

Law (1925) Department.
(Educational)

Ordinary SERIES.

G.O. No. 11

DATED 6-1-1925

[Despatch Abstract.]

District Educational Councils--Embezzlement or loss of
money &c.--Instructions issued.

BACK PAPERS.

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

FURTHER PAPERS.

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

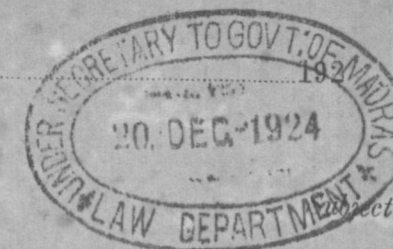
C.F. 30-18,656-3-10-28.

Local Audit

DEPARTMENT.

Vol 22-12

Received



Registered (Sd/-) 4626A/192

20/12/24

Defalcations in the offices of the District Educational Councils - Report to Examiner.

ENCLOSURES.

No.

LF No. 6186

Spare copies

Station Fort St. George, Dated the 20th December 1924

From (Name) J. M. Hooper Esquire,
(Designation) Examiner of Local Fund Accounts.

To The Secretary to the Government of Madras,
Law (Education) Department.

Sir,

I have the honour to state that, in the course of the audit of the accounts of the District Educational Council, Bellary, it was noticed that the head clerk of the office had made away with cash amounting to Rs. 443-14-9 and articles costing Rs. 14-6-0. The misappropriations were solely due to want of adequate supervision over his work. The defalcation was not reported by the President to this office, apparently because, there is, at present, no rule or order of Government requiring the Councils to do so. It appears to me desirable that a report should invariably be made to this department in such cases to enable me to

investigate the cause of ^{the} defalcations and see whether the loss &c. was rendered possible owing to any defects in the Rules or to the non-observance of rules and whether sufficient steps have been taken to make good the loss. I have therefore to suggest that orders should issue in regard to defalcations of District Educational Councils' funds as in the case of Municipal and Local Funds on lines similar to those contained in Article 64 of the Municipal Account Code or Rule 144 of the Local Boards Manual.

I have the honour to be,

Sir,

Your most obedient servant,

[Signature]
Examiner of Local Fund Accts.

P.M.B.

[Signature]
19.12.24

3
Law (Edn) Dept.

CNo. 4626 A From the Examm. of L. F. Accts. L.F. No. 6186 of 20.12.24

D.E.C. defalcations - report to the Examiner

A.S.

Separate action is being taken on the report regarding the defalcation in the office of the D.E.C., Bellary.

A draft order on the lines of rule 64 ^{of the} Municipal code is submitted for approval.

[Signature]
23.12.24

[Signature]
23.12.24

[Signature]
25.12.24

V.K.
3.1.25

READ AGAIN G.O. No., dated 192 .

” ” ” ” ” 192 .

C. No. 4626A, From the _____, No. _____, dated _____ 192_____

” ” ” ” ” ” 192

No. 11, dated 6-1-1925.

Whenever an embezzlement or loss of ~~the funds~~ educational council ~~money~~ is discovered, the fact ~~should~~ be immediately reported by the President to the Examiner of Local Fund Accounts. ~~As soon as~~ the matter has been fully enquired ^{into} a further ~~complete~~ report ^{complete} should be submitted of the total sum of money misappropriated or lost, the method in which the embezzlement was effected or the loss caused and the steps taken to recover the money and punish offenders. The submission of such reports does not relieve the district educational council ~~from~~ ^{consequently} taking any further action which may be deemed necessary.

To all Presidents of D.E.Cs.

Copy to the Exmr. of L.F.Accts.

12.24

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When given for copying—
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192

HEAD AGAIN G.O. No. , DATED
192

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DETAIL.

PAPERS NOT FILLED UP, BEING MEANT FOR DISPATCH
IN ORIGINAL.

N.B.—

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