

62 PH (1949) DEPT.

Ms. Series.

G. O. 840 Edm.

Dated. 24-3-49.

Examiner's Office.

Forwarding Endorsement.

LF 9469/512/49,  
Sub: Audit report - Coonoor Municipality for the year 1947-48  
Elementary Education Funds. --- 2

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.

*R. V. S. S.*  
Assistant Examiner.

To The Secretary to Govt  
Education and Public Health deptt,  
Madras.

Spare  
 AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE  
 COORGOR MUNICIPAL COUNCIL OF THE NILGIRI DISTRICT FOR THE -  
 YEAR, 1947 - 1948.

Name of auditor: SRI V. SRINIVASAN, B.A., District Inspector of  
 Local Fund Accounts.  
 Time taken for } From 14th August 1948 to 3rd September 1948  
 audit. } in 8th September 1948 and 10th September 1948.

The office of Executive Authority was held by Sri M. Govinda  
 Menon from 1-4-47 to 23-9-47, by Janab Md. Mohdi Hasan sahib, B.A., from 30th  
 September 1947 to 30th October 1947 and by Dr. T.K. Koman  
 Nair, Municipal Health officer from 24th September 1947 to 29th September 1947  
 and 20th October 1947 to 20th October 1947.

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 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. 2,14,875/1/7 agrees  
 with the consolidated closing balance of the various funds as per the abstract  
 attached to the account for March 1948 and is in agreement with the balance in  
 Bank and  
 the Treasury pass books after allowing for outstanding cheques and unremitted  
 revenue in hand at the close of the year.

3. PAYEE'S ACKNOWLEDGMENTS: MARTING: The payee's receipts for the amount  
 disbursed on the following vouchers were not produced for audit.

| VOUCHER NO. | DETAILS.                 | AMOUNT.    |
|-------------|--------------------------|------------|
| 1622..      | pay of Sri Desigan.      | Rs. 59 0 0 |
| 1670        | Hill allowance of - do - | 13 3 0     |
| 1626        | Rent of school building. | 12 0 0     |
|             | Total.                   | 84 3 0     |

4. Payment of duty allowance to teachers: According to the orders in  
 G.O.No. 875, Edn., dated 10.5.47 headmasters of schools having less than four  
 teachers including the headmaster were not eligible for any duty allowance. In  
 the following cases headmasters were paid duty allowance at Rs. 2/- per mensem  
 though only two teachers were employed.

Vr. 1625 .. Attadi school.  
 1626 .. Sweepetpet school.

The inadmissible duty allowance paid during the year amounting to  
 Rs. 24/- to each of the headmasters may be recovered early.

5. ADVERTISEMENT CHARGES NOT RECOVERED: According to the orders  
 in G.O.No. 2674, Edn., dated 29-11-59 advertisement charges incurred from  
 elementary education funds should be recovered at least in part by collecting

a fee from the applicants for the post. A sum of Rs. 14/10/- was paid in voucher No. 1739 for advertising the vacancy of a music teacher. No fee was recovered from any of the applicants. The debit of the expenditure to the elementary education fund in the circumstances would need the specific sanction of Government.

6. Result of audit: The general result of audit may be considered satisfactory.

7. Receipts and charges: The gross receipts and charges for the year were Rs. 32,477-11-6 and Rs. 31,811-7-9 respectively.

8. Five objections of 1947 - 48 involving Rs. 146/2/- were pending settlement as detailed in the annual objection statement.

R. GOPALA AYYANGAR,

Assistant Examiner of Local Fund Accounts,  
Western circle: a l e m.

Forwarded to the Executive Authority, Coonoor municipal council (The Nilgiris Dt) 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 of the final statement of the Audit of the Elementary Education Fund accounts of the Coonoor municipal council (for the year ended 31.3.48) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to rule 59(d) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.F.No. dated SEPTEMBER 1948.

/True copy/

Examiner's office, Madras-2-(

SUPERINTENDENT.

