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Encl., & P.L.

(1945) Department.

Mis. SERIES.

G.O. No. 1048.Mm.A.

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Dated the 13th July 1945.

[Despatch Abstract.]

Audit report - 1943-44 - Elementary Education Fund
District Board, the Nilgiris - 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.

AUDIT REPORT ON THE XXXXXXXXXX ELEMENTARY EDUCATION FUND ACCOUNTS OF THE NILGIRI DISTRICT BOARD OF THE NILGIRI DISTRICT FOR THE YEAR 1943-44

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Name of auditor : Sri S. Rangaswamy Ayyar, District Inspector of local fund accounts

Time taken for audit: From 13th November 1944 to 30th November 1944.

The office of President was held by Sri Rao Bahadur H.B. Ari Gounder during the period under report.

2. The receipts and payments during the year are shown in the annual account appended, together with the opening and closing balances. A separate cash book was maintained for the Elementary Education Fund. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance in the cash book viz., Rs. 7,523-4-7 agrees with the balance in the abstract of account for March 1944, subject to the difference shown below and together with the closing balance in the General Fund Cash Book is in agreement with the balance in the Treasury Pass Book after allowing for outstanding cheques at the end of the year, and for a sum of Rs. 100/- transferred to the Drawing Account of District Health Officer with reference to G.O. No. 3205, L.A., dated 12th November 1943, but which was not taken credit in the pass book of district Health Officer till the close of audit.

Rs. 2-12-0 Sale proceeds of tools and plant of Charambadi School taken credit wrongly in the General Fund Cash Book instead of in Elementary Education Fund Cash Book.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in an objection statement which should be read as part of this report.

4. PENDING OBJECTIONS OF PREVIOUS YEAR. PARAGRAPH 9(1) OF THE AUDIT REPORT FOR THE YEAR 1942-43

The statements received from the panchayat boards also were defective in that they did not show the demand collecting write-off and the balance as per abstract of arrear demand registers maintained in the panchayat board office.

Here receipt of statement of collections was not helpful to watch the recovery of the balance to be collected and the credit of the amounts collected to the district board. In the absence of details, the demand collection and balance under this item (Education tax) cannot be correctly worked out.

5. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT - SANCTION NOT OBTAINED:

In the undermentioned three cases where the expenditure had exceeded the budget allotment, sanction of the district board and the Director of Public Instruction was not obtained with reference to rules issued with G.O.No.139 Education, dated 29th January 1942.

Head of account	Actual expenditure Rs. as ps	Budget allotment Rs.
Salaries and allowances, Masters	77,366 3 0	77,130/-
Contingencies (a) House rent	6,998 14 0	5,750/-
(b) Other Items	2,184 6 0	1,900/-

6. EDUCATION TAX COLLECTIONS - HEAVY ARREARS:

A sum of Rs.1,407-5-0 was due to the district board from the panchayat boards towards the Education tax collected by them, as per statement sent to the Assistant Panchayat Officers by the President, district board in his letter D.Dis.6061/42, of June 1944. Action may have to be taken to recover the amounts under section 41 of the Local Boards Act, if they are not easily collectable.

7. EDUCATION CESS - COLLECTED - RATE AT WHICH LEVIED NOT KNOWN:

The Education cess paid by the Collector during the year amounted to Rs.3,816/- Though according to paragraph 3 of orders on the budget estimate for 1943-44 sanction for the increase in the rate of levy of education cess from 9 pies to 14 pies was accorded, the cess realised during the year was only Rs.3,816 as against Rs.6,741/- in the preceding year. There was no information as to why there was such a fall in spite of increase of levy of education cess. Details would need to be obtained from the Collector as to how much of the total

for the purpose of calculating the equivalent Government contribution.

8. TAX - EDUCATION - LOSS COMPENSATION - 1942-43 AND 1943-44

As the equivalent Government contribution realised in 1943-44 included Rs.964/- representing the arrear collection of education tax levied as a surcharge on profession tax the compensation for loss of education tax which was drawn in full would need to be reduced to the above extent - Vide G.O.No.1266 L.A., dated 7th June 1944. The amount of compensation of Rs.964/- drawn in excess was therefore refundable to Government. Similarly the sum of Rs.970-8-6 representing arrears of education tax collections made during the year 1943-44 and taken into account for purpose of Government grant under section 37 of the Elementary Education Act would need to be refunded out of the compensation for loss of education tax drawn from Government in 1943-44.

