

E. & P. H.

(1947) Department.

Ms. **SERIES.**

G.O. NO. Ms.2305.

Dated the 30th October 1947

[Despatch Abstract.]

AUDIT REPORT - The Nilgiris District Board - 1945-46 - Elementary

Education Fund Accounts - 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 ELEMENTARY EDUCATION FUND ACCOUNTS OF THE NILGIRIS DISTRICT BOARD OF THE NILGIRIS DISTRICT FOR THE YEAR 1945-46.

Name of auditor: Sri V. Ramanujam Acharya, District Inspector of L.F. Accounts.

Time taken for audit: From the 25th November 45 to 24th January 1947 and from 10th February 47 to 12th February 1947.

The Office of President was held by Sri Rao Bahadur H.B. Ari Gowder 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 closing balance of the previous year. The ~~xxxx~~ closing balance in the cash book viz. Rs.17,481-10-1 agrees with the balance in the abstract of the account for March 1946 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.

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

4. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT - SANCTION NOT OBTAINED.

The actual expenditure during the year exceeded the original budget estimate under the following heads of account. The sanction of the Director of Public Instruction and the sanction of the District Board, as required by the rules issued with G.O.No.139 Education ~~xxxx~~ dated 29th January 1942 was not obtained.

Head of account.	Actual expenditure.			Budget estimate.
	Rs.	A.	P.	Rs.
Salaries of masters.				
Allowances and Dearness allowances.	1,01,219	6	6	98,444
Other items.	2,714	7	6	2,480
Repairs to buildings.	1,736	0	0	1,500

5. PENDING PARAGRAPHS OF THE PREVIOUS YEAR'S REPORT.

(a) Para 4 of audit report for the year 1944-45. Excess over budget account.

The sanction of the Director of Public Instruction still remained

remained to be obtained for the excess expenditure over the budget allotment in the cases pointed out. Attention is invited in this connection to the orders in paragraph 2 of G.O.No.711 Sdn. dated 4th May 1945, ^{passing orders on the revised estimate} of the Nilgiris District Board for the year 1944-45 and the Budget Estimate for the year 1945-46.

Reply on p. 7 infra (b) Para 5 of audit report for the year 1944-45 (Para 7 of the audit report for the year 1943-44).

The final result of the correspondence with the Collector of Nilgiris is awaited regarding the rate at which the education cess of Rs.2,853/- has been collected in Fasli 1353. (W)

Reply on p. 7 infra (c) Para 7 of the audit report for 1944-45 - Education tax from Panchayat Boards.

Out of Rs.514-10-0 there still remained a sum of Rs.479-6-0 to be collected as noted below, on 31st March 1946.

Coonoor Taluk.

(a) Jegattala minor Panchayat.	Rs.476	10	0
(b) Hubbattalai.	2	12	0
	478	6	0

In spite of repeated objections in the audit reports of previous years, no action was taken to collect the arrears of education from the Panchayat Boards.

Reply on p. 7 infra (d) Paragraph 8 of audit report for the year 1944-45 - Education tax - loss - compensation.

The amount of Rs.1,018-9-6 was not refunded to the Provincial funds. Prompt action may be taken to refund the amount.

Reply on p. 7 infra 8. EDUCATION CESS - FINAL ADJUSTMENT OF FIGURES. The total land cess and education cess adjusted for the year for 1945-46 were Rs.11,142 and Rs.12,747/- respectively as shown below.

	1944-45.	1945-46.	Total credited.
	Rs.	Rs.	Rs.
Land cess.	2,232	8,910	11,142
Education cess.	2,604	10,143	12,747

It is not clear as to how the land cess credited during the year was less than the education cess when land cess was levied at 10 pies per rupee and the education cess at 14 pies per rupee. As the final adjustment for Fasli 1355 has not yet been received from the

the District Collector and as it is not clear whether there is any excess land cess wrongly credited to education cess necessary information should be obtained from the Collector and steps taken to adjust the excess education cess, if any to land cess.

Reply on p. 7 infra 9. EXCESS HILL ALLOWANCE GRANTED TO UNTRAINED TEACHERS.

According to rule 16 of the Madras Travelling Allowance rules untrained teachers who were in receipt of fixed pay of Rs.15/- can be given a compensatory allowance of Rs.2-12-0 per mensem, as the average of the scale is less than Rs.16/-. But they were given a compensatory allowance of Rs.4/- per mensem from the dates of appointment. The excess paid so far would need to be worked out and recovered. A few examples are given in item 8 of the annual objection statement. As some of the teachers have left the services, steps should also be taken to recover the excess payments from the amounts due to them, if any, or from the persons responsible for the payment.

