

Education and Public Health

(1947) Department.

SERIES.

G.O. NO.

24

24

Dated

7-1-1947.

[Despatch Abstract.]

Audit report-1944-45-Elementary Education Fund-District Board-the
nil girls-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.



Time taken for audit. From the 1st Jan 1945 to 24th Jan 1946 and 21st Jan 1946.

The office of President was held by Mr. Benardar Sri E. S. Sri Srinivas during the period under report.

2. The receipts and payments during the year are shown in the annual account submitted together with the closing balance sheet. A separate cash book was maintained for the elementary education fund. The closing 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. 10,112-14-7 agrees with the balance in the abstract of account for March 1945 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 credits at the end of the year.

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 the audit report.

4. EXPENDITURE IN EXCESS OF BUDGET ALLOTMENT: SUMMARY OF VARIATION:

In the following cases, the actual expenditure exceeded the original budget allotment and hence the sanction of the Director of Public Instruction for the sanction of the District Board should be obtained for the excess expenditure required by the rules issued with G.O. No. 130, Edn., dated 24th January 1942.

	Actual expenditure.	Budget allotment.
Salaries of masters and allowances and Dearness Allowance.	Rs. 83,000-4-0	51,040.
House rent.	5,000-12-0	6,400.
Other items.	2,801-10-6.	2,350.

5. PAYMENT BY THE DISTRICT BOARD TO THE DISTRICT BOARD: The District Board has made a payment of Rs. 2,303/- to the District Board for the year 1942-43. The original information has been received from the collector of the Nilgiris to the effect that the sum of Rs. 2,303/- was collected and credited under education in the year 1942-43.

6. VITIATION CASE: FINAL ADJUSTMENT FOR 1942-43: With reference to the resolution No. 130 of 44, dated 27th March 1942 of the District Collector, Nilgiris, and the letter No. 130/1942 dated 1st May 1942 of the District Collector, Nilgiris, the sum of Rs. 2,303/- was collected for the year 1942-43 (July 1942 to June 1943) and the same was credited to the District Board.

	1943-44.	1944-45.	Total	Amount	Excess or
			credited.	creditable.	short. \$.
Land corp.	\$7,320	3,660	11,804	10,807 11 0	Plus 2,803-11-0
Education corp.	\$2,853	10,260	13,103	10,809 5 0	Minus 2,293-11-0

	R. S. D.
Cetacean whale blubber	34 9 0
Seal blubber.	<u>480 .1 0</u>
Total.	514 10 0

YEAR.	NO. OF DAYS.	AMOUNT	PAID
1943-44.	12	0	0
1944-45.	17	1,131	0
Total	29	1,131	0

Assistant Examiner - Local and Assistant,
Western circle, U. S. L. M.

4. 6. 0. 1

ANNUAL ACCOUNT OF RECEIPTS & CHARGES OF THE ELEMENTARY EDUCATION FUND OF
THE NILGIRIS DISTRICT BOARD FOR THE YEAR 1944-45.

H E A D S.	Actuals			Total. ④	Final Budget Appropriation.				
	1944-45.								
	Rs.	As.	Ps.	Rs.	As.	Ps.	Rs.	As.	Ps.
OPENING BALANCE--	7,523	--4	--7				10,980	--0	--0
RECEIPTS - ORDINARY.									
(1) Education tax-- Cess. .. } Tax. .. }	18,062	--0	--0				12,720	--0	--0
(2) Fees and penalties under the Elementary Education Act.	1,018	--9	--6						
(3) Income from investments, etc.									
(4) School fees.									
(5) Endowments.									
(6) Contributions.									
(7) Other receipts.	1,345	--3	--0				50	--0	--0
(8) Government grant:-- (i) Under section 37 of the Ele: Edu: Act. Current.	2,369	--0	--0				6,072	--0	--0
(ii) Under proviso to Section 37 of the Ele: Edu: Act.	19,320	--0	--0				19,320	--0	--0
Dearness allowance grant.	6,300	--0	--0						
(9) Contribution from the General Account-- Compensation for loss of income from Education tax. ..	7,087	--3	--0				7,408	--0	--0
(a) For payment of temporary allowance of Rs.4/-.									
(b) For other purposes...	45,000	--0	--0				45,000	--0	--0
(10) Investments realized. ..									
(11) Advances recovered. ..	55	--0	--0						
DEDUCT -- Refunds.									
Deduct -- Amount transferred to Capital. ..	874	--0	--0				5,000	--0	--0
Total.							99,682	15--6	85,570--0--0
RECEIPTS - Capital.									
1. Government grants.									
2. Endowments and contributions.									
3. Loans.									
4. Contribution from General Account - Ordinary. ..									
5. Investments realized.									
Add - Amount transferred from Ordinary.	874	--0	--0				5,000	--0	--0
Total.							874	--0	--0
Total, Ordinary & Capital.							1,00,556	15--6	90,570--0--0
Grand total, including opening balance.							1,08,080	--4	--1

