48,610 5-	45,650
Clerks and servants.	1,850 -	1,580
Contribution to Provident Fund		
Travelling allowance.		
Stipend of teachers sent for training.		

Reduced in Tax Machinery charges

2. Contingencies and equipment-

Contingencies-

House-rent.	33,548 -	3,670
Other items.	1,951 12 1	2,390
Equipment-		
Furniture and apparatus	757 -	50
Library books and maps.	872 -	100
Other items.	236 -	60

3. Prizes and scholarships.

4. Repairs to buildings.

5. Interest on and repayment of debt.

6. Investments made.

7. Advance recoverable.

Total.

56,539 11 54,410

Add amount relating to endowments shown under H. Endowments Account. (For details, vide subsidiary account).

Grand total.

Capital.

1. Land and buildings.

5000

2. Equipment-

(1) Furniture and apparatus.	1,208 13 -	5000
(2) Library books and maps		100
(3) Investments made		
(4) Other items.	513	100

Total.

1,213 14 3 10,200

Add amount relating to endowments Account. (For details, vide subsidiary account).

Grand total.

Total, Ordinary and Capital.

57,752 154 64,610

Closing balance.

6,720 10 2 6

Grand total, including closing balance.

64,473 96 64,616

Com. nature
D.

W. Minivaran
District Inspector of
L.F. Accts

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

Sub:- AUDIT REPORT - ^{1947-48.} ~~1946-47~~ Elementary Education Fund -
Municipal Council, Pollachi. - - Recorded
with remarks.

Read:- From the Municipal Commissioner,
Ref. No. 7332 dated ~~4-12-1948.~~ 29-10-1948.

From the Examiner of Local Fund Accounts, L.F.
No. 7332 dated 6-12-1948.

Order No. Rt/Ms. 46 EDUCATION, dated the 5/49.

Recorded.

1-1-49

3/1/49

To the Municipal Commissioner, Pollachi.
(through the C.M.C.)

,, D.P.I. (with a copy of
Audit report). (A in org) Apr 4. 20/1.
,, Examiner of L.F. Accounts. MS 8/1
Spare copy/copies.

