

Law (192/) Department.

(Correction)

SERIES.

admiral

G.O. No. 1431

DATED

22-5-21

(6)

INDEXED

[Despatch Abstract.]

Audit of accounts---of District Educational Councils--

Letter from the Examiner, Local Fund Accounts-Recorded.

BACK PAPERS.

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800-14-4-21.



LOCAL AUDIT

DEPARTMENT.

CURRENT No.

Received 192 Registered 192

Subject.

Finance Dept

Maybe sent to the Law (Education) Dept. for remarks in the first instance.

In, 40.443B-1

ENCLOSURES
No.
Spare copies



No. L.R. 33-4-2161

FORT ST. GEORGE,

Dated the 6 July 1921

From

K. R. SADASHIVA RAU, Esq., B.A. (Cantab.),

EXAMINER OF LOCAL FUND ACCOUNTS, MADRAS.

To

THE SECRETARY TO THE GOVERNMENT OF MADRAS.

Law (Education) Department,

THRU,

THROUGH Finance Department.

Sir,

(H)

With reference to paras 2 and 4 of G.O.No.589 Law (Education), dated 14th April 1921, appointing the Examiner of Local Fund Accounts to be the officer who should conduct the audit of the accounts of the District Educational Councils and of the Elementary Education Funds, I have the honour to enquire whether any forms of accounts and registers have been prescribed, and any rules framed under Section 56(d) to (g) of Act VIII of 1920, and if so, to furnish me with a copy of the same. The date with effect from which the accounts are to be audited

audited may also be intimated to me, so that I may make the necessary arrangements.

I make this reference as I have been receiving numerous letters from the districts on the subject.

I would add that this work will necessarily entail the strengthening of the audit staff. Proposals regarding this will be submitted later on when the bulk of the transactions of these funds are known. For this purpose, copies of the budgets received by Government with reference to Sections 30 and 38 of the Act may, kindly, be communicated to me as soon as orders have been passed thereon.

I have the honour to be,

Sir,

Your most obedient servant,

K R S Ran

EXAMINER OF LOCAL FUND ACCOUNTS.

*462
6/7/21*

K.S.R.
6/7.

Notes.

3

Law (Education) Department.

(C.No.3337-A) From the Examiner of Local Fund Accounts, L.F.33-4-2161 dated 6-7-21

Subject:- Audit of accounts of D.E.Cs-Elementary Education Funds.

The only registers and forms so far proposed are those contained in the draft rules under the Madras Ely.Edn.Act--G.O.819 Edn, dated 31st May 1921. The rules have yet to be confirmed and the form of the budget in respect of the Ely.Edn fund as given at p.44 of G.O. 819 Edn dated 31-5-21 is found to require revision and it is proposed to adopt the form given on page ²⁴⁺³⁵ of G.O. 849 Ltm of 16-5-21.

2. Besides the above, other account registers and forms such as ~~the~~ acquittance rolls, ~~and~~ cash book, contingent registers, T.A. Bill form etc will have to be devised for use in the offices of the D.E.Cs. The Examiner of L.F. accounts has made certain suggestions in this regard in connection with the drawal of money ^{by D.E.Cs} from the Treasury. He will have to be asked in the light of the rules published in G.O.No.819, dated 31st May 1921 what other forms and registers should be maintained in the offices of D.E.Cs to facilitate audit. This question may be taken up - separately.

3. As to the date from which the audit of accounts of D.E.Cs should begin, it is submitted that the offices of D.E.Cs though constituted

Please.

*CA
26/5/21*

(Submitted that it has since been proposed in the files dealing with the draft rules under the Act to prescribe the account registers suggested by the Examiner. Other registers are also being supplied to D.E.Cs in connection with Code registers.)

in April last have not yet got into full working order. The amounts need^d for the disbursement of ^{to aided institutions} grants-in-aid have not yet been placed at their disposal.

When the final ^{form} of the Ely. Edn. ^{fund} Budget is settled, local bodies will have to be asked to submit budget estimates for the funds under their control in that form, and it will be some time before orders on the budgets are issued. Besides, proposals for the levy of education tax in the areas under the jurisdiction of local bodies continue to be received. In the present ~~transitio~~ transitional stage, it does not appear desirable to institute an audit for some months to come. Perhaps the audit of the ^{of D. E. & Elementary Ed. funds} accounts may be undertaken from the beginning of the next official year.

4. To satisfy the requirements of the Act, there should be an audit of the accounts at least once a year, but ~~it is open to~~ ^{it is open to} the Examiner and his staff ~~to examine~~ ^{to examine} the accounts more than once in a year, if it is possible and convenient for him to do so.

With the above remarks, the file may be returned (no) to Finance.

I don't think so. Some expenditure is being incurred by D. E. & now on Establishment, Contingencies etc. This year's grants to aided institutions should be paid under the Act he paid only this year. That you have not yet placed the money in their hands ~~is not~~ ^{is not} ~~the~~ ^{the} ~~case~~ ^{case} ~~to~~ ^{to} mean that you are not going to do it this year at all. Whatever expenditure that has been incurred should be audited. If the Exr. would commence the audit after the close of the year, he may do so: but the year's transactions should be audited.

CR

26/8/21

NK
26/8/21

YK
28/8/21

CR
26/8/21

28/8/21

Finance



W/03337/A-1

29.8.21

File 5867B

28.8.21

Finance Dept

Submitted that the case
may be sent to the
Examiner of L.F. Accounts
for information.

W.
31.8.21

21/8/21

Pr. L.F.A. 33-4-3700

Fin
5867B-1
31.8.21 (with
referred)

Office of the Examiner of LOCAL
FUND Accounts.

Noted. Arrangements for the audit of the

accounts of 1921-22 will be made after the end of
the current official year as proposed on page 2 supra.

2. A copy of the Rules framed under the Act and of
the registers and accounts prescribed in this case
may please be communicated to me together with copies
of the budgets, as soon as they have been approved.

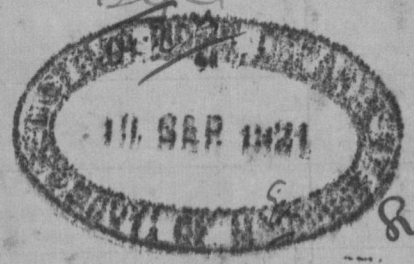
K. D. S. Rao
EXAMINER OF LOCAL FUND ACCOUNTS.



B

Fin 6226B
13.9.21

To
The Secretary to Government,
Finance Department.



4583 A
19.9.21

Fin 6226B-1
18.9.21

Finance Dept
Submitted that Law (95)
may be requested to note
the request of the Examiner of
L.F.A. in para 2 of his note above.
W.
14.9.21 Law
21/8/21

6 Law (Govt) Dept.

The draft rules under the Act have not yet been confirmed. When the rules are confirmed a copy may be communicated to the Examiner. Orders passed on the budget may also be communicated to him. ~~Separate order regarding budgetary register is sent.~~ No further action is called for at present on this file. The papers may be recorded.

SK
22.9.21.
NB
26/9/21

CA
26.9.21

27/9/21

Order No. 1431.
Dated 28.9.21

When given for copying
When copied
When examined
When signed

192

READ AGAIN G.O. No. 192 DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

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A = Copy in full.
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