

Law (Education) (1925) Department.

Ordg. SERIES.

G.O. No. 819.

DATED 15-5-25

[Despatch Abstract.]

D.E.C. The Nilgiris. Audit
Report - 1923-24 - Recorded

R.O.C.No.95/1924.

14-2-1925.



Law Edu 686A
18-2-25



Letter F.No.5801 dated 6-12-'24 of the Examiner of Local Fund Accounts, Madras forwarding the report on the audit of the District Educational Council, the Nilgiris from 1-4-'23 to 31-3-'24 -

Forwarded to the Secretary to the Government of Madras, Law (Education) Department, Madras.

2. A copy of the Audit Notes with replies duly passed by the Council together with a copy of the resolution of this Council are also herewith forwarded.

for President, District Educational Council,
The Nilgiris.

Enclos: 3,

K.S.14/2.

DESPATCHED
16 FEB 1925

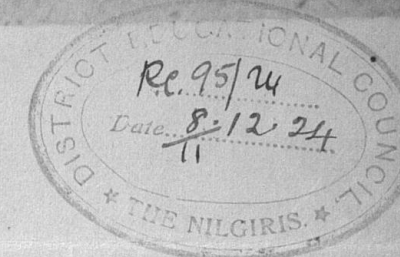
Endowment 686A/25-1 Law (Edu) Dept

Referred to the Director of Public Instruction for remarks with reference to para 4 of the audit report
(By order)
Ramanujachari
Assistant Secy to Govt

DEPARTMENT.

Received 192 . Registered 192 .

Subject.



ENCLOSURES.

No.

Spare copies

No. 5801 dated 6th Dec 1924.Station Fort St. George., Dated the 7th December 1924.

From (Name) J.M. Hooper, Esquire,
 (Designation) Examiner of Local Fund Accounts.

To The Secretary to the Government of Madras,
 Law (Education) Department.
 Through The President, District Educational Council,
 Sir, The Nilgiris, Ootacamund.

I have the honour to forward herewith a
 report on the audit of the District Educational Council
 accounts of the Nilgiris District, for the period
 extending from 1st April 1923 to 31st March 1924.

I have the honour to be,
 Sir,
 Your most obedient servant,

S.R./3-12-24.

Examiner of Local Fund Accounts.

3- h
Report on the audit of the District Educational Council accounts of the Nilgiris District, by Mr. J.M. Hooper, Examiner of Local Fund Accounts, for the period extending from 1st April 1923 to 31st March 1924.

The audit which commenced on the 1st November 1924 and ended on the 8th November 1924, was conducted by the Senior Clerk Mr. L.S. Sivasubrahmanyam in accordance with the rules on the subject.

2. During the period under audit, the Office of President, District Educational Council, was held by Mr. W.G. McFarland, I.C.S.

3. A note on the defects found in the accounts has been forwarded to the President, District Educational Council, The Nilgiris. The general result is satisfactory.

(D) 4. In para 2 of Government Order No. 1027, Law (Education) dated 24th July 1923, it was ordered that the separate establishment employed in the Office of the District Educational Council, should be dispensed with. Under para 3 of the Government Order, the revised arrangement was to be given effect from 1st September 1923, or such earlier date, as may be found convenient. But, as a matter of fact, Rs. 152-1-0 have been expended by the Educational Council on the establishment from 1st September 1923 to 31st January 1924. The necessity for the retention of the establishment should be pointed out and sanction of Government obtained for their retention.

5. A cheque drawn in favour of a correspondent on 16th March 1923 was actually sent to him only on 2nd May 1923, after a delay of 1½ months. On investigation, it was found that the bill was returned to the correspondent to supply certain omissions and was received ^{back} only towards the end of April 1923 and that it was passed for payment only subsequently. The procedure of drawing a cheque before a

*This is not correct
The position is
stated correctly
at the position
marked A on p
11 c*

bill is passed for payment evidently to prevent a lapse of
time allotment, is irregular.

S.R./3-12-24. Examiner of Local Fund Accounts.

W. G. McFarland, I.C.S.

Read the following:-

Consideration of the Audit Report on the Nilgiri
District Educational Council accounts for the period from
1-3-1923 to 31-3-1924.

President's proposed replies approved.

(Signed.) C.D.A. Crofton,
President, District Educational Council,
The Nilgiris.

/ True copy/

for President, District Educational Council,
The Nilgiris.

Proceedings of the District Educational Council,
The Nilgiris.

C.D.A. Crofton Esq., I.C.S., (PRESIDENT.)

Resolution No. 8.

Audit Notes.

