

Law (1925) Department.
(Education)

Ordinary SERIES.

G.O. No. 1402

DATED 13-8-1925

[Despatch Abstract.]

District Educational Council, Salem - Audit report - 1923-24
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.

Report on the audit of the Salem District Educational Council accounts of the Salem district by Mr. J.M. Hooper, Examiner of Local Fund Accounts for the period extending from 1st April 1923 to 31st March 1924.

The audit which commenced on the 13th September 1924 and ended on the 22nd September 1924 was conducted by District Inspector Mr. M. Ghaffoor Khan Sahib, B.A. in accordance with the rules on the subject.

2. During the period under audit, the office of President, District Educational Council, was held by M.R. Ry. E. Subrahmanya Pillai Avargal, B.A., B.L. from 1st April 1923 to 31st March 1924.

3. A note on the defects found in the accounts has been forwarded to the President, District Educational Council, Salem. The general result is not satisfactory.

4. The closing balance namely Rs. 24,466-5-4 (corrected in audit) as per cash book was not susceptible of check with the treasury balance as the pass books received from the treasury were not closed for 1923-24 and correct balances on 31st March 1924 not shown therein. The reconciliation remains to be effected from 1921-22. The President, District Educational Council, is requested to take urgent steps to reconcile the balances.

5. Cash book. This was not properly written up. There were instances where the amounts of cheques issued were not even debited in the cash book. As a matter of fact, the cash book from 1st April 1924 to 13th September 1924 remained to be written up. There is also no evidence of any check by the President or the Vice-President District Educational ~~and~~ Council, as required by Government Memorandum No. 5738-A-1, Law (Education), dated 25th January 1923.

6. There are 14 items of old outstanding objections pending clearance.

7. The following registers were not maintained for the year under report:--

- (i) Register of permanent advances;
- (ii) Stock account of books purchased;
- (iii) Service registers, and
- (iv) Stock account of forms.

8. A sum of Rs. 15-3-0 drawn on cheque No. 11341, dated 10th March 1923, and intended for adjustment towards the excess travelling

allowance paid to Mr. B. Venkoba Rao in 1921-22, was found to have not been credited into the treasury till 4th March 1924. The amount was stated to have been kept on hand for nearly a year.

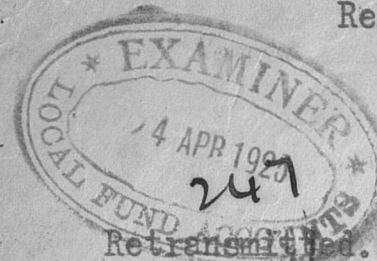
B. Siva Sankar Rao

For Examiner of Local Fund Accounts.

P.M.B.

SV
24.4.24

Ref:- Report on the Audit of the Salem District Educational Council, accounts of the Salem District by the Examiner of L. F. Accounts for the period extending from 1st April 1923 to 31st March 24.



Retransmitted.



S. An/343A
78/4/25

Para 4. The record could not be effected then and there as the pass books were maintained in the different Sub Treasuries and they were not received in time. However the same has now been done.

Para 5. Necessary instructions have been issued to the Establishment and the officials have been severely warned. The cash book which was not written up from 1st April was written up since. The President and the Vice President vacated their seats in April and they were re-elected in August. The President is now taking special care in the matter.

Para 6. The outstanding objections referred to in para 6 will be cleared at a very early date and shown in the next audit.

Para 7. The registers referred to in para 7 have been kept. The same will be shown during next Audit.

Para 8. The excess claim of Mr. N. Venkoba Row was Rs. 28/- and not Rs. 15-3-0. The member instructed the clerk to collect Rs. 12-13-0 from a person who owed money to him and to credit Rs. 28/- towards his recovery. The remaining amount could not be collected and hence it was credited on 4-3-24. However the clerk has been severely warned.

S. K. Mairamari

D.R.G. For President

Copy to the Assistant Examiner of L. F. Accounts, Trichinopoly & the District Inspector of L. F. Accounts Salem for favour of information.

Law (Educ) Dept
Encl no 1243A-1 of 24-4-25
Referred to the Examiner of Local Fund Accounts for remarks. He is also requested to forward a copy of the audit notes.
(By Mr.)

Channayachan
25/4
25/4

Received 192 . Registered 192

Subject.

12-MAY-1945

ENCLOSURES.

No.

Spare copies

Station Fort St. George ; Dated the 12th May 1925.

From (Name) J. M. Hooper Esquire.
(Designation) Examiner of Local FundAccounts.

