

Loose!

E. & P.H.

(1949) Department.

SERIES.

G.O. NO.

MS.1737, EDUCATION.

Dated

THE 26th May 1949.

8

[Despatch Abstract.]

and AUDIT REPORT - 1947-48 - Elementary Education Fund - Municipal Council,

Ootacamund - Recorded with remarks.

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.No.

11021
23/3/47

Office of the Examiner of Local Fund
Accounts, Madras-2.
Dated

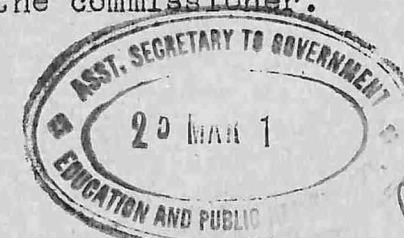
2 23419

Sub: Audit Report-1947-48-Elementary Education Funds-Ootacamund municipality-Replies.

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.
Paragraph 4(b) of the audit report.

The sanction of the Government for the condonation of the irregularity in the appointment of the part-time religious instructor remained to be obtained.
Paragraph 6 of the audit report.

The necessary sanction of the Government for the debit of the advertisement charges without the levy of the fees from the applicants to the elementary education funds remained to be sought by the commissioner.



*Releo p.d
16/3/47*

Assistant Examiner of L.F.Accounts.

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

L.F. 5200/25-9-48
AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
COTACAMUND MUNICIPAL COUNCIL OF THE NILGIRIS DISTRICT FOR THE
YEAR 1947 - 1948.

Name of auditor: SRI V. SRINIVASAN, B.A.,
District Inspector of Local Fund Accounts.

Time taken for audit: From 10th June 1948 to 31st July 1948,
17th August, 1948, 18th August 1948, and
7th September 1948 and 8th September 1948.

The office of Executive Authority was held by SRI K. RAMASWAMY
MUDALIAR from 1-4-47 to 2-12-47 and by SRI T.A. NARASA REDDY, B.A., from 3-12-47
to 31-3-48.

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 in the combined cash book
for the General and Elementary Education Funds viz., Rs. 4,75,918--3--8 agrees
with the consolidated closing balance of the various funds as per abstract at-
tached to the account for March 1948 and is in agreement with the balance in the
Bank and Treasury pass books after allowing for outstanding cheques and un-
remitted revenue in hand at the close of the year.

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

4. PENDING OBJECTIONS OF PREVIOUS AUDIT REPORTS: (a) PARAGRAPH 5
OF AUDIT REPORT 1946 - 7: The approval of the Superintending Engineer for the
estimate for the construction of the elementary school building at Kandal has not
been obtained as yet.

(b) PARAGRAPH 7 OF THE AUDIT REPORT 1946 - 47: The condonation
of Government for the employment of a part time religious instructor in the Bazaar
Muslim Boys' school was not obtained.

5. FIXATION OF PAY IN THE REVISED SCALE: IRREGULARITIES: (a)
Teacher, Hussain shariff was drawing only Rs.35/- on 31-12-46. As he entered
service only on 13-7-41 his pay should have been fixed only at Rs.39/- on 1-1-47
instead of at Rs.41/-. The excess salary at Rs.2/- per month and dearness allowance
at Rs.2/- per month paid during the year ending 31.3.48 amounting to Rs. 56/- would
need to be recovered.

(b) MISS. A. BIBIJAN entered service only on 27.2.46 on a pay of Rs.30/-

Her pay was fixed at the next higher stage of Rs.31/- from 1-1-47. According to the rule in paragraph 3 (g) of G.O.No.1422 L.A., dated 19th August, 1947 her pay should not exceed what she would have received on 1st January, 1947 if she had been in the revised scale from the beginning of her service .viz., 27.2.46. Her pay should therefore be Rs.30/- only from 1-1-47. The excess paid may be recovered.

(c) MISS. D. RUTH RAJAMONY was on leave from 1-1-47 to 10-5-47 and according to the orders in memorandum L.A.No. 25501 - 2 spl., dated 13.8.47 she could draw the increased initial pay in the revised scale only after her return to duty. The excess salary paid for the period 1-1-47 to 10-5-47 amounting to Rs.13/- would need recovery.