Reply on p. 7 infra 8. TAX EDUCATION - LOSS - COMPENSATION. In paragraph 3 of G.O. No. 1286 L.A., dated 7th June 44, Government have ordered that the compensation for the loss of education tax which was drawn in full would need to be reduced to the extent of arrear education tax actually collected as a surcharge on profession tax and on which equivalent Government contribution was drawn. As the full compensation of Rs. 7,087-3-0 for the year 1945-46 was drawn and as the amount of arrears of education tax on profession tax relating to the half years prior to 1st April 1942 and collected during the year 1945-46 were also taken into consideration for purposes of claiming subsidy equivalent to the collections of education tax, a sum of Rs.60-0-0 would need to be refunded to Government.

Reply on p. 7 infra 9. SERVICE REGISTERS. The entries in the service registers of many teachers regarding leave and increments have not been attested by the head of the office. The leave accounts also require more careful check, as many mistakes had to be corrected during audit.

Reply on p. 7 infra 10. ESTABLISHMENT AUDIT REGISTER - DEFECTS. The following defects were noticed in the maintenance of the register.

- (1) The orders sanctioning various establishments were not quoted in the columns intended.
- (2) Postings have been made without noting the voucher numbers especially in respect of supplemental bills.
- (3) The sanctioned scale of the establishment at the beginning of the year was not attested by any responsible officer, with reference to the totals in the fly leaf.
- (4) The voucher numbers to which the concerned sanctioned increment certificates were attached were not noted.
11. The general result of audit may be considered satisfactory.
12. The gross receipts and charges of the year were Rs. 1,23,730-13-6 and Rs. 1,16,362-2-0 respectively.

13. PENDING OBJECTIONS. Twenty one items of objections involving an amount of Rs. 1,243-6-0 were pending settlement at the close of the year audit.

T.K. SRINIVASAN,
Assistant Examiner of Local Fund Accounts
Western Circle, Salem.

Forwarded to the President, District Board, The Nilgiris in duplicate with the request that the report may kindly be returned within 3 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/

N. B. Babaraj

SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts
Kilpauk P.O., M.A.D.R.A. 3, 10.

s.s./11.3.

1943.44	1	Rs. 21. 10
1944.45	3	1018. 4. 6
1945.46	17	2024. 12. 6
	<u>21</u>	<u>1243. 6. 0</u>

H & A D S.	Actuals for 1944-	Total.	Final Budget Appropriation.
<u>REVENUE</u>	10112 14 7		nil
Education Tax - Cess. Tax.	12747 02 2		12720
Penalties under the Elementary Education Act.	68 2		
Income from Investments, etc.			
School fees.			
Donations.			
Receipts.	243 1		100
Government grants - Under Section 37 of the File: Edu: Act. Current.	6037 42 2		6072
Under Proviso to Section 37 of the File: Edu: Act.	19320		19320
allowance grant.			
Contribution from the General	5152 10 6		7087
Contribution for loss of income on Education Tax.			
payment of temporary allowance of Rs. 4/-			
other purposes.	80000		69500
Investments realized.			
Advances recovered.	108		
DEDUCT -- Refunds.			
DEDUCT -- Amount transferred to Capital.	1347 14		1700
<u>TOTAL</u>		1,22,382.15.6	1,13,099
<u>EXPENDITURE</u>			
Government grants.			
Donations & Contributions.			
Contribution from General account - Ordinary.			
Investments realized.			
Amount transferred from	1347 14 000		
<u>TOTAL</u>		1347 14	
Ordinary and Capital.			
<u>TOTAL, including opening balance.</u>		1,23,730.13.6	1,33,843 12 1

HEADS.	Actuals for 19		Final Budget Appropriation.	
	Rs.	As. Ps.	Rs.	As. Ps.
EXPENDITURE - ORDINARY.				
1. Staff.				
Salaries and allowances—	64830	13. 6	69780	
Masters.			5000	
Dearness allowance.	36388	9. 0	23664	
Enhanced local allowance—				
Clerks & Servants.			3000	
Education tax - Collection charges.				
Contribution to Pro: Fund.	2386			
Travelling allowances.	764			
Stipends of teachers sent for training.				
2. Contingencies and Equipment—				
Contingencies..	6834	28. 0		
House rent.				
Other items—	2714	7. 6		
Amount of compensation re-funded as per G. O. No.1286, 1., dated 7-6-1944.				
Equipment—				
Furniture and Apparatus.				
Library Books and Maps.				
Other items.				
3. Prizes and Scholarships.			150	
4. Repairs to buildings...	1736	8. 0		
5. Contribution to Panchayats.				
6. Interest on and repayment of debts.				
7. Investments made...				
8. Advances recoverable...	48			
Total.	115014	4 -	1,13,000	
EXPENDITURE - CAPITAL.				
1. Lands and Buildings.				
Equipment—				
Furniture & Apparatus.	996	6. 0	100	
Library Books and Maps.				
Investments made.			17	
Other items.			1347	14 -
Total.			1,14	
Balance - Ordinary and Capital.	116,362.2			
Balance.	17481	12 -		

Replies to the Audit Report on the Elementary Education Fund Accounts for the year 1945-46.