1072 80 1024 14 (102) (100 100)

H E A D S.	Actuals	Total.	Final Budget Appropriation.
	Rs. As.Ps.	Rs.As.Ps.	Rs.As.Ps.
EXPENDITURE - ORDINARY--			
1. Staff:-			
Salaries and allowances.			
Masters. ..	64,281--1--0		} 81,540--0--0
Dearness allowance... ..	19,717--3--0		
Clerks and servants..			
Education tax - Collection charges.			
Contribution to Provident Fund.	2,370--0--0		3,500--0--0
Travelling allowances. ..	64--2--0		150--0--0
Stipends of teachers sent for training. ..			
2. Contingencies and equipment:-			
Contingencies--			
House rent.	6,989-12--0		6,400--0--0
Other items.	2,601-10--6		2,350--0--0
Amount of compensation refunded as per G.O. No.1266, L. A., dated 7-6-1944.	641-10--0		
Equipment:-			
Furniture and apparatus.	35--8--0		200--0--0
Library books and maps.			
Other items.			
3. Prizes and scholarships. ..	302--7--0		1,500--0--0
4. Repairs to buildings.			
5. Contribution to Panchayats. ..			
6. Interest on and repayment of debts.			
7. Investments made.			
8. Advances recoverable.	90--0--0		
		97,093--5--6.	95,740--0--0
EXPENDITURE - Capital.			
1. Lands and buildings.			3,000--0--0
2. Equipment:-			
(1) Furniture and apparatus.	874--0--0		1,400--0--0
(2) Library books and maps..			400--0--0
(3) Investments made.			
(4) Other items.			200--0--0
Total.		874--0--0.	5,000--0--0
Total expenditure (Ordinary & Capital)		97,967--5--6.	100,740--0--0
Total, closing balance.		10,112-14--7.	810--0--0
Grand total including closing balance.		1,08,080--4--1.	101,550--0--0

(True copy)

(Sd) S. R. iyar

As Insp of LF

From
Sri H.B. Ari Gowder,
President, Dt. Board,
Nilgiris, Ootacamund.

To
The District Inspector of Local Fund
Accounts,
Coimbatore.

Sir, R.C.No.A2.1863/46, dated 8.8.1946.

Audit Report of the Elementary Education Fund Account of the Nilgiris District Board for the year 1944-45.
Ref:- Your L.F. 10258/46 dated 23.3.1946.

I have the honour to forward herewith the following replies to the Audit Report relating to the Elementary Education Fund for the year 1944-45.

Para 4 Excess expenditure: In the original Budget Estimate for 1944-45, a sum of Rs.81,000/- was taken credit to cover the Masters' salaries and allowances. Subsequently the Government have sanctioned the payment of enhanced local allowance i.e. increase of 50% in the existing rates, and therefore the excess amount required for paying the increased local allowance was provided in the revised budget estimate. A total sum of Rs. 87,558 was provided in the budget and got sanctioned by Government in G.O.No. 711 Edn., dated 4.5.1945. According to the revised budget the expenditure is well within the allotment.

Contingencies: Sanction of the Director of Public Instruction for the excess expenditure under this head will be obtained and produced.

Para 5: Pending paragraph of the previous year's report.

A separate reference was made to the Collector of the Nilgiris regarding the rate at which the education cess was collected and adjusted to the credit of District Board funds for fasli 1353. The subject matter is still under correspondence with the Collector. A definite reply will be obtained from him and produced.

Para 6. Education cess - Final adjustment for fasli 1353. Necessary adjustment is being effected in the accounts relating to the year under reference.

P.T.O.

Para 7. Education tax - Arrears due from Panchayat Boards. Action has been taken to recover the amounts due to the District Board from the respective panchayat boards. The Demand, Collection and Balance statements received have from the Assistant Panchayat Officer have been shown to the Auditor. The Asst. Panchayat Officer reports that there is none to be submitted. The file on the subject may be seen by the auditor at the next audit.

Para 8. Education Cess-compensation. The sum of Rs. 1018-9-6 objected to will be verified and refunded to Government shortly.

Para 9: Service Registers: The signature of the teachers in the service books will be obtained and produced.

Para 12. Pending objections. The pending objection statements have been returned with replies.

[Signature]
for President,
District Board, Nilgiris.

