

Exp. 14 (194 *8*) Department.

MS SERIES.

G.O. NO. 2282 *Edn*

Dated 11-9-48

[Despatch Abstract.]

Audit. Elementary Education Fund
Account 1946-47 - The Nilgiris Dt.
Board - Recorded.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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P. T. O.

H E A D S.	Actuals for 1946-47.	Total.	Final Appropri
Rs. As.Ps.	Rs. As.Ps.	Rs.	
EXPENDITURE -- ORDINARY.			
1. Staff.			
Salaries and allowances.	65,746--13--6)		
Dearness allowance..	41,233--0--0)		1,33,042-00--00
Clerks & Servants.			
Education tax - Collection charges. ..			
Contribution to Pro: Fund..	2,358--0--0		2,000--0--0
Travelling allowance. ..	81--1--0		150--0--0
Stipends of teachers sent for training. ..			
Supply of Midday meals. ..	5,868--1-10		16,660--0--0
2. Contingencies and Equipments--			
Contingencies..			
House rent. ..	8,299--9--0		9,968--0--0
Other items--	3,939--9--0		3,428--0--0
Amount of compensation refunded as per G. O. No. 1361, L. A., dated 7-6-1946.			
Equipment--			
Furniture and Apparatus.			
Library Books and Maps.			
Other items.			50-0-0
3. Prizes & Scholarships.			
4. Repairs to Buildings.	1,253--12--0		2,000--0--0
5. Contributions to Panchayats.			
6. Interest on and repayment of debts. ..			
6 (a). Permanent advances.	1,040--0--0		
7. Investments made. ..			
8. Advances recoverable.	1,344--0--0		
Total.		1,31,093-12--5.	1,67,298--0--0
EXPENDITURE CAPITAL--			
1. Lands and Buildings.			
2. Equipment--			
(1) Furniture & Apparatus.	2,368--0--0		2,600--0--0
(2) Library Books & Maps.			50--0--0
(3) Investments made.			
(4) Other items. ..			50--0--0
Total.		2,368--0--0	2,700--0--0
Total, Expenditure - Ordinary and Capital.		1,33,461-12--5	1,69,998--0--0
Total, Closing balance.		38,027-11--7	8,424--0--0
Grand total, including opening balance.		1,71,489--8--0	1,78,422--0--0

Replies to the Audit Report on the Elementary Education Fund
Accounts for the year 1946-47.

Para 4. The sanction of the Government will be obtained and communicated.

Para 5. The matter is still under correspondence with the Collector of the Nilgiris. A reply will be sent soon after a final reply is received from the Collector of the Nilgiris.

Para 5 (2). The excess expenditure over budget allotment was sanctioned in Government memo No.20822/48-I-C Edn., dated 20-4-48, a copy of which was already communicated to the Examiner of Local Fund Accounts.

Para 6 (1). The Government have been addressed in this office letters No.A2-2010/48 dated 25-3-48 and 5-7-48 requesting to permit the District Board to adjust the expenditure incurred towards compulsory scheme during the year 1947-48 from the excess subsidy drawn in 1946-47. The net excess subsidy will be refunded to Government soon after the receipt of Government orders in the matter.

Para 6 (2). Necessary adjustments have since been made in the accounts.

Para 6 (3). The unspent balance of Rs.11-0-1 has since been recovered and credited to District Board funds in chalan No.381 dated 8-5-48.

Para 7 (1). The Head-master, L.F. School, Ithalar was permitted to submit supplemental bill only on 10-6-46 (vide this office proceedings 13-2630/46 dated 10.6.46). This was sanctioned in District Board resolution No.VII(2) (ii) dated 17-9-46 and the bill was passed for payment on 21-2-47. As this claim does not exceed the period of one year from the date of detection, the sanction of the Director of Public Instruction, Madras is not necessary.

Para 7 (2). Noted. The original bills may be seen during next local audit.

Para 8. The difference will be eliminated by necessary adjustment in the March final accounts for 47-48.

