

E. & P. H

(1947) Department.

Miscellaneous. **SERIES.**

**G.O. NO.** 469 Education.

**Dated** 12th March 1947.

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**[Despatch Abstract.]**

Audit Report- 1945-46 Elementary Education Fund - Municipal Council  
Ootacamund .- Recorded.

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### Back Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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### Further Papers.

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

Audit report on the elementary Education Fund Accounts of the Ootacamund Municipal Council of the Nilgiris District for the year 1945-46.

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

Time taken for audit:- From the 26th July 1946 to the 13th September 1946.

The Office of the executive authority was held by Sri. K. Pangaswami Mudaliar, Commissioner, during the year.

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 in the combined cash book for the General and the Elementary Education Funds viz., Rs. 4,52,697-14-7 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 outstanding cheques, unretitted revenues in hand at the close of the year and an excess credit of Rs. 3/- on 30-3-1946 under Electric Licence Scheme, without actual receipt of the amount.

3. Important irregularities are noted below. Irregularities of a minor nature are detailed in an objection statement which should be treated as part of the report.

#### 4. EXPENDITURE IN EXCESS OF FINAL BUDGET APPROPRIATION

The expenditure under the following heads of account exceeded the final budget allotment. The sanction of the Council for the excess expenditure required under G.O. No. 139 E dated 29-1-1942 was not however obtained.

| Head of account           | Actual expenditure |    |      | Final budget allotment. |     |    |
|---------------------------|--------------------|----|------|-------------------------|-----|----|
|                           | Rs.                | As | Ps   | Rs.                     | As  | Ps |
| Contingencies- House Rent | 1,995              | -- | 0--0 | 1,980                   | 0-0 |    |
| Repairs to buildings      | 325                | -- | 4--8 | 300                     | 0-0 |    |

#### 5. DEFICIT BALANCE IN THE ELEMENTARY EDUCATION FUND ACCOUNT

With reference to paragraph 4 of G.O. No. Mis. 254, Education, dated the 20th February 1945, the rate of education tax levied in this Municipality was raised from half per cent. to one per cent. per annum on the annual rental value of lands and buildings with effect from 1-4-1945. Nevertheless the account closed with a deficit balance of Rs. 368-11-1, at the end of March 1946.

6. The result of audit may be considered satisfactory.

7. The gross receipts and charges of the year were Rs. 50,622-13-1 and Rs. 55,299-13-10 respectively.

8. Nine items of objections involving Rs. 483-6-1 were pending settlement at the close of the year as shown below and also in the annual objection statement.

| Year    | No. of items. | Amount. |     |     |
|---------|---------------|---------|-----|-----|
|         |               | Rs.     | As. | Ps. |
| 1944-45 | 1             |         |     |     |
| 1945-46 | 8             | 483     | 6   | 1   |
|         | 9             | 483     | 6   | 1   |

T.K. Srinivasan, western circle  
Asst Examiner of L.F. Accounts, Salem. P.T.O.

Forwarded to Executive Authority of Ootacamund Municipal Council 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 Ootacamund Municipal Council (for the year ended 31st March 1946) 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/

Sd. N. Balasubramanian,  
Superintendent,  
Office of the Examiner of Local  
Fund Accounts, Madras.

Annual Account of Receipts and Charges of the Elementary Education Fund of the  
for the year 1945-46

