

Law (Edn) (1926) Department.

Mis SERIES.

G.O. No. 708

DATED 26-4-1926.

[Despatch Abstract.]

District Educational Councils - Revalidated cheques - Return by post to managers
of schools - Postage and registration charges - To be met by the District Educa-
tional Councils.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	231	Law	12-2-23				
	331	Law	3-3-26				

FURTHER PAPERS.

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

DEPARTMENT.

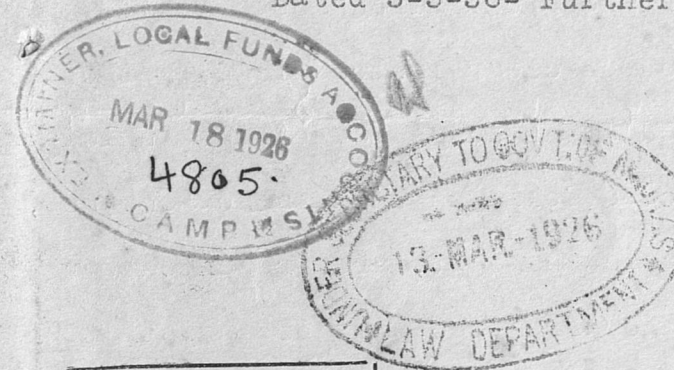
Law & Edu (1029 A)

Received.....192 . Registered.....12-3-1926

Subject.

Revalidation of lapsed cheques- G.O.No. 331 Law (Education)

Dated 3-3-36- Further Instructions Solicited.



Law (Im) Dep

Referred to the Examin
of local fund acct. for remarks.

(By Order)
Assistant Secretary

ENCLOSURES.

No.

Spare copies

R.C. No. 82/26

Station C U D D A P A H, Dated the 8th March 1926

From (Name) M.R.VY.B.P. Devarajulu Naidu Garu B.A.B.L.

(Designation) President, District Educational Council, C U D D A P A H.

To The Secretary to the Government of Madras,

LAW (Education)

Department.

M A D R A S.

Sir,

The Instructions, issued in G.O.No. 331 Law (Education) Dated 3-3-26, regarding the revalidation of lapsed cheques, are contrary to the Instructions contained in G.O.No. 231 Law (Education) Dated 12-2-1922 regarding the transmission of cheques by Registered Post. It will be open for audit objection if the cheques presented for revalidation in the offices are returned to the Managers concerned, carrying out the necessary corrections as required to in Article 237 of the Municipal Account Code, with out deducting the Registration charges from the amount of the Original Cheque. If the amount has to be corrected without cancelling the cheque under the attestation of the Officers, whose duty it would be to sign the cheques, the fact of having done so being noted in the

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the cash book against the original entry and in the counterfoil of the cheques, the alteration will ~~very much~~ affect the accounts. Similar objections were raised by the auditors during the previous years on the accounts of the Council and this Council was obliged to make recoveries from the parties concerned.

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file ②
Under the circumstances explained above I have the honour to request you for clear Instructions whether the Instructions contained in Articles 237 of the Municipal Account Code, have to be followed when lapsed cheques, to be returned to the parties by post, are presented for revalidation, and if so wherefrom the cost of Registration charges ~~to~~ to be incurred on such cheques should be met.

Early orders are solicited.

I have the honour to be,

Sir,

Your most obedient servant,

J. M. Hooper
President. 12.3.26

182126
DESPATCHED
12 MAR 1926

Received 192 Registered 192

Subject.



ENCLOSURES.

No.

Spare copies

L.F. No. 7.

Station Madras, Dated the March 1-4-1926.

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

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

Sir.

pp 1-2 ante
With reference to Endorsement No.1029 A-1, dated 17th March 1926, referring to me for remarks letter R.C.No.82/26 dated 8th March 1926, from the President, District Educational Council, Cuddapah, herewith returned, I have the honour to state that cases of lapsed cheques, presented for revalidation, are not likely to be many. I would therefore suggest that the registration charge for sending the revalidated cheque may be borne by the council itself in all such cases. Thus the necessity for altering the amount of the cheque and making the consequent explanatory entries in the cash book, can be avoided.