On the District Educational Council Accounts of the Nilgiris District for the period extending from 1-4-'23 to 31-3-'24.

Replies.

- Correct procedure is now being adopted.

Objections.

Cash book not properly maintained.

The transactions are being recorded in a cash book having both cash and bank columns on each side of the book. in spite of the book providing separate ~~xxxx~~ ~~xxx~~ columns for cash and bank transactions the transactions was entered only in the cash column even in cases where the correspondents were paid by the council by means of cheques. The opening and closing balances of the Council funds at the beginning and end of each month, were entered in the cash column of the cash book although such balances were invested in the bank. It is necessary to maintain the cash book properly by utilizing all the columns; and exhibiting the bank transactions in the bank column, and the cash transactions only in the cash column of the cash book.

2. Delay in sending a Cheque.

The cheque No.39716 dated 16-3-'23 for Rs.106-12-0 was drawn in favour of V. Kungu Chetty the correspondent of an Elementary school and sent to the correspondent by registered post on 2-5-1923 only. The delay of 1½ months in sending the cheque was noticeable. The bill showed that it was got from the correspondent with all omissions duly supplied by the end of April 1923 only. Presumably a cheque for the amount was drawn on 16-3-'23 before a bill was received in

Noted.

the proper form and passed by the President. The procedure is irregular. No cheque should have been drawn without a duly passed bill for the amount.

3. Retention of permanent advance of Rs.25/- not necessary.

The few items of expenditure met out of the permanent advance of Rs.25/- since in September '23 were as follows:-

1-9-0 Cooly charges in Sept. '23.
Postage
5-0-0- ~~Rs.25/-~~ in Novr. 23
Do. in Jan. 24
Do. in March 24.

The Director of Public Instruction has in his R.C.No.837/B-24 dated 17-6-'24 issued instructions that after the amalgamation of the office of the District Educational Council with the office of the Deputy Inspector of schools sanctioned in G.O.440 Law (Education) dated 22-3-'24 the expenditure on -

account of postage charges, books and maps, other contingencies etc., should not be incurred separately out of the District Educational Council funds.

Hence the necessity for retaining the permanent advance on hand does not seem to be apparent. The amount may now be refunded to the bank.

4. Expenditure incurred on Establishment etc., after amalgamation.

In para 2 of G.O.1027 Law (Education) dated 24-7-'23 while ordering the amalgamation of the two offices as a temporary measure Government ordered the abolition of the temporary establishment.

Amount will be refunded.
No payment has been made from it since -
receipt of Director of Public Instruction's order.
President, Dist. Ed. Council, order. Nilgiris.

the proper form and passed by the President. The procedure is irregular. no cheque should have been drawn without a duly passed bill for the amount.

3. Retention of permanent advance of Rs. 25/- not necessary.

The few items of expenditure met out of the permanent advance of Rs. 25/- since in September '23 were as follows:-
1-2-0 Cooly charges in Sept. '23.
3-0-0 Postage
3-0-0 Rs. 25/- in Nov. '23.
3-0-0 do. in Jan. '24.
3-0-0 do. in March '24.

The Director of Public Instruction has in his R.O. No. 837/B-24 dated 17-6-'24 issued instructions that after the amalgamation of the office of the first Educational Council with the office of the Deputy Inspector of schools sanctioned in G.O. No. 140 (Education) dated 22-3-'24 the expenditure on -

account of postage charges, books and maps, other contingencies etc., should not be incurred separately out of the District Educational Council funds. Hence the necessity for retaining the permanent advance on hand does not seem to be apparent. The amount may now be returned to the bank.

1. Expenditure incurred on Establishment etc. after amalgamation.

In para 2 of G.O. 1027 (Law (Education)) dated 24-7-'23 while ordering the amalgamation of the two offices as a temporary measure Government ordered the abolition of the temporary establishment.

Amount will be retained. no payment has been made from it since receipt of Director of Public Instruction's order.

Received



Enclosure
No.
Station
Noted.

establishment entertained by the District Educational Council with effect from 1-9-23 or such earlier date as the President may find convenient to give effect to the new arrangement. From the same date sanction was accorded for the addition of 1 clerk and 1 peon to the office of the Deputy Inspector of schools with instructions that the Deputy Inspector should get reappropriation of funds before incurring the additional expenditure.

Under the circumstances the charges on Establishment met by the Council from 1-9-'23 to the end of January '24 i.e., Rs. 152-1-0 would appear to be unauthorized. The incidence of charge on account of the Establishment after 1.9.'23 may be decided in consultation with the Director of Public Instruction and any necessary recovery effected from provincial funds.