Para 9. Necessary entries have been made in the Miscellaneous Demand Register to watch the recoveries.

for Special Officer.

District Inspector of L. F.
The Nilgiris District.

12/9/48

(7)

no 65735/4551

Audit - Elementary Education Fund
Account - 1946-47. The Nil gives
Dr Bd., Recorded.

24
11/9
1947

From The Examr. of L. F. Accounts
L. F. no. 4563 dated 3-9-48

Order/MS no 22822 Edn dated 11.9.48

Thru Bd.
(with ref to A on 11/9/47).

Recorded

BM
9/9/48

To
The S.O., Dr Bd.,
Nilgiris

24
11/9
1947

11/9/48

The ~~D~~ DPI
a copy of the audit
report, the rep his of
the S.O. & the remarks of
the Examr.)
11/11-21/47.

The Examr of L. F. Acct.

Copy of District Board resolution No. IV, dated 31.7.48.

Consideration of approving the draft replies to the Audit Report on Elementary Education Fund Accounts for the year 1946-47.



"Approved".

T.S. Ramachandran,
Special Officer,
District Board, the Nilgiris.

/True copy/

L.F.No. 4 563

Office of the Examiner of Local Fund Accts.,
Madras-2. Dated 3.9.48

Sub: Audit report--The Nilgiris District Board--1946-47--Elementary Education Funds--Replies of the Special Officer.

5738

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

R.K. Chari
28.8.48

Assistant Examiner of L.F. Accts.,
Western Circle, Salem.

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

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS
OF THE NILGIRIS DISTRICT BOARD OF THE NILGIRIS DISTRICT
BOARD FOR THE YEAR 1943 - 1947.

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

Time taken for audit. From the 17th November, 1947 to the 16th January, 1948 and From the 3rd ~~January~~ 1948 to the 8th March, 1948.

The office of President was held by Sri Rao Bahadur H.R. Aji GOWDER from the 1st April 1946 to the 31st October 1946. A.D. Crombie Esq., C.I.E., I. C. S., took charge as Special officer from the 1st November 1946 and continued till the 14th January 1947 and H.R. Carleston Esq. O.B.E. I.C.S., assumed charge as Special officer from the 15th January 1947 and continued till the end of the 31st March 1947.

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 funds. 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. 38,027/11/7 agrees with the balance in the abstract of account for March 1947 and together with the closing 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 of a minor nature are detailed in an objection statement which should be read as part of the report.

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

Expenditure exceeded the provision in the budget estimate under the following heads of account. The sanction of the District Board and that of the Director of Public Instruction maybe obtained as required by the rules

Issued with G. O. No. 139 Edn., dated the 29th January 1942.

HEAD OF ACCOUNT.	Actual expenditure.	Budget estimate.
Contribution to provident fund. ...	2,558 0 0	Rs. 2,000
Other items ...	3,950 9 1	Rs. 3,428.

5. PENDING PARAGRAPHS OF THE PREVIOUS YEARS REPORT.

(1) Paragraph 5 (6)	of audit report for the year	1945 - 48.
5		1944 - 45, and
7		1943 - 44. From the

correspondence it was seen that a sum of Rs. 388/- and odd is still due to the district board. The final action taken to get the amount adjusted to the credit of the district board funds is awaited.

(2) Paragraph 4 of audit report for the year 1945 - 46. Expenditure in excess of budget allotment; sanction not obtained: The sanction of the -- Director of Public Instruction and that of Government remained to be obtained.

6. GOVERNMENT GRANT FOR THE SUPPLY OF MIDDAY MEALS: UNSPENT BALANCE: NOT REFUNDED: In G.O.No.1511, Edn., dated the 3rd August 1946 an advance subsidy of Rs. 14,550/- was sanctioned for the supply of midday meals in compulsory education areas. The actual expenditure incurred on the supply of midday meals during 1946 - 7 and on the pay of the teachers etc., works to Rs. 6,871 - 7 - 3 only. The excess subsidy drawn viz., Rs. 7,678 - 8 - 9 (Rs. 14,550 - Rs. 6,871/7/3) would need refund to Government.

