

Department of Education and Public Health

(1946) Department.

MS. SERIES.

G.O. NO. 2440 Education.

Dated 20-12-1946.

[Despatch Abstract.]

Admit Report-1945-46-Elementary Education Fund-Municipal Council,
Coonoor-Recorded.

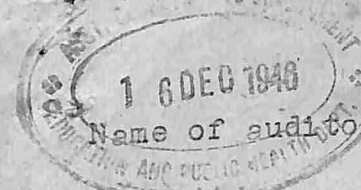
Back Papers.

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 NILFIRIS DISTRICT FOR THE YEAR 1945-46.



3744 -:-

Name of auditor:- Sri S.Rangaswamy Iyer, District Inspector of Local Fund Accounts.

Time taken for audit:- From 12-7-1946 to 24-7-1946 and 26-7-1946 and 27-7-1946.

The Office of the Executive Authority was held by Sri M.Govinda Menon from 1-4-1945 to 31-3-1946.

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 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. 1,62,368-12-7 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 bank and Treasury pass books after allowing for adjustments, outstanding cheques and unremitted revenue in hand at the close of the year.

3. CONTRIBUTION FROM GENERAL FUNDS.

The contribution from the general to the Elementary Education Fund account, as provided in the sanctioned budget for 1945-46 was Rs. 12,500/-. But in the orders passed by Government on the revised estimate for 1945-6 in G.O.No. 257 Edn. Dated 6-2-1946, the credit taken for the contribution was required to be revised to Rs. 17,881; the contribution actually adjusted was however, Rs. 12,500/- only.

4. The result of Audit may be considered Satisfactory.

5. The gross receipts and charges of the year were Rs. 25,573-14-5 and Rs. 26,722-0-1 respectively.

T.K. SRINIVASAN.
Assistant Examiner of L.F. Accounts.
Western Circle, Salem.

Forwarded to the Executive Authority of Coonoor Municipal Council, in duplicate with the request that the report may kindly be returned within two months to the Dt. 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 the Municipal Council, Coonoor (for the year ended 31st March 1946) is herewith forwarded to the Secretary to Government, Education and Public Health Department with reference.

P.T.O.

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.D.No. Dated 1946.

/TRUE COPY/.

A. Balasubramanian
SUPERINTENDENT.

Office of the Examiner of Local Fund Accounts,
Madras.

SR

17-9-46

Heads.	Actuals, 194 -4 .		Total.		Final Budget Appropriation.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
SUBSIDIARY ACCOUNTS—cont.						
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED)—cont.						
Receipts—Capital.						
1. Loans						
2. Investments realized						
3. Contributions						
4. Contribution from General Account—Ordinary						
5. Investments realized						
Add—Amount transferred from Ordinary						
Total						
Total, Receipts—Ordinary and Capital						
Grand total, including Opening balance						
Expenditure—Ordinary.						
1. Staff—						
Salaries and allowances						
Contribution to Provident Fund						
2. Contingencies						
3. Repairs to buildings, plant, etc.						
4. Interest on and repayment of debt						
5. Investments						
Total						
Expenditure—Capital.						
1. Lands and buildings						
2. Purchase of machinery						
3. Equipment						
4. Investments						
5. Other charges						
Total						
Total, Expenditure—Ordinary and Capital						
Closing balance						
Grand total, including Closing balance						

Annual Account of Receipts and charges of the elementary Education Fund for the year 1945-46.

Heads.	Actuals, 1945-46.		Total.	Final Budget Appropriation.	
	RS.	A. P.	RS.	A. P.	RS.
SUBSIDIARY ACCOUNTS—cont.					
C. ELEMENTARY EDUCATION ACCOUNT.					
<i>Receipts—Ordinary.</i>					
Opening balance ..	1884	4 6			2248
1. Education tax ..	4041	4 9			3250
2. Fines and penalties under the Elementary Education Act. ..					
3. Income from investments, etc. ..					
4. School fees ..					
5. Endowments ..					
6. Contributions ..					
7. Other receipts ..	111	12			200
8. Government grant—					
(i) Under section 37 of the Elementary Education Act. ..	3766				3880
(ii) Under proviso to section 37 of the Elementary Education Act. ..	3881				
(iii) To wipe off deficit ..	1318				
9. Contribution from the General Account—					
(a) For payment of temporary allowance of Rs. 4. ..					
(b) For other purposes ..	12500				12500
10. Investments realized ..					
11. Advances recovered ..					
Deduct—Refunds ..	44	2 4			20
Deduct—Amount transferred to Capital ..					
Total ..			25573	14 5	19,810
<i>Receipts—Capital.</i>					
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 ..			25,573	14 5	19,810
Grand total, including Opening balance ..			27,458	2 11	22,058