22/9/48

| H E A D S.                                                 |  | Receipts and Charges of the E.E.F. |         | Final Budget  |           |
|------------------------------------------------------------|--|------------------------------------|---------|---------------|-----------|
|                                                            |  | Actuals for                        | Total   | Appropriation |           |
|                                                            |  | 1947-48                            |         |               |           |
|                                                            |  | Rs.                                | as p.   | Rs.           | as p.     |
| OPENING BALANCE                                            |  | 1,663                              | 13 0    | 1,664         | 0 0       |
| RECEIPTS ORDINARY.                                         |  |                                    |         |               |           |
| (1) Education Tax - Tax. Cess.                             |  | 4,860                              | 7 4     | 4,785         | 0 0       |
| (2) Fees and penalties under the elementary Education Act. |  | 228                                | 18 1    |               |           |
| (3) Income from Investments, etc                           |  | 0                                  | 323     |               |           |
| (4) School fees.                                           |  |                                    |         |               |           |
| (5) Endowments.                                            |  |                                    |         |               |           |
| (6) Contribution.                                          |  |                                    |         |               |           |
| (7) Other receipts.                                        |  | 105                                | 10 0    | 100           | 0 0       |
| (8) Government grants-                                     |  |                                    |         |               |           |
| (i) Under Section 37 of the Ele: Edu: Act. Current; ..     |  | 4,067                              | 1 0     | 4,067         | 0 0       |
| (ii) Under Provide to Education 37 of the Ele: Edu: Act... |  | 3,881                              | 0 0     | 3,881         | 0 0       |
| Adjustment from arrear 1947                                |  | 6,622                              | 0 0     | 6,622         | 0 0       |
| (9) Contribution from the General Account..                |  | 20,000                             | 0 0     | 20,000        | 0 0       |
| Compensation for loss of income from Education Tax.        |  |                                    |         |               |           |
| (a) For payment of temporary allowance of Rs.4/..          |  |                                    |         |               |           |
| (b) For other purposes.                                    |  |                                    |         |               |           |
| (10) Investments realized.                                 |  |                                    |         |               |           |
| (11) Advances recovered.                                   |  |                                    |         |               |           |
| DEDUCT -- REFUNDS.                                         |  |                                    | 58 6 10 |               |           |
| DEDUCT -- Amount transferred to capital.                   |  |                                    |         |               | 8,000 0 0 |
| Total.                                                     |  | 39,447                             | 11 6    | 39,447        | 11 6      |
| RECEIPTS - CAPITAL.                                        |  |                                    |         |               |           |
| 1. Government grants.                                      |  |                                    |         |               |           |
| 2. Endowments & Contributions.                             |  |                                    |         |               |           |
| 3. L O A N S.                                              |  |                                    |         |               |           |
| 4. Contribution from General Account - Ordinary.           |  |                                    |         |               |           |
| 5. Investments realised.                                   |  |                                    |         |               |           |
| ADD - Amount transferred from ORDINARY.                    |  |                                    |         |               | 8,000 0 0 |
| Total.                                                     |  |                                    |         |               | 8,000 0 0 |
| Total, ordinary and capital..                              |  | 39,447                             | 11 6    | 39,447        | 11 6      |
| Grand total, including opening balance.                    |  | 41,141                             | 8 6     | 41,141        | 8 6       |

