

Primary
in

E + P. # (1945) Department.

MB. SERIES. ①

G.O. No.

60 Edu

Dated

15-1-45

[Despatch Abstract.]

Audit Report - 1943-44 - Elementary Education Fund - Municipal Council,
Ootacamund - ~~Recorded~~ 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.



L.f. 4353
199.44

YEAR: 1943--1944.

Name of Auditor:- S. Ranganthani Iyyar, District Inspector of Local Fund Accounts
Time taken for audit:- From 10-7-44 to 12-8-44. 1-9-44
The office of the Executive Authority was held by Sri C.N. Narayana Menon, during the year under audit.

2. The receipts and payments during the year are shown in the annual account appended, together with the opening and closing balances. The opening balance in the cash book ~~xxxxxx~~ is in agreement with the closing balance of the previous year. The closing balance in the combined cash book for the General and Elementary Education Fund (viz.) Rs. 283107-14-7 agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1944 and is in agreement with the balance in the bank and treasury pass books after allowing for outstanding cheques, and unremitted revenue in hand at the close of the year.

3. Expenditure in excess of budget allotment--Government sanction not obtained:- In the undermentioned two cases, where expenditure had exceeded the budget allotment sanction for reappropriation from the closing balance of ~~one~~ from one main head to another was obtained in M.O. No. XXXI, dated 5-7-44. The sanction of the D.P.I. is ~~xxx~~ necessary with reference to rules issued with G.O. No. 139, Adn., dated 29-1-42.

4. Seniority list of teachers not maintained up-to-date. No up-to-date seniority list of teachers was ~~xxx~~ maintained with reference to Government Memorandum No. 51615-B-2 Education ~~xx~~ dated 12-1-1940. The original list was prepared in June 1940.

Head of account.	Actuals	Budget allotment.
Salaries and allowances		
Teachers --		
Collection ~~charge~~	Rs. 25000-0-0	Rs. 25000-0-0
	Rs. 400 0-0	Rs. 400 0-0
		Rs. 25000-0-0

5. Contribution from General Funds not made complete:-

The total contribution from General Funds ~~was only Rs. 16,310~~ against/ordered in G.O.No. 478 Adn, dated 29-3-43. The balance was not adjusted till the close of audit.

~~XXXXXXXXXXXX~~

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

7. Receipts and charges:- The gross receipts and charges for the year were Rs. 29,833-15-8 and Rs. 29,842 ⁵⁻² respectively.

Five items of objections involving a sum of Rs. 0-8-0 were pending clearance.

Mr. K. Srinivasan,

Assistant Examiner of Local Accounts
Western circle, Ootacamund

Forwarded to the Executive Authority Ootacamund Municipal Council in duplicate with the request that the report may be returned within 2 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 Ootacamund Municipal Council for the year ended ended in 31st March 1944 is herewith forwarded to the Secretary to Government Education and Public Health Department with reference to rule 50(d) of Schedule IV of the Madras District Municipalities Act, 1930. The original was forwarded to the Executive Authority in L.F.No. 4352 dated 19.9.44.

/True Copy/

SUPERINTENDENT,

Office of the Examiner of Local Fund Accounts, Kilpauk P.O. Madras.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE OOTACAMUND MUNICIPALITY FOR THE YEAR 1943-1944

3

Heads.	Actuals, 1943-44	Total	Final Budget Appropriation for 1943-44.
Opening Balance. ..	4688 1 4		2610 - -
(1) Education tax ..	6146 13 -		5840 - -
(2) Fees and penalties under the Elementary Education Act ..			
(3) Income from investments, etc.			
(4) School fees			
(5) Endowments			
(6) Contributions			
(7) Other receipts			10 - -
(8) Government grants			
(i) Under section 37 of the Elementary Education Act.	6017 14 -		5840 - -
(ii) Under proviso to section 37 of the Elementary Education Act.	1517 - -		1520 - -
(9) Contribution from the General Account-	16310 - -		17430 - -
(a) For payment of temporary allowance of Rs. 4.			
(b) For other purposes			
(10) Investments realized			
(11) Advances recovered			
Deduct- Refunds	-107 11 4		-300 - -
Deduct-Amount transferred to Capital.			
TOTAL.		29833 15 8	30340 - -
Receipts-Capital.			
1. Government grants			
2. Endowments and contributions ..			
3. Loans			
4. Contribution from General Account-Ordinary			
5. Investments realized			
Add-Amount transferred from Ordinary..			
TOTAL ..			
Grand Total, Ordinary and Capital ..			29833 15 8
Grand total, including opening balance.			