Heads.	Actuals, 1945-46.		Total.	Final Budget Appropriation.	
	RS.	A. P.	RS.	A. P.	RS.
SUBSIDIARY ACCOUNTS—cont.					
C. ELEMENTARY EDUCATION ACCOUNT—cont.					
<i>Expenditure—Ordinary.</i>					
1. Staff—					
Salaries and allowances—					
Masters ..	16933	128			18770
D. A. ..	6295	6			
Clerks and servants ..	158	6			292
D. A. ..	162				90
Education tax collection charges ..	122				
Contribution to Provident fund ..	631				780
Travelling Allowance ..					
Stipend of teachers sent for training ..					
2. Contingencies and equipment—					
Contingencies—					
House rent ..	1590				1580
Other items ..	481	6 5			488
Equipment—					
Furniture and apparatus ..	107	8			100
Library books and maps ..	139				
Other items ..	28	5			200
3. Prizes and scholarships ..					
4. Repairs to buildings ..	73	4			250
5. Interest on and repayment of debt. ..					
6. Investments made ..					
7. Advances recoverable ..					
Total, Elementary Education ..			26722	0 1	22,550
<i>Expenditure—Capital.</i>					
1. Lands and buildings ..					
2. Equipment—					
(1) Furniture and apparatus ..					
(2) Library books and maps ..					
(3) Investments made ..					
(4) Other items ..					
Total ..					
Total, Expenditure—Ordinary and Capital ..			26,722	0 1	22,550
Closing balance ..			736	2 10	492
Grand total, including Closing balance ..			27,458	2 11	22,058

Heads.	Actuals, 194 -4 .			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 ..								
Contributions from General Account ..								
Deduct—Amount transferred to Capital								
Total, Water-supply and Drainage ..								
<i>Receipts—Capital.</i>								
1. Water-supply—								
(1) Grants from Government ..								
(2) Investments realized ..								
(3) Contributions ..								
(4) Loans ..								

Extract from the proceedings of an ordinary meeting of the Municipal Council, Coonoor, held on Wednesday the 16th October 1946 at 10-30 A.M.

4669. Read Audit Report on the Elementary Education fund Accounts of this council for the year 1945- 46 with draft replies.

Approved.

(A true extract)

M. Sundaram
Commissioner,
Coonoor Municipality.
P. 11.06.

6 e 1 89
Draft reply to the Audit Report on the Elementary Education Funds
of the Coonoor Municipal Council for the year 1945 - 46.

Para 3.

A contribution of Rs. 17881/- from General Funds to
Elementary Education fund was sanctioned by the Government
in order to meet a capital expenditure of Rs. 5300 for
acquisition of land for school building. Since the capital
expenditure was not met during 1945- 46 as proposed, the
contribution was reduced by Rs. 5300 and limited to the original
budget figure of Rs. 12500.

Municipal Office,
Coonoor, 30th October 1946.

M. Vinodan
Commissioner,
Coonoor Municipality.

EXAMINER'S OFFICE:

CF. 7309
14.12.46
Forwarded to the Secretary to Government, Education and
Public Health Department, with copies of the Commissioner's
replies and the resolution of the Council approving the same.

M. P. S. S. S.
Asst. Examiner of L.F. Accounts.

(3) Fines, penalties, etc.

Rs. A. P.

To

MONTH OF
QUARTER ENDING

BILL FOR EXCESS WATER CHARGES AND MISCELLANEOUS ITEMS DUE FOR THE

No. 49

MUNICIPALITY.

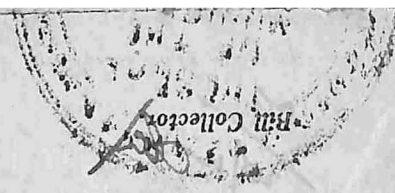
ORIGINAL.

Mun. Form No. 61-A.

Executive Authority

Ms. King

Date of collection.....19
of credit.....19
of service of duplicate.....19



Ruppes.....

Total

Other items (to be specified)
Rent of stalls at Rs.....per month (market, etc., to be specified)
House rent at Rs.....per month
Meter rent at Rs.....per month
Excess water charges for.....gallons at Rs.....

Rs. A. P.

To

Bill for excess water charges and miscellaneous items due for the month of

No. 23

MUNICIPALITY

ORIGINAL

Mun. Form No. 61-A.

Calicut

2/10/109
2/10/109

Booth (C-1)
Audit Report - 1945-46 - E. F. fund
rel. cl. Connor - Recorded.
From the Ex. A. U. F. 7309, d/14.12.46.
G.O (M) 2460 Edn, d/ 20.12.66

Recorded.

one
18/12/66

To the Commr.
Connor M. (Thro' the C.M.O.)
" " D. P. I.
" " With copy of audit report
" " Ex. A. U. F. 7309

17/12/66
2/11

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