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

Sir,

With reference to Government Endorsement No.1343 A-1, dated 24th April 1925, referring to me for remarks the replies received from the President, District Educational Council, Salem, to the Audit Report for 1923-24, I have the honour to forward herewith the Audit Notes for 1923-24 as requested (to be returned) with the following remarks:--

Para 8 of the Report. The explanation offered by the President for the delay of nearly a year in remitting

Ruppes

they were re-elected in August. The President is now taking special care in the matter.

Para 6. The outstanding objections referred to in para 5 will be cleared at a very early date and shown in the next audit.

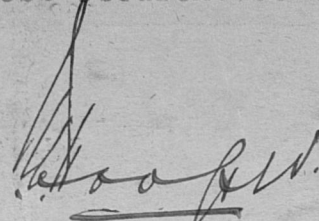
The registers referred to in para 7 have been kept. The same will be shown during next Audit.

D.R.G.

I have the honor to acknowledge the receipt of your letter of the 14th inst. and in reply to inform you that the same has been forwarded to the proper authorities for their consideration.

15.3.0 is not satisfactory.

I have the honour to be,
Sir,
Your most obedient servant,



Examiner of Local Fund Accts.

P.M.B.

ACD
11/5/25

Report on the audit of the District Educational Council of the
Salem district, by Mr. J. M. Hooper, Examiner of Local Fund Accounts,
for the period extending from 1st April 1924 to 31st March 1925.

The audit which commenced on the 1st July 1925 and ended on the
9th July 1925, was conducted by District Inspector Mr. Ghaffar Khan
Sahib in accordance with the rules on the subject.

2. During the period under audit the office of President was held
by M. R. Ry., E. Subramaniam Pillai Ayl.

3. A note on the defects found in the accounts was forwarded to
the President, District Educational Council. The general result is
satisfactory.

4. The following objections of 1921-22, 1922-23 and 1923-24 still
remain unsettled. The recoveries pointed out are mostly due from
the clerks, President and ex-members of the District Educational
Council, Salem.

3 items of 1921-22

14 of 1921-22

15 of 1921-22

16 of 1921-22

3 items of 1922-23.

8 of 1922-23

14 c of 1922-23.

19 of 1922-23.

20 items of 1923-24.

Paragraphs 8, 10, 11, 14(5), 20(a), 20(c), 33 to
38, 42 to 47, 51 and 53 of 1923-24.

5. Cheque books. More than one cheque book was in use at the
same time for the same sub-treasury, e.g., Book numbers 115 and 248,
were used for the Salem Sub-Treasury.

6. The following cheques drawn in favour of the teachers men-
tioned below for the payment of teaching grants, were not despatched
to the parties concerned till the close of audit. e.g.,

Name of Taluk.	Name of the School.	Name of the teacher.	Amount.	Cheque No. and date.
1. Namakkal.	Erumapatti Elementary School.	R. Kuppaswami Aiyar	Rs. 97/-	25861 24-3-25

Name of Taluk.	Name of the School.	Name of the teacher.	Amount.	Cheque No. and date.
2. Namakal	Kondalam Ariya Vidya Salai.	K.T.Venkata rama Aiyar.	Rs.72/-	25882 24-3-25.
3. Krishnagiri.	Chinnasandiram.	V.Narasimma Ayya.	Rs.43/-	39695 Nil

7. Plague Advance. The advance of one month's pay sanctioned to the two clerks of the Council's Office in Resolution No.400, dated 20th December 1924 on account of Plague requires the sanction of Government.

J. M. Hooper

Examiner of Local Fund Accounts.

V.N.K.

(True Copy)

Dhanu Manjare

Superintendent.

8 6 STATMENT OF RECEIPTS & CHARGES.

District Educational Council,

Salem.

1924-1925.

Opening Balance.	Receipts.	Debits.	Closing Balance.
Rs.24,465-5-4	Rs.46,019	Rs.55,600-6-0	Rs.14,884-15-4

Actual Receipts
of 1924-25

Clerks and servants. 1,732/-
Teaching Grant. 42,967/-
Building grant 1,000/-
Furniture 295/-
P. advance. 25/-

Credit allowed 46,019/-
450/-

46,469/-

	Budget Amount.	Expenditure.
Clerks & Servants.	Rs.1,032	Rs.1,076- 0- 0 (a)
Travelling allowance.	600	759- 7- 0 (b)
Service Stamps.	175	175- 0- 0
Stationery	250	156- 8- 0
Office expenses.	25	10-11- 0
Books and maps.	25	...
Miscellaneous	50	6- 0- 0
Furniture.&c.,	25	150- 0- 0 (c)
Permanent Advance.	25	25- 0- 0
Teaching grant.	42,967	52,029- 4- 0
Building Grant.	1,000	1,084- 4- 0
Furniture Grant.	295	68- 4- 0
Plague Advance.	...	60- 0- 0
	46,469	55,600- 6- 0

- (a) Difference is due to the Plague advance sanctioned to the Establishment as per sanction of the Council.
(b) An additional allotment of Rs.160/- has been sanctioned for the Travelling allowance.
(c) Appropriation of funds has been sanctioned in Resolution of the District Educational Council.