| Heads.                                                                    | Actuals<br>194-4 |     | Total | Final Budget<br>Appropriation |       |
|---------------------------------------------------------------------------|------------------|-----|-------|-------------------------------|-------|
|                                                                           | Rs.              | P.  | Rs.   | P.                            | P.    |
| Opening Balance ..                                                        | 4308             | 58  |       |                               | 4308  |
| Receipts - - Ordinary.                                                    |                  |     |       |                               |       |
| 1. Education tax                                                          | 15149            | 159 |       |                               | 14500 |
| 2. Fees and penalties under the Elementary Education Act.                 |                  |     |       |                               |       |
| 3. Income from investments etc.,                                          |                  |     |       |                               |       |
| 4. School. fees                                                           |                  |     |       |                               |       |
| 5. Endowments.                                                            |                  |     |       |                               |       |
| 6. Contributions.                                                         |                  |     |       |                               |       |
| 7. Other receipts                                                         |                  | 15  |       |                               |       |
| 8. Government grant:- i. Under Section 37 of the Elementary Education Act | 6336             | 3   |       |                               | 6336  |
| ii. Under proviso to section 37 of the Elementary Education Act.          | 1517             |     |       |                               | 1530  |
| 9. Contribution from the General Account:-                                |                  |     |       |                               |       |
| a) For payment of temporary allowance of Rs. 4/                           |                  |     |       |                               |       |
| b). For other purposes.                                                   | 18480            |     |       |                               | 18480 |
| 10. Investments realized.                                                 |                  |     |       |                               |       |
| 11. Advances recovered.                                                   |                  |     |       |                               |       |
| Deduct - - Refunds.                                                       | 161              | 48  |       |                               | 300   |
| ... -- Amounts transferred to Capital                                     | 1500             |     |       |                               | 1500  |
| Total.                                                                    |                  |     | 39822 | 131                           | 41130 |
| Receipts - - Capital.                                                     |                  |     |       |                               |       |
| 1. Government grants.                                                     |                  |     |       |                               | 8800  |
| 2. Endowments and contributions.                                          |                  |     |       |                               |       |
| 3. Loans.                                                                 |                  |     |       |                               |       |
| 4. Contributions from General Account - Ordinary.                         | 9300             |     |       |                               | 9300  |
| 5. Investments realized.                                                  |                  |     |       |                               |       |
| Add - Amount transferred from Ordinary.                                   | 1500             |     |       |                               | 1500  |
| Total.                                                                    |                  |     | 10100 |                               | 19600 |
| Total, Ordinary and Capital.                                              |                  |     | 50622 | 131                           | 60730 |
| Grand total, including opening balance.                                   |                  |     | 52931 | 29                            | 65038 |

## Expenditure - Ordinary

## 1. Staff.

Salaries and allowance

Masters.

Clerks and servants.

Education Tax Collection Charges.

Contribution to Provident Fund.

Education Tax Collection Charge

Travelling allowance.

Stipend of teachers sent for training

## 2. Contingencies and equipment:-

Contingencies.

House rent.

Other items.

Equipment:-

Furniture and apparatus  
Library books and maps  
Other items.

