

$\Sigma +$ P. H. (1945-) Department.

MS. SERIES.

G.O. No.

1876 Edu.

Dated

12-11-1945

7

[Despatch Abstract.]

Audit Report - 1944-45 - Elementary Education Fund - Municipal Council, Coonoor - 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 COONOR MUNICIPAL COUNCIL OF THE NILGIRIS DISTRICT FOR THE YEAR, 1944-45. O.O.O.O.O.O.O

LF. 3044
6.8.45

Name of auditor : Sri S. Rangaswami Iyer,
Dt. Inspector of L.F. Accounts.
Time taken for audit : From the 12th to the 27th June 1945.

The office of Executive Authority was held by Sri N.G. Reddy from 1st April 1944 to 21st June 1944 and by Sri M. Govinda Menon from 22nd June 1944 to 17th September 1944 and from 7th October 1944 to 31st March 1945. During the period from 18th September

1944 to 6th October 1944 Dr. P. Gopalan Nair, Municipal Health Officer, full was holding additional charge of the post.



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 General and the Elementary Education Funds. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance viz., Rs. 1,32,250-10-6 agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1945 and is in agreement with the balances in the Bank and Treasury Pass books after allowing for adjustments, outstanding cheques and unremitted revenue in hand at the close of the year.

3. With effect from 1st April 1944 the rate of education tax levied was raised from 1/3 to 2/3 per cent per annum on property rentals with reference to paragraph 4 of G.O. No. 393 E dated 11th March 1944.

4. Expenditure incurred under i. staff salaries and allowances during the year was Rs. 20,388-7-4 as against the budget provision of Rs. 19,874/- Even if the additional provision of Rs. 351/- to be made from the closing balance in paragraph 2(iii) of G.O. No. 393 E dated 11th March 1944 for the payment of Dearness at Government rates with effect from 1st December 1943 is also taken into consideration, the actual expenditure to Rs. 20,388-7-4 as against the approved provision of

Thus the sanction of the Director of Public Instruction for the excess expenditure over the approved provision would be necessary.

5 The result of audit may be considered satisfactory.

6. The gross receipts and charges of the year were Rs. 20,555-0-1 and Rs. 22,468-14-10 respectively.

T.K. SRINIVASAN,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

Forwarded to the Executive Authority, Coonoor Municipal Council with in duplicate with the request that the report may kindly be returned within two months to the District Inspector of Local Fund 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 Coonoor 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(d) of schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.No. Dated

/TRUE COPY/

K. Hanthuk

SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts,
M a d r a s.

24.8.45

Annual account of Receipts and Charges of the Elementary Education Fund of the Coonoor municipality for the year 1944-45

Heads.	Actuals, 1944-45			Total.			Final Budget Appropriation.	
	RS.	A.	P.	RS.	A.	P.	RS.	A. P.
SUBSIDIARY ACCOUNTS—cont.				3798	3	3	1969	-
C. ELEMENTARY EDUCATION ACCOUNT.								
Receipts—Ordinary.								
Opening balance ..								
1. Education tax	3798	15	2				3200	-
2. Fines and penalties under the Elementary Education Act. ..								
3. Income from investments, etc. ..								
4. School fees								
5. Endowments								
6. Contributions							200	-
7. Other receipts	108	1	3					
8. Government grant—								
(i) Under section 37 of the Elementary Education Act. ..							3880	-
(ii) Under proviso to section 37 of the Elementary Education Act. ..	3881	-	-					
9. Contribution from the General Account—								
(a) For payment of temporary allowance of Rs. 4. ..							12800	-
(b) For other purposes	12800	-	-					
10. Investments realized								
11. Advances recovered								
Deduct—Refunds ..	- 33	0	4					
Deduct—Amount transferred to Capital ..								
Total ..				20555	0	1	20080	-
Receipts—Capital.								
1. Government grants								
2. Endowments and contributions								
3. Loans								
4. Contributions from General Account—Ordinary.								
5. Investments realized								
Add—Amount transferred from Ordinary ..								
Total ..								
Total, Receipts—Ordinary and Capital ..				20555	0	1	2008	
Grand total, including Opening balance ..				24353	3	4		