2. If on the other hand, the charges for sending the revalidated cheque are to be borne by the Manager of the

-24

the school, the procedure outlined in Instruction (452), Local Boards Manual will have to be followed -viz., the original - cheque will be destroyed, and a new cheque will be drawn and necessary entries made in the cash book.

3. The procedure obtaining in Municipalities which has been approved of in Government Order No.331, Law (Education), dated 3rd March 1926 is simpler and it may therefore be adopted.

The same as the procedure in para 1

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

B. Siva Sankar Rao

For Examiner of Local Fund Accounts.

V.N.K.31/3.

3/13/1-

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Local Boards Manual.

Lapsed Cheques.

18

Instruction (452) All cheques will hold good for three months only from date of issue. If the currency of a cheque should expire owing to its not being presented at the treasury for payment within three months of its issue it may be returned to the drawer who will destroy it and draw a new cheque in lieu of it. The fact of destruction and the number and date of the new cheque will be recorded on the counterfoil of the old cheque ~~and the number and date of the new cheque will be recorded on the counterfoil of the old cheque~~ and the number and date of the old cheque that is destroyed will be recorded on the counterfoil of the new one. The fact of the new cheque having been issued will be entered on the date of issue parenthetically in red ink in the cash book but not in the column for payment. A note will also be made against the original entry in the cash book.

being deducted from the amount of grant and the cheque issued only for the balance of the due out. In regard to revalidation of lapsed cheques the present practice is that local boards article 257 of the Municipal Act, Code number which the cheque has to be simply revalidated and the amount of the cheque being left. The B.D.C., Calcutta, now brings to notice that in some cases it is not possible for him to do so. Change required for revalidation of cheques.

Revalidation of lapsed cheques - D.E.C.

From the P.D.E.C., Cuddapah, Decr. 82, 28.3.26.

Exr. of L.F. Accts, No. L.F. 7, 8, 1.4.26.

Under G.O. No. 231, Law (20) Dept
of 12.2.23, the postage and registration
charges incurred in sending cheques by
registered post to managers of private
elementary schools should be borne
by the managers themselves, the charges
being deducted from the amount of
grant and the cheque issued only for
the balance of the amount due. In
regard to revalidation of lapsed cheques
the present practice is that laid down in
article 237 of the Municipal Account
Code under which the cheque has to be
simply redated ~~and~~ the amount of the
cheque ~~should not be~~ ^{being left} altered. - Vide G.O.
No. 331, Law (20), of 3.3.26.

[AP 501 20]
[AP 501 20]

Mr. [Cm. 1029A]
Mr. [Cm. 1367A]

Revalidation of lapsed cheques - D.E.C.

Under G.O. No. 231, Law (20) Dept
of 12.2.23, the postage and registration
charges incurred in sending cheques by
registered post to managers of private
elementary schools should be borne
by the managers themselves, the charges
being deducted from the amount of
grant and the cheque issued only for
the balance of the amount due. In
regard to revalidation of lapsed cheques
the present practice is that laid down in
article 237 of the Municipal Account
Code under which the cheque has to be
simply redated ~~and~~ the amount of the
cheque ~~should not be~~ ^{being left} altered. - Vide G.O.
No. 331, Law (20), of 3.3.26.

The P.D.E.C., Cuddapah, now
brings to notice that in such cases it
is not possible for his office to deduct the
charges required for returning by registered
post the revalidated cheque to the manager
concerned

concerned. The Exr. of L.F. Accts suggests either of the following two courses for adoption: -

(1) The simple procedure outlined in article 237 of the Municipal Account Code, ~~which is not part of the~~, the postage charges being met by the D.E.C., or

(2) The procedure outlined in instruction 145A of the Local Boards Manual under which the original cheque is destroyed and a fresh cheque issued. In this case the postage charges can be deducted from the amount of the ^{original} cheque and the new cheque issued for the balance.