## 3. Prizes and scholarships.

## 4. Repairs to buildings.

## 5. Contribution to panchayats.

## 6. Interest on and repayment of debt.

## 7. Investments made.

## 8. Advances recoverable.

Total

## Expenditure - Capital

## 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)

Total, closing balance

Grand total, including closing balance

|                                           | Rs.   | A  | P. | Rs. | A | P. | Rs.   | A | P. |
|-------------------------------------------|-------|----|----|-----|---|----|-------|---|----|
| Salaries and allowance                    | 2390  | 11 |    |     |   |    | 3613  | 0 |    |
| Masters.                                  | 9150  | 19 |    |     |   |    |       |   |    |
| Clerks and servants.                      |       |    |    |     |   |    |       |   |    |
| Education Tax Collection Charges.         |       |    |    |     |   |    |       |   |    |
| Contribution to Provident Fund.           | 906   |    |    |     |   |    | 1110  |   |    |
| Education Tax Collection Charge           | 568   |    |    |     |   |    | 600   |   |    |
| Travelling allowance.                     |       |    |    |     |   |    |       |   |    |
| Stipend of teachers sent for training     |       |    |    |     |   |    |       |   |    |
| Contingencies.                            | 1985  |    |    |     |   |    | 1980  |   |    |
| House rent.                               | 1329  | 9  |    |     |   |    | 1500  |   |    |
| Other items.                              |       |    |    |     |   |    | 50    |   |    |
| Equipment:-                               |       |    |    |     |   |    |       |   |    |
| Furniture and apparatus                   | 420   | 11 | 9  |     |   |    | 500   |   |    |
| Library books and maps                    |       |    |    |     |   |    | 100   |   |    |
| Other items.                              |       |    |    |     |   |    | 360   |   |    |
| Prizes and scholarships.                  |       |    |    |     |   |    | 300   |   |    |
| Repairs to buildings.                     | 325   | 16 | 8  |     |   |    |       |   |    |
| Contribution to panchayats.               |       |    |    |     |   |    |       |   |    |
| Interest on and repayment of debt.        |       |    |    |     |   |    |       |   |    |
| Investments made.                         |       |    |    |     |   |    |       |   |    |
| Advances recoverable.                     |       |    |    |     |   |    |       |   |    |
| Total                                     | 38600 | 9  | 5  |     |   |    | 42630 |   |    |
| Expenditure - Capital                     |       |    |    |     |   |    |       |   |    |
| Lands and buildings.                      | 16267 | 9  | 5  |     |   |    | 19100 |   |    |
| Equipment:-                               |       |    |    |     |   |    |       |   |    |
| Furniture and apparatus                   | 431   | 11 |    |     |   |    | 500   |   |    |
| Library books and maps.                   |       |    |    |     |   |    |       |   |    |
| Investments made.                         |       |    |    |     |   |    |       |   |    |
| Other items.                              |       |    |    |     |   |    |       |   |    |
| Total                                     | 16699 | 11 | 5  |     |   |    | 19600 |   |    |
| Total, Expenditure (Ordinary and Capital) | 55299 | 13 | 10 |     |   |    | 62230 |   |    |
| Total, closing balance                    | -368  | 11 | 1  |     |   |    | 2808  |   |    |
| Grand total, including closing balance    | 54931 | 22 | 9  |     |   |    | 65038 |   |    |

*W. S. S. S. S. S.*  
District Inspector of Local  
Fund Accounts.  
Cumbhore.

28/12/45

Draft replies to the Audit Report on the Elementary

Education Fund Accounts of the Ootacamund Municipal Council  
for the year 1945-46.

Paragraph 4. Expenditure in excess of final budget appropriation. The excess expenditure under the two heads of account is sanctioned by the Council in its resolution No. 634 dated 11th December 1946. A copy of this resolution is herewith enclosed.

Paragraph 5. Deficit balance in the elementary education fund account. The deficit balance at the end of the year was due to the non-receipt of the Government grant of Rs. 8,800/- taken credit of in the budget towards the construction of the new building. However, the question of enhancing the education tax by 1 per cent more is under the consideration of the Council with reference to the remarks of the Inspector of Municipal Councils in reviewing the Inspection Report of the Deputy Inspector of Municipal Councils.

Municipal Office,  
Ootacamund, dated 14-11-1946.

Sd. K. P. P. P. P.  
Commissioner, O.M.C.

/ True Copy/

*P. P. P. P. P.*  
Commissioner,  
Ootacamund Municipality.

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True extract from the Minutes Proceedings of the Ootacamund  
Municipal Council held on 11th December 1946.

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634. Read the audit report of the Elementary Education  
Fund Accounts of the Ootacamund Municipal Council  
for the year 1945-46 and the draft replies thereto and  
(2) the Commissioner's note requesting the sanction for the  
excess expenditure incurred ~~in the~~ under two heads in the  
Elementary Education Funds Account for 1945-46, viz. Rs.15/-  
under contingencies and Rs. 25-4-8 under repairs to the  
Buildings.

Resolution: (1) Draft replies approved.  
(2) Sanctioned.

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/ True Copy/

*[Signature]*  
Commissioner  
Ootacamund Municipality.

L-59915  
7347

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  
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C. No. 19625

19265C-1/4

plg/c  
24/12/47

To the Commissioner  
Gotacamund City  
(thru the C.M.C.)

" D.P.T.  
(with copy of audit  
report)

" Exr. of L.F.A.

Document  
17/2

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Audit Report - 1945-46 - E.E-fund

M. Ch. Gotacamund - Recorded.

From the Exr. of L.F.A., L.F. 9915, dt 7.3.47.

Ly. (Ms). 469 Edn. dt 12.3.47

Recorded.

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