9. EDUCATION TAX - 1943-44 - COLLECTION - DETAILS NOT KNOWN:

No details were available for the sum of Rs.43-13-9 remitted by the Naduvattam panchayat board in December 1943. In the absence of details the amount may have to be disregarded for purpose of Government contribution under section 37 of the Elementary Education Act.

10. SENIORITY LIST OF TEACHERS NOT MAINTAINED:

A seniority list of teachers was not maintained with reference to instructions contained in G.O.No.5062 L & M., dated 23rd November 1934 and amplified in Government memorandum No.28995-B-39-2, Education dated 25th October 1939.

11. REGISTER OF MISCELLANEOUS SALES NOT MAINTAINED:

A register of miscellaneous sales was not maintained in respect of sale of old tools and plants etc., relating to Elementary school.

12. SERVICE REGISTERS:

(a) The signatures of the teachers were not taken



years though they should be taken periodically.

(b) The services of 27 teachers specified in item 5 of the annual objection statement were not verified and certificate to that effect recorded in their service books.

13. RESULT OF AUDIT:

The result of audit may be considered satisfactory

14. RECEIPTS AND CHARGES:

The total receipts and charges for the year were Rs.84,542-12-3 and Rs.91,110-14-10 respectively.

15. PENDING OBJECTIONS:

Sixteen items of objections involving a sum of Rs.0-8-0 were pending clearance at the close of audit, as shown below.

Year.	No. of items	Amount. Rs. as ps n i l
1942-43	1	
1943-44	15	0-8-0
	16	0 8 0

T.K. SRINIVASAN,
Assistant Examiner of L.F. Accounts,
Western Circle, Salem.

Forwarded to the President, District Board, Nilgiris 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 district board for submission to Government.
/TRUE COPY/

SUPERINTENDENT,

Office of the Examiner of Local Fund Accounts
Madras.

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Annual Account of Receipts and Charges of the Elementary Education Fund of the Nilgiris District Board for the year 1943-44.

Heads.	Actuals 1943-44	Total	Final Budget Appropriation.
Opening balance:	14,091-7-2		10,384
<u>Receipts-Ordinary.</u>			
(1) Education tax.	4,830-6-3		10,914
(2) Fees and penalties under the Elementary Education Act.			
(3) Income from investments, etc.			
(4) School fees.			
(5) Endowments.			
(6) Contributions.			
(7) Other receipts.	203-2-0		50
(8) Government grant--			
(i) Under section 37 of the Elementary Edn. Act. Current.	4,816-0-0		5,225
(ii) Under proviso to section 37 of the Ele. Education Act.	19,320-0-0		19,320
(9) Contribution from the General Account.			
Compensation for loss of income from Education tax.	7,408-0-0		7,408
(a) For payment of temporary allowance of Rs.4.			
(b) For other purposes.	47,930-0-0		47,930
(10) Investments realized.			
(11) Advances recovered.	35-4-0		
DEDUCT - Refunds.			
DEDUCT - Amount transferred to capital.	-450-0-0		-2,000
Total.		84,092-12-3	88,847
<u>Receipts - Capital.</u>			
1. Government grants.			
2. Endowments and contributions.			
3. Loans.			
4. Contribution from General Account-Ordinary.			
5. Investments realised.			
Add-Amount transferred from Ordinary.	450		2,000
Total.		450 0 0	2,000
Total, Ordinary and Capital.		84,542-12-3	90,847
Grand total, including opening balance.		98,634--3-5	101,231