Heads.	Actuals, 19 1943--44.	Total.	Final Budget Appropriation. for 1943-44.
Expenditure-Ordinary.			
1. Staff-			
Salaries and allowances ..			
Masters	20582 7 0		24500 0 0
Clerks and servants	4467 15 0		
Education Tax-Collection Charges ..			
Contribution to Provident Fund ..	813 - -		1090 0 0
Travelling allowances ..	484 - -		280 0 0
Collection charges ..			
Stipend of teachers sent for training ..			
2. Contingencies and equipment-			
Contingencies ..			
House-rent	1868 8 2		1920 0 0
Other items	1194 5 0		1260 0 0
Equipment-			
Furniture and apparatus ..			
Library books and maps ..	2 2 0		
Other items			350 0 0
3. Prizes and scholarships ..	170 0 0		440 0 0
4. Repairs to buildings ..	260 0 0		500 0 0
5. Contribution to panchayats ..			
6. Interest on and repayment of debt ..			
7. Investments made ..			
8. Advances recoverable ..			
TOTAL.	29842 5 2		30340 0 0
Expenditure-Capital.			
1. Lands and buildings. ..			
Equipment-			
(1) Furniture and apparatus ..			200 0 0
(2) Library books and maps ..			
(3) Investments made ..			
(4) Other items ..			
TOTAL.			200 0 0
Total, Expenditure(ordinary and Capital)	29842 5 2		30540 0 0
Total, closing balance ..	4729 11 10		2410 0 0
Grand total, including closing balance	34572 1 0		32950 0 0

C.F. 32 (a).

LOCAL ADMINISTRATION.

Department

Received

Registered

From (Name)

Sri N.G.Reddi B.A., (Cantab)

Designation

Commissioner,

The Examiner of Local Fund
Accounts,

Station

Ootacamund Municipality,
Ootacamund.

Kilpauk, MADRAS.

Enclosures:

B.O.C.A-4-6100

dated 24-11-44.

194

Sir,

Sub:-Audit-Audit Report-Elementary Education Funds-
Ootacamund Municipality-1943-44.
Ref:-Your local Fund No. 4352/44 dated 19-9-44.

I return herewith the Audit report with the following replies in
triplicate para 3. Expenditure in excess of Budget allotment
Government sanction not obtained.

The Director of Public Instructions Madras has been addressed
for the required sanction.

Para 4. Seniority list of teachers not maintained up to date.
A seniority list of Elementary School teachers has since been
prepared. The same will be produced during the next Audit.

Para 5. Contribution from General Funds not made complete.
The difference Rs. 1120 has since been transferred, from general
funds to Elementary Education funds. The credit may be verified during
the next audit.

A copy of the Municipal Council's resolution approving of the
replies is herewith enclosed in triplicate.

b
2/11/44

P.T.O.

Commissioner. 25.11.44

Extract from the Proceedings at the Meeting of the Ootacamund Municipal Council held on Wednesday the 22nd November 1944.

Subject:- No. 254 (2)

Read the audit report on the Elementary Education fund of this Municipality for the year 1943-44 and the draft replies thereto.

Resolution:- "A P P R O V E D."

L
24/11

A. G. Ann
Commissioner. 25.11.44

A. A. S. I. Examiner's Office.

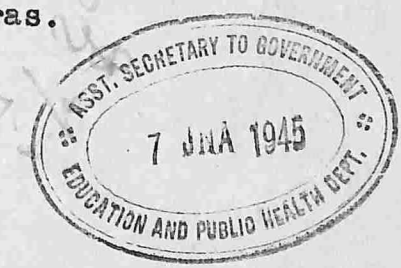
Sub: Audit Report - Elementary Education Fund - Ootacamund Municipal Council - 1943-44.

Forwarded to the Secretary to Government, Education and Public Health Department, with a copy of Commissioner's letter containing his replies and resolution of the Municipal Council.

J. R. Samson
Assistant Examiner.

To The Secretary to Government, Education and Public Health Department, Madras.

Lf. 8089
5.6.45



bu/191 Q
Audit Report - 1943-44 - E.E. Land
M. cl. Cotacambund - Received
Ord. No. 60 E.S. date. 15.1.45
Recorded.
11.1.45
12.1.45
13.1.45
To the Comm. Cotacambund
Mg. Thru the C.M.C.
D.P.G. (with a copy
of report)
Exr. L.P.A.
P808.2
2.1.45