The Examiner is not, however, in favour of the latter course as it will necessitate some entries in the cash book.

The only objection to the former course is that it entails some expenditure from the funds of the D.E.C. Councils. Attention is, in this connection, invited to the notes in

fr. N. 231, last para, of 12.2.23, from which it will be seen that the proposal that the postage charges for sending cheques might be met from the Councils' funds was disapproved for the chief ^{reason} ~~ground~~ that, if the managers

wanted

11-34 of

[ARSOI 11-34]

[ARSOI 11-34]

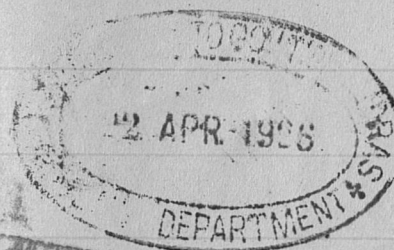
Extract at (2)

(B)

wanted to receive their cheques by registered post, they must pay the charges.

In view, however, of the facts that, as pointed out by the Examiner of L.F. Accts, the cases of lapsed cheques presented for revalidation are not likely to be many and the consequent expenditure will not probably be high, and that the issue of fresh cheques will involve additional work, it is for consideration whether, as a special case, the charges for sending the revalidated cheques may be met from the funds of the D.E.C. The remarks of the Finance Dept. may be invited.

A
CR
10/4
VTK



16.4.26
17.4.26

CR
10/4
VTK
11/4



Fin 122:1 Accts

The proposal at A above may be accepted in Finance - [see letter from the Exr. of Local and Anti. on pages 3-4 of...]

Feb
16.4.26
17.4.26

Law

no. 122 41 Accts-1
19.4.26

Finance (Accts)

19.4.26

49
A draft order is submitted.

22/4/26

18

27/4

V.K.

1029A

Seott. II-5 (3)-25,000-25-11-25. (6)

	Date.	Initials.
When received for Fair-copying.		
When copied	18/4	AK
When examined		
When signed	20/4	
When despatched		

Law (20) DEPARTMENT.

St. Ed. Councils

Revalidated cheques - Return
by post to managers of Schools -
Postage and registration charges - to be
met by the St. Ed. Councils.

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

" " " " " " 192 .

READ ALSO:-

C. No. 1029A From the P.D.C., Cuddapah, No. 82, dated 8-3-1926.

" " 1367A " " " " " " L.F. 7 " 1-6-1926.

" " " " " " " " " " 192 .

ORDER.

Mis.

No. 708, dated 26. 4. 1926.

In para 3 of G.O.
No. 331, Law (20), 27.3.26., it
has been directed that the instructions
laid down in Article 237 of the
Municipal Account Code should be
followed in regard to the
revalidation of lapsed cheques.
It is now represented that under
this procedure it would be not possible
for the St. Ed. Councils to deduct
from the amount of the revalidated
cheque the charges required for
returning it to the manager concerned
by registered post, as required.

by the orders in G.O. No. 231, Law (C), (B)

of 12.2.23. The Govt. consider

that as the cases of revalidation

of lapsed cheques are not likely to be at all numerous

to be many an exception may

be made in their case. They and

accordingly permit the St. Col.

Councils to meet the charges in

such cases from their own funds.

22/4

V.T.K.
23.4

DESPATCHED
9.15. APR 1926

To The P.D.C., Cuddapah. (with
ref. to his letter No. 828, 8.3.26)

" Exr. of L.F. Acds.
Copy to the Presidents of other P.D.C.s
D.P.G.

When given for copying
When copied
When examined
When signed

192

READ AGAIN G.O. No. 192 . DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT ..

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED OF, BRING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

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