6. ADVERTISEMENT CHARGES OF VACANCIES IN TEACHERS POSTS: A sum of Rs. 62/14/- was paid towards advertisement charges of vacancies in teachers posts as detailed below: -

VOUCHER NO.	AMOUNT.
2736	Rs. 13 8 0
2861	18 0 0
2867	19 2 0
2875	12 4 0
	<u>62 14 0</u>

No fee was collected from the applicants as required by the rules issued with G.O.No.2674 Edn., dated 29.11.39. The specific sanction of the council for incurring the charges was also not obtained. The sanction of Government should be obtained for incurring the charges without levy of fees from the applicants.

7. EXPENDITURE IN EXCESS OF BUDGET: Even taking into account the increased appropriation for 947-48 sanctioned by Government while approving the budget for 1948-9, the expenditure incurred under contingencies - other items was Rs. 1,616/7/- against provision of Rs. 1,500/-. The sanction of the council is necessary for reappropriation from the other sub heads if all in the same main head of account.

8. TOOLS AND PLANT NOT VERIFIED: Certificate of verification of tools, plant and furniture etc., in the several schools were not found ^{recorded} recovered in the stock accounts. This has to be explained.

9. RESULT OF AUDIT: The result of audit may be considered SATISFACTORY.

10. Receipts and charges: The gross receipts and charges for the year were Rs. 48,632-10-4 and Rs. 48,884-14-10 respectively.

11. NINE objections involving Rs. 278/13/- were pending settlement at the close of the year as shown below and also in the annual objection statement.

Year.	No. of items.	Amount.
1946 - 47.	4	Rs. 130 15 0
1947 - 48.	6	155 14 0
	<u>10</u>	Rs. <u>286 13 0</u>

R. GOVILA AYYANGAR,
Assistant Examiner of Local Fund Accounts,
Western circle:SALEM.

Forwarded to the Executive Authority, Ootacamund municipal council (THE NILGIRIS DISTRICT) 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 audit of the Elementary Education Fund Accounts of the Ootacamund 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 68(d) of schedule IV of the Madras District Municipalities Act. The original was forwarded to the Executive Authority, Ootacamund municipal council in L.F.No. dated September 1948.

/True copy/

Examiner's office, Madras-20

SUPERINTENDENT.

249.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION
FUND OF OOTACAMUND MUNICIPAL COUNCIL FOR THE YEAR 1947-48.

H e a d s.	Actuals for the year 1947-48			Total			Final budget appropriation.		
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
OPENING BALANCE.-	7380	12	10				7381	0	0
<u>RECEIPTS ORDINARY.</u>									
(1) Education Tax. ..	15,160	3	9				15,000	0	0
(2) Fees and penalties under Ele- mentary education tax.									
(3) Income from investments etc.									
(4) School fees.									
(5) Endowments.									
(6) Contributions. ..									
(7) Other receipts. ..	0	4	0				-	-	-
(8) Government grants.									
(i) Under Section 37 of the Ele. Edn. Act current.	15,018	0	0				15,018	0	0
(ii) Under proviso to Edn. 37 of the Ele. Edn. Act.	1517	0	0				1517	0	0
(9) Contribution from the General Account.	14,552	0	0				12,177	0	0
Compensation for loss of income from Edn. Tax.									
(a) For payment of temporary allowance of Rs. 4/-									
(b) For other purposes. ..									
(10) Investments realized. ..									
(11) Advances recovered.									
DEDUCT - REFUNDS.	- 396	15	10				- 500	0	0
DEDUCT- Amount transferred to capital.									
Total.	45,850	7	11	45,850	7	11	43,212	0	0
<u>RECEIPTS - CAPITAL.</u>									
1. Government Grants. ..	2748	0	0				2748	0	0
2. Endowments and contributions.									
3. Loans.									
4. Contribution from General Accounts- Ordinary ..	34	2	5				-	-	-
5. Investments realized. ..									
Add -Amount transferred from Ordinary.									
Total.	2782	2	5	2782	2	5	2748	0	0
Total, ordinary and capital.	48632	10	4	48632	10	4	45960	0	0
Grant total, including opening balance.	56,013	7	2	56013	7	2	53341	0	0

