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Secy. II-27-60,004-17-11-

EdP.H (1949) Department

MS SERIES.

G.O. NO. 1159 Ed

Dated

18-4-49

8 p.m.

1-206- C.M. H.  
Army

[Despatch Abstract.]

Grants

Teaching Secondary schools under local  
bodies. Financial statements Submission of the  
statement of receipts and charges to the St.

Inspector of Local Fund Accounts. Instructions  
Issued.

### Back Papers.

| G.O. | No.  | Department. | Date.    | G.O. | No. | Department. | Date. |
|------|------|-------------|----------|------|-----|-------------|-------|
|      | 2650 | Ed.         | 12-12-47 |      |     |             |       |

### Further Papers.

| G.O. | No.  | Department. | Date.     | G.O. | No. | Department. | Date. |
|------|------|-------------|-----------|------|-----|-------------|-------|
| G.O. | 3976 | Edn.        | 29-12-49. |      |     |             |       |

GOVERNMENT OF MADRAS.  
Education and Public Health Department.  
G.O.Ms.No.1159, Education dated 18th April 1949.  
Abstract.

Grants - Teaching - Secondary Schools under local bodies -  
Financial statements - Submission of the statement of receipts  
and charges, to the District Inspector of Local Fund Accounts -  
Instructions - Issued.

Read:  
G.O.No.2650 Education dated 12th December 1947.  
From the Examiner of Local Fund Accounts No.L.F.10202  
dated 7-3-49.  
From the Director of Public Instruction R.C.No.1455  
G2/47 dated 21-3-49.

#### ORDER:

In paragraph 2 of G.O.No.2650 Education dated 12-12-47,  
Special Officers of District Boards and Executive Authorities  
of Municipalities were requested to submit to the Director of  
Public Instruction, Madras, not later than the 1st of July each  
year financial statements in duplicate in respect of secondary  
schools under local bodies for the purpose of assessment of  
teaching grants. One copy of it was required to be sent to the  
Examiner of Local Fund Accounts for recording the certificate of  
audit thereon and return to the Director of Public Instruction  
after the audit is completed. The Examiner of Local Fund Accounts  
now reports that the audit of the secondary schools maintained  
by the district boards is generally done during the months of  
May and June and that if according to the existing orders the  
financial statements are received in his office after the audit  
is completed, it may not be possible to check and return the  
financial statements till the next audit. To avoid this delay  
P.T.O.

- 2 -

the Examiner has suggested that headmasters of secondary schools may be required to furnish to the District Inspector of Local Fund Accounts concerned each year before the accounts of the schools are produced for audit, a copy of the statement referred to in rule 12(c) of the rules relating to educational institutions as that these statements may be checked during the test audit of the schools and kept in the office of the District Inspector of the Local Fund Accounts and that the financial statements received from the Director of Public Instruction after the first of July will be checked with reference to the statement of receipts and charges referred to above. The Government accept the suggestion of the Examiner. Special Officer of District Boards and Executive Authorities of Municipalities are accordingly requested to furnish the District Inspector of Local Fund Accounts concerned with a copy of the statement of receipts and charges referred to in rule 12(c) of the rules relating to educational institutions before the accounts of the schools are produced for audit.

(By Order of His Excellency the Governor).

J.M. LOBO PRABHU,

Joint Secretary to Government.

To the Director of Public Instruction.  
 " Accountant General (through Finance Department).  
 To All Special Officers of District Boards.  
 " Executive authorities of Municipalities (through Chairman).  
 To the Examiner of Local Fund Accounts.  
 " Local Administration Department (with enclosure).

True copy/Forwarded/  
 By Order.

KSK  
 Superintendent.

ND/19-4

R.C.No.1455 G2/47

Office of the  
 Director of Public Instruction  
 Madras, dated, 21st Mar. 1949.

FROM

THE DIRECTOR OF PUBLIC INSTRUCTION  
M A D R A S.