(2) In the annual account only a sum of Rs. 5,868/1/10 was shown as expenditure against "Supply of midday meals and the balances viz., pay of -- teachers and allowances etc., have been merged with the ordinary expenditure under salaries of masters etc. The total expenditure incurred in compulsory elementary education areas should have been shown separately as required under G. O. No.1175, Edn., dated 14th June 1946.

(3) A sum of Rs.11-0-1 being the unspent balance of advance granted for the supply of midday meals is still pending recovery from the Local -- Secretary, Dr. Narasimham. Action should be taken to recover the same.

7. ARREARS PAYMENT: SANCTION OF DIRECTOR OF PUBLIC INSTRUCTION NOT OBTAINED: A sum of Rs.5/7/- being the supplemental pay of the teacher of the Ittalar school for June 1945 was drawn and paid on voucher No. 10/3 - 47. As the pay and allowances drawn relate to the period from the 1st to 4th June 1945 and as it is more than one year old, the sanction of Director of Public Instruction should have been obtained. This was not done.

(2) No certificate to the effect that the arrears were not drawn previously was appended to the supplemental bill. The original bills for the month were not also made available. In the absence of the above, the correctness of the claim would not be checked in audit.

8. ELEMENTARY EDUCATION CESS TOTAL RECONCILIATION STATEMENT DIFFERENCES AND DISCREPANCIES: A sum of Rs. 5,466/6/- is added to balance with the remark: - "Add repairs to buildings by the Divisional Engineer's balance on 31.3.47 was actually Rs. 3,483/4/- to which the above has been added, to force a tally with the pass book balance. It was stated it was due to the omission to debit the same in previous years. The circumstances under which it was omitted and why the omission was not supplied in subsequent years and the necessity to continue to exhibit this sum year after year in reconciliation statement are not apparent. Early steps should be taken to note the difference by necessary adjustment.

9. EXCESS PAYMENT OF DEARNESS ALLOWANCE PAID TO THE TEACHERS WHO WERE ALSO DOING THE DUTIES OF BRANCH POSTMASTERS: As per G.O.No.385 Edn., dated the dearness allowances payable to the teachers who were doing the duties of branch postmasters should be the difference between the rate of dearness allowance admissible in district board and that paid by the Postal Department from 1.1.46. The two to whom Messrs. K.B. Rangar and M.K. Prichan Nal were employed as branch postmasters and they were getting a dearness allowance from the Postal Department as follows: -

Rs. 5 0 0 upto 31st August 1946.
Rs. 2 0 0 from the 1st September 1946.

The excess paid to the teachers has been ordered to be recovered in monthly instalments. The recoveries should be watched by means of entries in the Miscellaneous demand register, after noting the total recovery as and when.

10. The general result of audit may be considered Satisfactory.

11. The gross receipts and charges of the year were Rs. 1,64,007/1/- and Rs. 1,23,461/12/5.

12. PENDING OBJECTIONS: Seventeen items of objections involving amount of Rs. 7,807/10/10 were pending settlement at the close of audit.

Y E A R. NO. OF ITEMS. A M C U N T.

1943 - 1944	...	1	...	Rs.	-	-	-
1945 - 1946	...	1	...	Rs.	-	-	-
1946 - 1947	...	15	...	Rs.	7,807	10	10
	...	17	...	Rs.	7,808	10	10

S. RANGASWAMI AYYAR,

Assistant Examiner of Local Fund
Accounts: WESTERN CIRCLE: SALEM.

Forwarded to the Special Officer, District Board, THE DISTRICT BOARD
in duplicate with the request that the report may kindly be
returned within 3 months to the District Inspector of Local
Fund Accounts, Coimbatore district with your reply in triplicate
only approved by the District Board for submission to Government.

(True copy/)

Examiner's office, Madras - 20

S. R. Ramadasan
SUPERINTENDENT.

21.12.48

Post as L.L.
/True copy/

Jan

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