Copy of District Board Resolution No. V, dated 19.9.1946.

Consideration of approving the draft replies to the Audit Report on the Elementary Education Fund Accounts for the year 1944-45.

"APPROVED".



B. L. Nandhi Gowder,
Vice President,
District Board, Nilgiris.

copy/

EXAMINER'S OFFICE:

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.

[Signature]
Asst. Examiner of L.F. Accounts.

T '[அனாசுரி] அனாசுரி 42
 T '[அனாசுரி] (S) அனாசுரி 43
 T '[அனாசுரி] (S) அனாசுரி 44
 T '[அனாசுரி] (S) அனாசுரி 45
 T '[அனாசுரி] (S) அனாசுரி 46
 T '[அனாசுரி] (S) அனாசுரி 47
 T '[அனாசுரி] (S) அனாசுரி 48
 T '[அனாசுரி] (S) அனாசுரி 49
 T '[அனாசுரி] (S) அனாசுரி 50
 T '[அனாசுரி] (S) அனாசுரி 51
 T '[அனாசுரி] (S) அனாசுரி 52
 T '[அனாசுரி] (S) அனாசுரி 53
 T '[அனாசுரி] (S) அனாசுரி 54
 T '[அனாசுரி] (S) அனாசுரி 55
 T '[அனாசுரி] (S) அனாசுரி 56
 T '[அனாசுரி] (S) அனாசுரி 57
 T '[அனாசுரி] (S) அனாசுரி 58
 T '[அனாசுரி] (S) அனாசுரி 59
 T '[அனாசுரி] (S) அனாசுரி 60
 T '[அனாசுரி] (S) அனாசுரி 61
 T '[அனாசுரி] (S) அனாசுரி 62
 T '[அனாசுரி] (S) அனாசுரி 63
 T '[அனாசுரி] (S) அனாசுரி 64
 T '[அனாசுரி] (S) அனாசுரி 65
 T '[அனாசுரி] (S) அனாசுரி 66
 T '[அனாசுரி] (S) அனாசுரி 67
 T '[அனாசுரி] (S) அனாசுரி 68
 T '[அனாசுரி] (S) அனாசுரி 69
 T '[அனாசுரி] (S) அனாசுரி 70
 T '[அனாசுரி] (S) அனாசுரி 71
 T '[அனாசுரி] (S) அனாசுரி 72
 T '[அனாசுரி] (S) அனாசுரி 73
 T '[அனாசுரி] (S) அனாசுரி 74
 T '[அனாசுரி] (S) அனாசுரி 75
 T '[அனாசுரி] (S) அனாசுரி 76
 T '[அனாசுரி] (S) அனாசுரி 77
 T '[அனாசுரி] (S) அனாசுரி 78
 T '[அனாசுரி] (S) அனாசுரி 79
 T '[அனாசுரி] (S) அனாசுரி 80
 T '[அனாசுரி] (S) அனாசுரி 81
 T '[அனாசுரி] (S) அனாசுரி 82
 T '[அனாசுரி] (S) அனாசுரி 83
 T '[அனாசுரி] (S) அனாசுரி 84
 T '[அனாசுரி] (S) அனாசுரி 85
 T '[அனாசுரி] (S) அனாசுரி 86
 T '[அனாசுரி] (S) அனாசுரி 87
 T '[அனாசுரி] (S) அனாசுரி 88
 T '[அனாசுரி] (S) அனாசுரி 89
 T '[அனாசுரி] (S) அனாசுரி 90
 T '[அனாசுரி] (S) அனாசுரி 91
 T '[அனாசுரி] (S) அனாசுரி 92
 T '[அனாசுரி] (S) அனாசுரி 93
 T '[அனாசுரி] (S) அனாசுரி 94
 T '[அனாசுரி] (S) அனாசுரி 95
 T '[அனாசுரி] (S) அனாசுரி 96
 T '[அனாசுரி] (S) அனாசுரி 97
 T '[அனாசுரி] (S) அனாசுரி 98
 T '[அனாசுரி] (S) அனாசுரி 99
 T '[அனாசுரி] (S) அனாசுரி 100

99/21
 9/1
 19/1
 Aulie Report 1944-45 B.B. Jind District Board
 the Nilgiris - Recorded
 Jms to Ex. L. 7. Arts. No L-7. 7164 D. 12.12.46
 20 21
 16.
 7.1.47.
 Recorded
 6/1/47
 P.D.B. to Nilgiris
 B.P.O. with a copy
 Via report
 Ex. L. 7. Arts.
 6/1/47

~~$\frac{1}{2}$~~ PP

2/1/0