To The Secretary to the Government of Madras
(Sd.) L.S. Sivasubramanian,
Senior clerk in charge,
Uotacamund, 18-11-1924.

(Signed.) C.D.A. Crofton,
President, Dist. Edl. Council,
The Nilgiris.
/True copy/

for President, District Educational Council, the Nilgiris.

therefrom that the temporary establishment of the Deputy Inspector of schools and the peon should be paid their salaries from the fund of the District Educational Council.

Received.....192 . Registered.....192 .

Subject.

District Educational Council, the Nilgiris - Audit Report for
1923-24.

ENCLOSURES.

No.

Spare copies

R.C. No. 442-B/25.

Station Madras , Dated the 27th April, 1925.

From (Name) R.G. GRIEVE, Esq., M.A., F.R.G.S.,

(Designation) DIRECTOR OF PUBLIC INSTRUCTION.

To The Secretary to the Government of Madras,

LAW (EDUCATION) Department.

Sir,

Endorsement No. 686 A/25-1 dated 22-2-25, Law (Education),
on the Audit Report of the District Educational Council,
the Nilgiris.

Re-submitted to Government.

2. Reference is invited to para 3 of my letter R.C.
No. 1655-B/22, dated 9-2-24, disposed of in G.O. No. Mis. 329-X
Law (Education), dated 4-3-24 and it will be observed
therefrom that the temporary establishment of the office
of the Deputy Inspector of Schools, the Nilgiris Range were
paid their salaries from the funds at the disposal of the
District Educational Council up to the end of November 1923.
In as much as the salaries of the temporary establishment
were paid

(P.T.O.)

P.P. 70-71 of the papers
with 2. 3292.8.
4-3-24.

were paid from the funds of the District Educational Council up to the end of November 1923. I recommend that the amalgamation of the office of the District Educational Council, the Nilgiris, with that of the Deputy Inspector, the Nilgiris Range, may be considered to have ~~been~~ taken effect from 1-12-23 the date from which the temporary establishment were paid their salaries from the Deputy Inspector's office allotment. This will obviate the necessity for any adjustment from provincial funds.

2. A copy of the letter R.C.No.120/25 dated 5-3-25 of the Deputy Inspector of Schools, the Nilgiris Range explaining how the sum of Rs.152-1-0 referred to in para 4 of the Audit notes has been arrived at is enclosed.

A Rama Ray
- 30/4
for Director of Public Instruction.

M.R.P.29/4.

DP
23/10

Copy of letter R.C.No.120/25 dated 5-3-25 from the Deputy Inspector of Schools, Nilgiris Range.

With reference to your Proceedings R.O.C.No.442-B/25 dated 26-2-25, I have the honour to submit the following:-

As the additional temporary establishment of this office owing to the amalgamation of the District Educational Council's office was sanctioned only with effect from 18-9-23 as per R.O.C.No.73N/23 dated 29-11-23 of the District Educational Officer, Coimbatore and the Nilgiris, the expenditure under pay of establishment of the office of the District Educational Council till 17-9-23 was taken by me as met from the District Educational Council funds. The expenditure met from the Council funds after 18-9-23 subject to final adjustment as explained in my letter R.O.C.No.21/24 dated 23-2-24 is only as follows

Pay of the temporary clerk @ Rs.35 plus Rs.10/- for the last 13 days of September '23.	Rs. 19-8-0
Pay of the temporary clerk for the month of October '23	45-0-0
-do- for November '23	45-0-0
Pay of the temporary peon for the last 13 days of September '23 at the old rate of Rs.13 plus Rs.2/-	6-8-0
Pay of the temporary peon for the month of October '23	15-0-0
-do- for November '23	15-0-0
Total	Rs.146-0-0

The peon who was acting as the Council peon from the very beginning i.e., from 1921, and who was getting a pay of Rs.13 plus Rs.2/- had put in a petition to the District Educational Officer, Coimbatore and the Nilgiris to have his pay fixed at Rs.13 plus Rs.2/- and not to have it reduced to Rs.12 plus Rs.2/- as sanctioned in G.O. No.1027 Law (Education) dated 24-7-23. Pending the reply of the District Educational Officer, Coimbatore and the Nilgiris he was allowed to draw pay at the old rate. The total expenditure was therefore Rs.146/- from 18-9-23. On receipt of orders on the petition of the peon the excess amount drawn by him i.e., Rs.2-7-0 as pay after 18-9-23 was deducted from his pay and hence the actual expenditure was only Rs.143-9-0 or Rs.144/-. Though the actual expenditure on pay of the establishment after 18-9-23 was only Rs.144/- as shown above a mistake was made by refunding the excess

excess amount of Rs.2-7-0 drawn by the peon to the Treasury to the accounts of this office, instead of to the accounts of the District Educational Council, the Nilgiris. The actual amount now to be credited to the accounts of the District Educational Council, the Nilgiris, is therefore Rs.143-9-0 plus Rs.2-7-0 i.e., Rs.146/-.