| HEADS.                                                                        | Actuals for<br>1947-48<br>Rs. as Rs. | Total<br>Rs. as Rs. | Final Budget<br>Appropriation<br>Rs. as Rs. |
|-------------------------------------------------------------------------------|--------------------------------------|---------------------|---------------------------------------------|
| 1. Staff.                                                                     |                                      |                     |                                             |
| Salaries and allowances---<br>Masters.                                        | 20,889 15 0                          |                     | 21,030 0 0                                  |
| Dearnes allowances.                                                           | 6326 7 0                             |                     | 6395 0 0                                    |
| Clerks & servants.                                                            | 285 6 0                              |                     | 240 0 0                                     |
| Education tax-Collection<br>Charges.                                          | 151 0 0                              |                     | 139 0 0                                     |
| Contribution to Pro: Fund.                                                    | 723 0 0                              |                     | 800 0 0                                     |
| Traveling allowance.                                                          |                                      |                     |                                             |
| Stripends of teachers sent for<br>training.                                   |                                      |                     |                                             |
| 2. Contingencies and Equipment                                                |                                      |                     |                                             |
| Contingencies.                                                                | 1662 0 0                             |                     | 1680 0 0                                    |
| House Rent.                                                                   | 510 11 6                             |                     | 465 0 0                                     |
| Other items                                                                   |                                      |                     |                                             |
| Amount of compensation<br>refunded as per G.O.No.1264,<br>L.A.dated 7-6-1944. | 160 4 0                              |                     | 161 0 0                                     |
| Equipment--                                                                   |                                      |                     |                                             |
| Furniture and Apparatus.                                                      | 577 6 4                              |                     | 600 0 0                                     |
| Library Books and Maps. ..                                                    |                                      |                     | 200 0 0                                     |
| Other items.                                                                  | 167 0 6                              |                     | 350 0 0                                     |
| 3. Prizes and Scholarships. ..                                                |                                      |                     |                                             |
| 4. Repairs to Buildings.                                                      | 174 8 0                              |                     | 234 0 0                                     |
| 5. Contribution to Panchayats..                                               |                                      |                     |                                             |
| 6. Interest on an repayment of<br>debts.                                      |                                      |                     |                                             |
| 7. Investments made ..                                                        |                                      |                     |                                             |
| 8. Advances revoverable ..                                                    |                                      |                     |                                             |
| 2. Total.                                                                     | 31,811 7 9                           | 31,811 7 9          | 32,544 0 0                                  |
| EXPENDITURE - CAPITAL.                                                        |                                      |                     |                                             |
| 1. Lands and Buildings .. ..                                                  |                                      |                     | 8,000 0 0                                   |
| 2. Equipment---                                                               |                                      |                     |                                             |
| (1) Furniture & Apparatus.                                                    |                                      |                     |                                             |
| (2) Library Books and Maps.                                                   |                                      |                     |                                             |
| (3) Investments made.                                                         |                                      |                     |                                             |
| (4) Other items .. ..                                                         |                                      |                     |                                             |
| Total                                                                         |                                      |                     | 8,000 0 0                                   |
| Total, Expenditure - Ordinary and<br>Capital.                                 | 31,811 7 9                           | 31,811 7 9          | 40,544 0 0                                  |
| Total, Closing Balance. ..                                                    | 9,330 0 9                            |                     | 455 0 0                                     |
| Grand total, including<br>closing balance...                                  | 41,141 8 6                           | 41,141 8 6          | 40,999 0 0                                  |

W. M. V. V.  
District Inspector of L. F. Accounts

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audit report on the ... ..  
... .. for 1947-48.

... ..

Para 2.3. The acknowledged ... the three vouchers ...  
to Rs. 83-8-0 ... at the next audit.

Para 2.4. The Government in their ... 1947-48 ...  
dated 12-1-1948 ordered that the duty of ...  
may be continued to be paid to the headmasters even though  
only 2 teachers are employed. In the circumstances no recovery  
is due.

Para 2.5. The expenditure of Rs. 14-10-0 ...  
question/ account has since been ratified by the Government in their  
order No. 8201-01-1948 dated 27-1-1948.

Para 2.6. Replies for the 5 objections relating to 1947-48  
have been separately furnished in the audit objection statement.

21/4  
11/9

21/4  
11/9

(a true extract)

Commissioner,  
Municipality

7/1

പഴയതിൽ അകത്തുവെച്ചിരിക്കുന്ന  
'സാക്ഷി' എന്ന പേരിൽ.

நிகழல்

ஸக்திபூர்

வார்டு ந. 7-தொடர்ச்சி

1937-ம் வருஷத்திய வெஸ்ட் கோஸ்ட் இந்திய கிருஸ்துவ தொகுதியைச்சார்ந்த மதராஸ் லெஜிஸ்லேடிவ் அஸெம்பிளி வேட்டர்களின் முடிவான ஜாபிதாவிற்கு 1938-ம் வருஷத்திய சேர்த்தல், திருத்தல், நீக்கல் இவைகளடங்கிய முடிவான ஜாபிதா.