Heads.	Actuals 1943-44	Total.	Final Budget Appropriation.
Expenditure-Ordinary.			
1. Staff--			
Salaries and allowances.	62,966-11-0		77,130
Masters.			
Dearness allowance.	14,399--8-0		..
Clerks & servants.			
Education tax-Collection charges.			
Contribution to Provident Fund.	2,494-1-10		3,000
Travelling allowances.	85-11-0		150
Stipends of teachers sent for training.			
2. Contingencies and equipment--			
Contingencies.			
House rent.	6,998-14-0		5,750
Other items.	2,184--6-0		1,900
Equipment--			
Furniture & apparatus.			400
Library books and maps.	5--4-0		100.
Other items.			
3. Prizes and scholarships.			
4. Repairs to buildings.	1,320-11-0		1,500
5. Contribution to panchayats.			
6. Interest on and repayment of debt.			
7. Investments made.			
8. Advances recoverable.	155-12-0		..
Total.	90,610-14-10		89,930
Expenditure-Capital.			
1. Lands and buildings.			
2. Equipment--			
(1) Furniture and apparatus.	500		1,400
(2) Library books and maps.			500
(3) Investments made.			100
(4) Other items.			
Total.	500--0-0		2,000
Total expenditure (Ordinary and Capital)	91,110-14-10		91,930
Total, closing balance.	7,523--4-7		9,301
Grand total, including closing balance.	98,634--3-5		101,231



Replies to the Audit Report on the Elementary Education Fund Accounts, 1943-44.

Para 2:- Rs.2-12-0 has since been taken credit under Elementary Education fund accounts in the Cash Book for March 1944.

Para 4:- Para 9(1) of the Audit Report for 1942-43.

The Demand, Collection and Balance statements have been called for from the Assistant Panchayat Officer, the Nilgiris and the same will be produced on its receipt.

Para 5: Sanction for the excess expenditure will be obtained and produced as early as possible.

Para 6:- Action has been taken to recover the arrears of Education Tax from the Panchayat Boards. The Assistant Panchayat Officer has been delegated with powers under Sections 41 and 42 of the Madras Local Boards Act, 1920 to recover the amounts from the respective panchayat boards and credit the same to District Board funds. His report on the subject is awaited.

Para 7:- The Collector of the Nilgiris was addressed in this office letter No.A5-5050/44, dated 3.10.1944 regarding the final adjustment of the cesses for Tasli 1353. He passed orders in his Pdl. 192/45 dated 27.3.45 that a sum of Rs.10893/- is due to the local bodies. Out of this, amount, a sum of Rs.10,343/- due to District Board has already been adjusted to the credit of the District Board funds on 28.3.1945. The Education cess is about Rs.9,299/- and the land cess is Rs.1044/-.

Para 8:- The Government have been addressed in the matter in this office letter No.A5-2156/45, dated 12.4.45 and their orders are awaited.

Para 9:- This sum of Rs. 43-13-9 was remitted by the Panchayat Board, Naduvattam. Details have been called for in this office letter No.A5-2156/45, dated 12.4.45 and will be produced on receipt of the same.

Para 10:- A seniority list of teachers as stood on 1.1.1945 is being prepared and will be produced during the next local audit.

Para 11:- A register of miscellaneous sales has since been opened from 1.4.45.

Para 12:(a):- The signature of the teachers in column 8 of the service registers will be obtained in future.

(b):- The newly opened service registers have been verified and produced before the Auditors.

referred file no 15767A/45

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for President,
District Board, Nilgiris.

Ht. Inspector of L.F. Accounts.

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Elementary Edn. fund -
in. board of Nilgiris -
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with a copy of the P.D.A. Nilgiris
to the Rep. of the English
14.7.45 the P.D.A. (with copy of report)

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COPY OF DISTRICT BOARD RESOLUTION NO. VI DATED 24-5-45.

Consideration of approving the draft replies to the
Audit report on Elementary Education fund accounts of the
Nilgiris District Board for the year 1943-44.

"Approved".

Sd. H.B. Ari Gowder,

President, Dt. Board, Nilgiris.

/True copy/

14/7/45

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29.6.45

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EXAMINER'S OFFICE:

AUDIT REPORT - Elementary Education Funds - the
District Board - 1943-44 - Replies.

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Forwarded to the Secretary to Government,
Education and Public Health Department, with copies
of the President's replies and the resolution of the
District Board.



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Assistant Examiner of
Local Fund Accounts.

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