The Auditor seems to have taken into account the pay of the establishment from 1-9-23 instead of from 18-9-23 and included the pay of 17 days of September '23 also in his calculations i.e., he has added Rs.8-8-0 the pay of the peon for the first 17 days of September '23 at the old rate to Rs.143-9-0 pointed out by me above.

As the President has reported to Government in his letter R.C.No.66/23 dated 22-2-24 that the office of the District Educational Council, the Nilgiris, was amalgamated to this office only with effect from 18-9-23 and Government in G.O.No.Mis.440 Law (Education) dated 22-3-24 have not taken any objection to the date of amalgamation as reported by the President, I submit that 18-9-23 be taken as the date of amalgamation and not 1-9-23 as reported by the Auditor. Copies of the President's letter and G.O.No.Mis.440 Law (Education) dated 22-3-24 are herewith submitted.

/True Copy/

A Rama Rao
— 30/4

for Director of Public Instruction.

MRP.29/4.

22/5/24

(Cmp. 686A) From the Edm. of D. I. Acct. d. I. no 580156-12-1924.

(Cmp. 15410) From the D.P.I. R.C. 4423/25 527-4-28.

Subject: D. S. C., the Nilgiris - Audit Report.

1923-24 - certain audit objections.

A.S.



(D)

In para 3 of G.O. 1027 Law (Edu) dated 24-7-1923 Govt. ordered that the amalgamation of the offices of the District Educational Council and the District Inspector of Schools, Coimbatore, should take effect from 1-9-23 or such earlier date as may be found convenient.

The amalgamation was actually effected only from 18-9-1923, vide the letter R.O.C no 66/23 522-2-1924 from the President, D.S.C., the Nilgiris. A sum of Rs 146/- ~~has been~~ spent from the funds of the D.S.C on its establishment after the date of amalgamation. This is not in order. The

p1099.0.440d.8.
22-3-1924 - (B)

p1102

2. The D.P.I. suggests that the amalgamation may be considered to have taken effect from 1-12-1923 so that the necessity for any adjustment from Provincial funds might be obviated. ~~For order to be~~ The D.P.I's suggestion may be ~~accepted~~ accepted. Draft



submitted. It may be sent to the Examiner of L.F. Acct. for perusal before

Encl no 1541 A-1

11/5/24 - issue.

Enc's Cmo. 129
12-5-25

7/5/25

7.5.25

V.K. 8.5

Ex. of L.F. accounts

Sam

Law (Ed:)

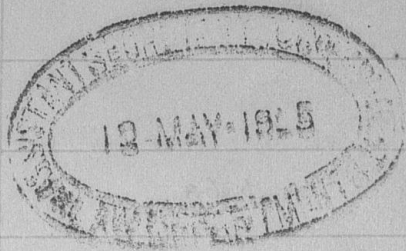
Check - 12/0/25.

May issue.

MS
10/157-25

~~CR~~
14/5

Exer's cmo. 199-1
13.5.1925



L. En 1688 A
13/5/25

Date.

Received in Fair-
copying Section.

Copied

Examined

Signed

Despatched

READ AGAIN G.O. No., dated 191

” ” ” ” ” ” 191

READ ALSO:—

C. No. 686A, From the Exhibit 2 Reels 27, No. 8801, dated 6-12-1984

" " D.O., " " R.e., " 442 B., " 27-4- 1985.

” ” ” ” ” ” ” ” 191

ORDER.

mis

No. 819, dated 15-5- 1945.

Recorded.

2. In the circumstances brought to notice in the letter from the D.P. 2

R.C. no. 442 - B/25 dated 27-4-1923. The
 amalgamation of the office of the D.E.G.,
 the Melgiris, with that of the Dy Inspector
 of Schools, Botacamund, ordered in
 G.O. no. 1027 Law (Edu), dated 24-7-1923
 will be considered to have taken
 effect from 1-12-1923.

DESPATCHED

16 MAY 1925

10

The D. D. 8 - G. the Virginian with copy
" D. P. 9. with copy of the report.
" 8 Ann. of h. & A. 60.

P.V.K.
7-5-25

MS

740

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8.5

When given for copying _____
When copied _____
When examined _____
When signed _____

192

READ AGAIN G.O. No.
192

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT ..

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPEERS NOT FILED OF, BRING WANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.