Heads.	Actuals, 193 -3		Total.		Final Budget Appropriation.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
SUBSIDIARY ACCOUNTS—cont.						
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.						
<i>Receipts—Ordinary.</i>						
Opening balance ...						
1. Water-supply—						
(1) Water-tax—						
Gross collections ...						
Deduct—Collection charges ...						
Net ...						
(2) Collection for excess water ...						
(3) Fines, penalties, etc. ...						
(4) Government grants ...						
(5) Deduct—Refunds ...						
Total ...						
2. Meters—						
(1) Meter rents ...						
(2) Fines, fees, etc. ...						
(3) Deduct—Refunds ...						
Total ...						
3. Drainage—						
(1) Drainage tax—						
Gross collection ...						
Deduct—Collection charges ...						
Net ...						
(2) Miscellaneous receipts (sewage farms).						
(3) Government grants ...						
(4) Deduct—Refunds ...						
Total ...						
4. Contributions from General Account ...						
Deduct—Amount transferred to Capital						
Total, Water-supply and Drainage ...						
<i>Receipts—Capital.</i>						
Water-supply—						
(1) Grants from Government ...						
(2) Investments realized ...						
(3) Contributions ...						

REPLIES to the Audit Report on the Elementary Education Fund Account of the Coonoor Municipality for 1944/45.

PARA 4 : The Director of Public Instruction, Madras has addressed in this office letter B2/3372/45 dated 7-11-45 sanctioning the excess expenditure incurred over the Budget allotment and his sanction is awaited.

6 OCT 1945

To
The District Inspector of Local
Fund Accounts, COIMBATORE.

Commissioner,
Coonoor Municipality, Coonoor.

COPY OF the Council's Resolution No.3949 dated 19-9-1945.

3949. Read Audit Report on the Elementary Education Fund Account of the Coonoor Municipal Council for the year 1944/45 and draft reply.

C.R.No.3949 dated 19-9-1945.
RECORDED.

Evr.20-9-45

L.F.5721
5-11-45

EXAMINER'S OFFICE:

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

Asst. Examiner of L.F. Accounts.

Rm
10/10/45

Office work. preparation of notices for the following:

Sanctioned Sanitation work. P.A. No. 94/43

Office work, and also attended to the Collector's Inspection in

3	(107)	(26)	(26)	-	-	-	-	-	-
7	(102)	(12)	(12)	-	-	-	-	-	-
1	(70)	(12)	(12)	-	-	-	-	-	-
2	(50)	(5)	(5)	-	-	-	-	-	-

Attended for the Commissioner's Inspection & S. No. 733

Orders of the Commissioner, for Collector's reference.

-	-	-	-	6	-	1	-	-	-
-	-	-	-	2	-	4	-	-	-
-	-	-	-	3	-	4	-	-	-

Verification of boundaries of Sweepers Street at Vimal
advised to the Public Works with Encroachment Request

-	-	-	-	8	-	2	-	-	-
-	-	-	-	6	-	1	-	-	-

Attended for Commissioner's Inspection at Walker Hill.

and Office work.

-	-	-	-	5	-	1	-	-	-
-	-	-	-	6	-	1	-	-	-
-	-	-	-	5	-	2	-	-	-

L.F. 5722

5-11-45

EXAMINER'S OFFICE: 69

AUDIT REPORT - Elementary Education Fund Accounts -
1944-45 - Replies - Copy of annual account forwarded.

Forwarded to the Secretary to Government,
Education and Public Health Department, in continuation
of this department L.F.No. 5721 dated 5-11-45

6 NOV 1945

Assistant Examiner of L.F. Accounts.

Pa
23/10/45

10

33/12/11 G. H. A.

① 11 E. P. H. (A)
Audit Report - 1944-45 - E. E. fund
M. el, Coonor - Recorded

C. No. 50368 A/45 From the Exr of L. F. A., L. F. 5721, d/5.11.
p7e- G. O. (Ms) 1876 Edm., d/ 12.11.45

Dept
13-11-45

To the Commissioner
Coonor Repty
(thru the C. M. C.)
u u D. P. T.

(with copy of
audit report)
u u Exr of L. F. A.

7.11.45
W
7.11.45

Recorded.
M
2/11/45

NO. 25225

Form A-2.

655 Bks.—9-3-42.

This copy to be sent to the Local A.R.P. Headquarters which will forward it to the War Injuries Claims Officer.

CASUALTY BOOK.

No.

F.A. Post

Town and District

Date and time of arrival

Name

Age

Sex

Father's or Husband's name

Community

Caste

Occupation

If C.D.V. on duty
off duty

Address

By whom brought

Nature and cause of injury
(Note if gassed)

Disposal

This copy should be completed and forwarded to the Local

Medical Officer-in-charge.