

Law (Education) (1925) Department.

Ordinary SERIES.

G.O. No. 201

DATED 9.2.1925.

[Despatch Abstract.]

District Educational Council, North Arcot.

Audit report - 1923-24 - Recorded with remarks

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H. En 329 A
26/1/25



ENCLOSURES.

No.

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cf No. 5499 dated 25-11-24.

Station Fort St. George, Dated the 25th November 1924.

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

To The Secretary to the Government of Madras,

Through Law (Education) Department.
Sir, The President, District Educational Council,
North Arcot, Vellore.

I have the honour to forward herewith a report on the audit of the District Educational Council accounts of the North Arcot District, for the period extending from 1st April 1923 to 31st March 1924.

I have the honour to be,
S i r,
Your most obedient servant,

B. Siva Sankar Das

S.R./20-11-24. maintainer of Local Fund Accounts

Report on the audit of the District Educational Council accounts of the North Arcot District, by Mr. J.M. Hooper, Examiner of Local Fund Accounts, for the period extending from 1st April 1923 to 31st March 1924. 3

The audit of the accounts for the year ending 31st March 1924 was commenced on 13th October 1924 and ended on 20th October 1924.

2. During the period under audit, the Office of President was held by M.R.Ry. Dewan Bahadur W. Vijiaraghava Mudaliar Avl., M.L.C.

3. The closing balance viz., Rs. 106548-11-7 is in agreement with that appearing in the Treasury Pass Book, after allowing for a sum of Rs. 4-14-0 relating to the expenditure incurred in 1921-22, but adjusted in the Pass Book only in the current year, with reference to Accountant-General's No. T.M. 11/942 dated 4th December 1923 and No. T.M. 11-1067, dated 12th January 1924 to the President, District Educational Council.

4. The audit was conducted by District Inspector Mr. M.R. Gopala Ayyar in accordance with the rules on the subject, and a note on the defects found in the accounts has been forwarded to the President, District Educational Council, North Arcot. The general result is not satisfactory.

5. Delay in the issue of signed cheque. This Cheque No. 1370/B.K.-14 dated 12th May 1924. This cheque for Rs. 48/- drawn in favour of one B. Abdul Khader Sahib on 12th May 1924 was found in tact with its counterfoil on the date of audit. The reason for the drawal of the cheque so long before it was necessary, has not been explained. It is irregular to draw a cheque when it is not required for immediate payment.

6. Defects in the maintenance of the Cash Book. The

Following are the defects noticed in the maintenance of the Cash Book.

(1) Serial Numbers have not been given for the several items of expenditure.

(2) In cases where amounts were drawn on a single cheque in respect of ~~more~~ two or more payments, the particulars of each payment were not given with reference to each voucher passed by the President.

(3) The entries do not appear to have been checked/as either by the President or the Vice-President. Will be apparent from the absence of authentication by either of them, as required by Government in their Memorandum No. 5738/A-1, dated 25th January, 1923.

(4) The cash balance at the end of each month has not been verified and certified to by the President.

S.R./20-11-24.

A. Srinivasan
For Examiner of Local Fund Accounts

Rev. 258/24
13.1.25

Forwarded.

2. Para 5 of the report.

In this case, the cheque was drawn and signed along with others on the 12th May 1924. When it was about to be despatched, intimation was received from the Deputy Inspector of schools on the 15th May 1924, that the -- payee B. Abdul Kader sahib was reported to have died. The despatch of the cheque was therefore kept in abeyance and after due enquiries and correspondence the fact of the death of the payee was ascertained to be true and the -- cheque was then cancelled and the amount paid to the heirs of the deceased. There was thus no irregularity, and as the above facts were fully explained to the auditor, the remark is not understood.

Para 6 of the report.

Noted. The items, which were not many were checked from time to time and the initial of the President affixed -- against the last entry for the month in which check was made.

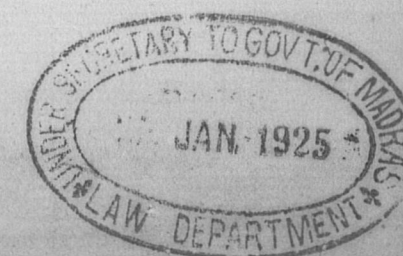
In future every entry will be attested if so required. There was no cash balance at any time in hand accountable in the cash book and so no certificate of verification was made.

Office of the District Educational
Council, North Arcot, Vellore. -

Dated 13.1.25

A. Govindarajulu
23.1.25
For President.

[Signature]
22.1.25



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Annual Report — 1923-24 - Recorded

with remarks.

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” ” ” ” ” ” ” 192

” ” ” ” ” ” 192

ORDER.
Mrs

No. 201, dated 9-2- 1925

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2. ~~The~~ ^{Trust} Government ~~has~~ that the instructions contained in Memo no. 5438/A-1, Law (Edn), dated the 25th ^{will} January, 1923, should be observed strictly in future.

70

The P. D. E. C., North Acreh #

The D. P. I. with Copy of the Report.

The 3rd inv. of L. F. accl's with ref. to his

L. F. no. 8499825-1-1924.

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