(True Copy)

Dhanu Manjare

Superintendent.

V.N.K.

As
31-12-25

p 3 cf.
p 4 cf.

From the P., D. E. C., Salem No. & date nil.
From the Exmr. of L. F. Accounts L. F. No. 1330 & 12.5.2

D. E. C., Salem - Audit report for 1923-24
- Recorded.

A.s.

p 1 c-f.

The defects noticed in paragraphs 4 & 5 of the audit report are somewhat serious. It appears desirable that a special scrutiny of the pass book and the cash book as now maintained in the office of the President should be made with a view to find out whether there have been any defalcations of public money. The Examiner of L. F. accounts may be asked n.o. whether he can arrange for such scrutiny.

20
16.5.25.

May it be presumed that the Examiner has satisfied himself with ref. to the President's ref. to the audit notes on page 3 of p. that everything is all right with ref. to the balance & that there has been no defalcation?

18.5.25

Ex - L F Accounts



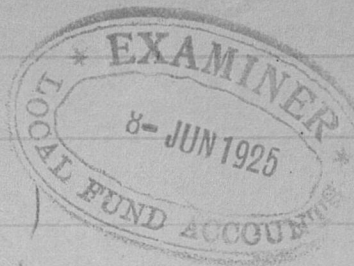
Law Edn No 1343 A-2
19.5.25

Exv's. C. No. 215
19.5.25

5-A 1481 an nbs and
19.5.25

Examiner's Office.

The replies to the Audit Report will, in the usual course, be verified at the next audit of the accounts which is expected to be carried out in the course of this month. The general result of the audit in regard to the state of accounts will then be summarised and included in the next Audit Report.



Exr's cno. 210-1
1-6-25

Law (Education) dept.u.o.

[Handwritten signature]
4/6/25

L. Ed 1949A
2/6/25

Law (Edn) Dept.

The Examiner may be asked whether it is not possible to arrange for the submission of a special report to Govt. in this case by the end of July next.

[Handwritten initials]
2/6/25

[Handwritten initials]
4-6-25

Exr. d-7 accounts



Examiner's Office.

Returned: the balances were verified and found to be correct. A copy of the Audit Report for 1924-25 is forwarded herewith.

Law (Education) dept.u.o.

[Handwritten signature]
4/8/25

Law (Edn) Dept.

Law Edn no 18434-3
8-6-25

Exr's cno. 253-
9-6-25



Exr's. 253-1
3-8-25

L. Ed 2870A
25-2-21
3/8/25
PRK

A.S.

~~The audit report for 1924-25 is forwarded~~

P.T.

Law (Education) Dept.

A.S.

The Examiner J. F. Asch states that the balances were verified and found correct. The audit report for 1923-24 may be recorded. Draft submitted.

P.V.K.
12-8-25
MS
12/11/25

[Handwritten initials]
12-8-25

V.T.K.
13-8

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L. Ed 18434-3
8-6-25

Exr's cno. 253-
9-6-25

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L. Ed 2870A

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A.S.

Date. Initials.

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14-8-5 9-12-8

20 14/5

D. S. C., Salem — Audited report —
1923-24 — Recorded.

1923-24 — Recorded.

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” ” ” ” ” 192

C. No. 1343A From the P.D.E.C., Salem., No. nib., dated nib. 192
" SKm J.H.F.Aachi J.F. " — —

” ” ” ” ” ” 192

” ” ” ” ” ” 192

No. 1402, dated 13-8- 1925

Recorded.

2. The Govt. trust that the irregularities pointed out in paragraphs 4 to 8 ^{of the audit report} will not be allowed to recur.

20

The P, D & C, Salem.

31 D.P. 9. with copy of the report. (by 11034 CF)

" Edwin of L. F. Acab (with the original
acetic notes
(returned))

P.V.K.
12.8.25.

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DESPATCHED

14 AUG 1925
A9.

the Council.

3. The Government trust that the irregularities pointed out in paragraphs 4 to 6 ^{of the audit report} will not be allowed to recur.

P.V.H.
15.10.25

pages 2-3 P.F.

20

The P.D.E.C., Salem. pp 1-6 and 8-9.
,, D.P.I. with copy of the report.
,, Examiner of R.F. Assets

Q = Copy heading only.