ஒத்தகமந்து முனிசிபாலிடி.

[குறிப்பு.—(1) ப்ராக்டெக்டுக்குள்ளிருப்பவை தகப்பனர், புருஷன் அல்லது காரணவான் பெயர்.  
(2) 'L' என்பது எழுதப்பட்டிருக்கத் தெரிந்தவர்கள்.  
(3) (S) என்பது ஸ்திரீ.]

வார்டு ந. 8  
சேர்த்தல்

| வரிசை ந. | பெயர்.                                            | யோக்கியதை. | வரிசை ந. | பெயர்.                                                 | யோக்கியதை. |
|----------|---------------------------------------------------|------------|----------|--------------------------------------------------------|------------|
|          | அற்புதவாசம்                                       |            |          | நியூகம்ரிவியல் பிரஸ்                                   |            |
| 3        | அற்புதசாமி, எம். [முத்தஞ் செட்டியார், எம்.],<br>L |            | 3        | அடைக்கலசுவாமி, எஸ். [இராமசாமி, எம்.<br>கே.], L         |            |
|          | எக்ஸ்ட்ரூ ஹால்                                    |            | 4        | பரோஸ், ஜே. டப்ளியூ. [வில்லியம் பரோஸ்], L               |            |
| 7        | வேளாங்கண்ணி, எம். எ. [ஆரோக்யசாமி,<br>எம்.], L     |            |          | பழைய அக்ராஹாரம்                                        |            |
|          | காஸ்பஜார்                                         |            | 13       | எசுரத்தினம் [டேவிட்], L                                |            |
| 3        | செபஸ்தியான், டி. [டானியேல்], L                    |            |          | பாம்போஹால்                                             |            |
|          | கிரீன்பீல்டு                                      |            | 4        | மரியசுசை ஆசாரி, பி. [பேலவேந்திரம் ஆசாரி],<br>L         |            |
| 14       | இருதய்காமி, எ. [ஆறுமுக நாயக்கர்], L               |            |          | ப்ரென்லிஸ்                                             |            |
|          | சேரிங்கிராய்                                      |            | 1        | ராஜம்மாள் சுவாமிதாஸ் (S) [சுவாமிதாஸ்,<br>எம். எஸ்.], L |            |
| 2        | செபஸ்டி அம்மாள் (S) [அந்தோணிதாஸ்,<br>எம்.], L     |            |          | மத்தன்னைகாட்டேஜ்                                       |            |
|          | டிபால்கர் ஹவுஸ்                                   |            | 11       | ஆம்ரோஸ், ஜி. [ஞானப்பிரகாசம்], 2 பி                     |            |
| 5        | தாமஸ் டி. இரத்தினம் [இரத்தினம், எம்.<br>ஆர்.], L  |            | 12       | கிருஷ்ண, சி. [சின்னசாமி, எம்.], L                      |            |
|          |                                                   |            | 13       | கிஸ்பர்ட் சாமுவேல் [சாமுவேல், பி. டி.], L              |            |

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

Sub:- AUDIT REPORT <sup>1947-48.</sup> ~~1946-47~~ - Elementary Education Fund -  
Municipal Council, ~~Coonoor~~ . . . . . - Recorded  
with remarks.

Read:- From the Municipal Commissioner, ~~Coonoor~~ . . . . .  
Ref. No. Nil. dated 7-1-'49.

From the Examiner of Local Fund Accounts, L.F.  
No. 9469 dated 5-2-49.

Order No. ~~It~~/Ms. <sup>840</sup> . . . . . EDUCATION, dated the 24.3.49.

Recorded.

To the Municipal Commissioner, ~~Coonoor~~ through the C.M.C.

" D.P.I. (with a copy of  
Audit report). <sup>encl. in origl.</sup>

" Examiner of L.F. Accounts.

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