- P.1 ante Para 4: Sanction of the District Board and the Director of Public Instruction will be obtained and communicated.
- P.1 ante Para 5(a): The excess expenditure was already approved by Government in their memo 71818 B2/46-1- Idn., dated 28.2.1947 copy of which was already communicated to the District Inspector of Local Fund Accounts in this office Enclt. D.Dis.5422/46 dated 13.1.47.
- P.2 ante Para 5(b): The matter is still under correspondence with the Collector of the Nilgiris.
- P.2 ante Para 5(c): The matter is still under correspondence with the Assistant Panchayat Officer, the Nilgiris and the Presidents, Panchayat Boards.
- P.2 ante Para 5(d): Action is being taken to refund the sum of Rs. 1,018-9-6 to the Provincial Funds.
- P.2 ante Para 6: This has since been adjusted by the Collector of the Nilgiris in the Final adjustment for Fasli 1355.
- P.3 ante Para 7: The excess local allowance paid to the untrained teachers was already recovered except a sum of Rs. 13-1-0 which will be recovered and the fact intimated early.
- P.3 ante Para 8: Action is being taken to refund the sum of Rs.68-2-0 to the Provincial Funds.
- P.30 ante Para 9: Noted.
- P.30 ante Para 10: The defects have since been rectified.

True copy/Forwarded
(By Order)

H.H. Carleston,
Special Officer,
District Board, The Nilgiris.

Secretary. 14/6

6 9
Copy of District Board resolution No. VIII, dated 21.6.1947.

Consideration of approving the draft replies to the
Audit Report on the General and Elementary Education Fund
Accounts for the year 1945-46.

"AS ATTACHED".

H.N. Carleston,
Special Officer,
District Board, Nilgiris.

/ true copy /

h. h. h. s. p.
For Special Officer,
District Board, Nilgiris.

இத்தலார் கிராமம்—தொடர்ச்சி

சேர்த்தல்—தொடர்ச்சி

வரிசை ந.	பெயர்.	யோக்கியதை.	வரிசை ந.	பெயர்.	யோக்கியதை.
	செக்ஷன் I—தொடர்ச்சி			செக்ஷன் I—தொடர்ச்சி	
	பேலிதான்			போர்த்தி—தொடர்ச்சி	
19	சேலை கவுடர் [மாதா கவுடர்], L		31	பன்னெ அம்மாள் (S) [பெள்ளி கவுடர்], L	
20	நஞ்சன் [செவனன்], L		32	பின்னதாத்தன் [ஜோகி கவுடர்], L	
21	நஞ்சன் [செவனா கவுடர்], L		33	பீக்கி அம்மாள் (S) [பென்னி கவுடர்], L	
22	நஞ்சன், டி. [தொள்ளா கவுடர்], L		34	பூக்கன் [ஜோகி கவுடர்], L	
23	மிச்சி (S) [நந்தி கவுடர்], L		35	மல்லி, க. [கரிய], L	
24	ரங்கன், பி. கே. [காடா கவுடர்], L		36	மாதன் [ஜோகி கவுடர்], L	
25	லிங்கம், பி. கே. [காடா கவுடர், என்.], L		37	லிங்கன் [காரி], L	
26	ஜோகி, டி. [ஒட்டோனா கவுடர்], L		38	லிங்கா கவுடர் [நஞ்சா கவுடர்], L	
27	ஜோகி, கூம. [காரி], L		39	ஜோகி, ஜே. [ஜெவனன்], L	
	போர்த்தி			வேக்பீல்ட் எஸ்டேட்	
24	கக்கி [ஜோகி கவுடர்], L		1	கிருஷ்ண பிள்ளை, என். [கிருஷ்ண பிள்ளை, கே.], L	
25	கோண்மாதன் [காடா மேஸ்திரி], L		2	நாயர், டி. எம். [நாயர், கே. வி. ஐ.], L	
26	சித்தஜோகி [அனுமன்], L		3	மாதவி அம்மாள் (S) [நாயர், டி. எம்.], L	
27	சேலை கவுடர் [நஞ்சா கவுடர்], L		4	ராமசாமி, லி. எ. [ஆறுமுகம்], L	
28	தூரியன் [ஜோகி கவுடர்], L			செக்ஷன் II—இல்லை	
29	நஞ்சன், பி. [மீமன்], L				
30	நந்தி [அனுமன்], L				
	செக்ஷன் I			செக்ஷன் I—தொடர்ச்சி	
	அப்புக்கோடு			இத்தலார்	
3	கல்லன் [மாதாமெஸ்திரி], 3 எ		28	கோட்ட நஞ்சா கவுடர் [ஜோகி], L	
7	கீத்த இரியன் [குள்ளன்], 4 (4)		37	தாத்தா மேஸ்திரி [கொணா கவுடர்], 4 (4)	
17	பொரப்ப மாதன் [குள்ளன்], 3 எ		42	திப்பேயம்மாள் (S) [மடியா கவுடர் மகன்], L	
			46	தோனா கவுடர் [நந்தி கவுடர்], L	