H e a d s.	Actuals for the year 47-48			Total			Final Budget Appropriation		
	Rs.	As.	Ps.	Rs.	As.	Ps.	Rs.	As.	Ps.
EXPENDITURE- ORDINARY.									
1. Staff.-									
Salaries and allowance masters.	29,197	4	4				38,700	0	0
Dearness allowances.	9,482	0	0						
Clerks and servants.									
Dearness allowance.									
Education tax-collection charge.	923	0	0				600	0	0
Contribution to P. Fund.									
Travelling allowance.	1045	0	0				1200	0	0
2. Contingencies and equipment.									
House rent.	2088	7	8				2050	0	0
Other items.									
Amount of compensation re-funded as per G.O. No. 1264, L.A.D/ 7-6-44.	1616	7	0				1500	0	0
Equipment.									
Furniture and apparatus.							50	0	0
Library books and maps.							500	0	0
Other items.							100	0	0
3. Prizes and scholarships.							360	0	0
4. Repairs and buildings.	307	8	0				1000	0	0
5. Contribution to ranchayats.									
6. Interest on and repayment of debts.									
7. Investments made.									
8. Advances recoverable.									
Total.				44,659	13	4	46,060	0	0
Expenditure capital.									
1. Lands and buildings.	4225	1	6				6000	0	0
2. Equipment, furniture etc.							400	0	0
Total.				4225	1	6	6400	0	0
Total, expenditure ordinary and capital.				48,884	14	10	52,460	0	0
Closing balance.				7128	8	4	881	0	0
Grand total including closing balance.				56,013	7	2	53,341	0	0

W. Srinivasan
District Inspector of
Local Fund Accounts.

30-7-48

Replies to the Audit report on the Elementary Education Fund Accounts of the Ootacamund Municipal Council, for the year 1947-48.

Para 4: The Superintending Engineer, Coimbatore Circle, Coimbatore and the Secretary to Government, Education & Public Health Department have been reminded in this office letter C.S. No. 3580/48, dated 24-12-1947. The matter is pending with the Director of Public Instruction. The Superintending Engineer's letter may be seen in this office at the next audit.

4 (b) Previous permission of the Deputy Inspector of schools was obtained in his letter 152 C., dated 10-7-1946 and sanction of the Council was obtained, vide Council's resolution No. 317, dated 23-8-1948 (D.Dis. 89140/47, dated 15-10-1947).

Para 5: First instalment of Rs. 7/- has been recovered in Vr. No. 2052/1/48. (b) The excess of Rs. 2-1-0 was recovered in Vr. No. 2053/1/49.

(c) First instalment of Rs. 4/- has been recovered in Vr. No. 2044/1/49.

Para 6: As the applications from qualified persons were not received, the fees could not be recovered. Council's sanction was obtained under Section 16 of the Dt. Municipalities Act. Hence the objection may be dropped.

Para 7: Sanction of the Council has since been obtained in Council's resolution No. 1081, dated the 19th January 1949. This may be verified at the next audit.

Para 8: Since verified.

'True Copy'

Ootacamund,
19th Jan. 1949.

25.1.49
For Commissioner,
Ootacamund Municipality.

Extract from the Minutes of the Proceedings at the meeting
of the Ootacamund Municipal Council, held on 19th Jan. 1949. 8

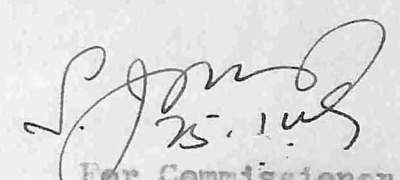
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Subject No. 1079:

Read Audit report on the Elementary Education Fund
Accounts of the Ootacamund Municipal Council for the year 1947-48 and the
replies thereto for the Approval of the Council.

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

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"True Extract"

Ootacamund,
19th Jan. 1949.


For Commissioner,
Ootacamund Municipality.

Sub:- AUDIT REPORT - ¹⁹⁴⁷⁻⁴⁸~~1946-47~~ - Elementary Education Fund -
Municipal Council, Botacemund : - Recorded
with remarks. ----

Read:- From the Municipal Commissioner, dated 25/1/49.
Ref. No. ---

From the Examiner of Local Fund Accounts, L.F. No. 11021 dated 23/3/49.

Order At/Ms. No. 1737, EDUCATION, dated 26-5-49.

Recorded.

2. An extract of the remarks of the Ex. L.F. is forwarded to the Commissioner, Municipal Council, Botacemund for necessary action.

To the Municipal Commissioner, through the C.M.C.
D.P.I. (with a copy of Audit report).
Examiner of L.F. Accounts.
Spare copy/copies.

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The report of the
in the month of the
Government for the year
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