திருத்தல்

செக்ஷன் I—தொடர்ச்சி

இத்தலார்

- 28 கோட்ட நஞ்சா கவுடர் [ஜோகி], L
 37 தாத்தா மேஸ்திரி [கொணா கவுடர்], 4 (4)
 42 திப்பேயம்மாள் (S) [மடியா கவுடர் மகன்], L
 46 தோனா கவுடர் [நந்தி கவுடர்], L

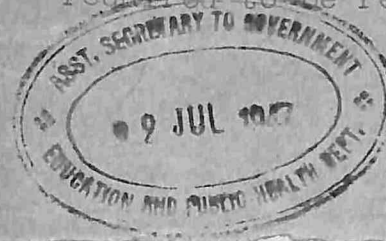
L.F. 2479/21747
 AUDIT REPORT - Nilgiris District Board - 45-46 -
 Elementary Education Fund accounts - Replies of the
 Special Officer.

P.7 ante 10.

Forwarded to the Secretary to Government, Education and Public Health Department, with copies of thereplies of the Special Officer who exercises the powers of the District Board.

2. PARAGRAPH 5(c) OF THE AUDIT REPORT FOR 1945-46: Out of Rs.479/6/- due, only a sum of Rs.50/- has been recovered from the Panchayat boards. The Assistant Panchayat Officer the Nilgiris may be instructed to furnish the particulars required and realise the amounts still due to the District Board.

3. PARAGRAPHS 5(d) AND 6 OF THE AUDIT REPORT FOR 45-46: The excess grant of Rs.1,018-9-6 and Rs.68-2-0 due may be required to be refunded to Government early.



Asst. Examiner of L.F. Accounts.

R. N. 147-47

R. N. 147-47

13
Audit Report - Nilgiris Dt. Bd. 1945-46 -
E.E. Fund Accounts - Recorded.

PP 1 to 11 cb From the Examiner of L.F. No. 2479

27/10
30/10

Order
Ms

2305

dy 2/10/47
dy 2/10/47

Recorded.

P 2 of 2. Para 5(c) of the audit report: The Special
officer is requested to instruct the Asst.
Panchayat officer, the Nilgiris to furnish
the particulars required and realise the amount
still due to the Dt. Bd.

27/10
30/10

To
the S.O. Dt. Bd.
Nilgiris

3. Para 5(d) & 8 of the report: The Special officer
is requested to refund to Govt. the excess
D.P. 8 (with a grant of Rs 1018-9-6 and Rs 68-2-0 due and
Copy of the report, intimate the Govt. to Govt.

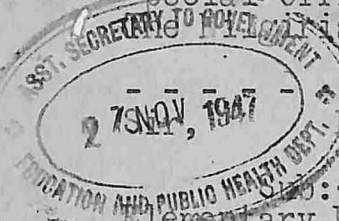
17-10-47
21/10/47

29/10/47

From
T.S. Ramachandran Esq., I.C.S.
Special Officer, Dt. Board,
Nilgiris, Ootacamund.

To

The Secretary to Government,
Education and Public Health
Department,
Fort St. George, Madras.



R.F.No.59(8068/47) dated 18.11.1947.

Subject:- Audit report - The Nilgiris District Board - 1945-46
Elementary Education Fund Accounts.

Ref:- G.O.No.Ms. 2305 Edn., dated 30.10.1947. P 13-06 (8)

Para 5(e) of the Audit report. Necessary action has already been taken to collect the arrears of Education tax due to this District Board. The Assistant Panchayat Officer has also been asked to collect this amount and credit to the District Board funds.

Para 5(d) and 8 of the Audit report. The excess grant of Rs. 1018-9-6 was refunded to Government in chalan No.130 dated 3.7.47 and the sum of Rs. 68-2-0 has been refunded to Government in chalan No.675 dated 15.11.47.

Special Officer, 1/3
District Board, Nilgiris.

Copy to the Examiner of Local Fund Accounts, Madras.
Copy to the Director of Public Instruction, Madras.

Loafel and May be added to G.O. no. 2305 Edn. 30.10.47.
quoted above.
7-12-47. 2/12/47

E & PH.

cl.