TO

THE SECRETARY TO GOVERNMENT  
 EDUCATION AND PUBLIC HEALTH DEPARTMENT  
 FORT ST. GEORGE, M A D R A S.

4 MAR 1949

Sir,

Subject:- GRANTS -- Teaching -- Secondary Schools -  
 Local Bodies -- Financial Statements -  
 Scrutiny in the audit office.

In submitting herewith a copy of the letter from the Examiner of Local Fund Accounts, Madras, L.F.10202 dated 7-3-1949, I beg to state that the orders of the Local Administration Department referred to in para 3 of G.O.No. 2650 Education, dated 12-12-1947 in regard to the maintenance by the local bodies of a subsidiary statement showing particulars of receipts and expenditure of each secondary school, have not been received so far in this office.

2. As the suggestion made in para 2 of the Examiner's letter under reference will facilitate the scrutiny of the Financial Statements in the audit office, I recommend that his suggestion may be agreed to and the local bodies may be advised to furnish the District Inspector of Local Fund Accounts concerned with a copy of the Statement referred to in rule 12(c) of the rules relating to educational institutions, before the accounts of the schools are produced for audit.

Yours faithfully

*K. S. Krishnamoorthy*

For Director of Public Instruction.

22/3

SJ/22/3.

Copy of letter No.L.F.10202 dated 7--3--1949 of the Examiner of Local Fund Accounts, Madras, to the Director of Public Instruction, Madras.

Reference:- G.O.No.2650, Education, dated 12-12-47.

I invite ~~your~~ a reference to paragraph 3 of the Government order quoted above and request you to intimate whether orders of the Local Administration Department have since been received in regard to the maintenance by the local bodies of a subsidiary statement showing particulars of receipt and expenditure of each secondary school, and to furnish a copy thereof, if received.

In paragraph 2 of the Government order under reference the Executive Authorities of local bodies were requested to submit to the Director of Public Instruction not later than the first of July each year financial statements in duplicate in respect of the Secondary Schools under their management for the purpose of assessment of grants payable to the local bodies. One copy thereof has been required to be sent to this Department for recording the certificate of audit thereon and return after the audit is completed. The audit of secondary schools maintained by the District Boards is generally being done during the summer vacation in the months of May and June. If according to the orders of Government the financial statements are received in July after the annual audit of the schools is completed it may not be possible to check and return the financial statements till the next audit in May or June. This will result in consequent delay. To obviate this difficulty it will be desirable if the headmasters of the secondary schools are required to furnish to the District Inspector of Local Fund Accounts concerned each year, before the accounts of the schools are produced for audit, a copy of the statement referred to in rule 12 (c) of the rules relating to the educational institutions. These statements will be checked during the test audit of the schools and kept in the office of the District Inspector of Local Fund Accounts. The financial statements received from the Director of Public Instruction after the first of July can be checked with reference to the statements of receipts and charges referred to above. I request that if you agree with the above proposals, the orders of the Government may be had modified accordingly.

32

1224

Copy of letter No. L.F. 10202 dated 7-3-49 of the District Inspector, Madras, to the Director of Public Instruction, Madras.

Reference: G.O. No. 2650, Education, dated 12-12-47.

I invite your attention to paragraph 2 of the Government order quoted above and request you to indicate whether orders of the District Inspector have been received in regard to the maintenance of local bodies of a subsidiary statement showing particulars of receipts and expenditure of each secondary school, and to furnish a thereof, if received.

In paragraph 2 of the Government order referred to the Executive Authorities of local bodies were requested to submit to the Director of Public Instruction not later than the 1st of July each year financial statements in duplicate in respect of the secondary schools under their management for the purpose of assessment of grants payable to the local bodies. One copy thereof has been required to be sent to this Department for recording the certificate of audit thereon and return after the audit is completed. The audit of secondary schools maintained by the District Boards is generally being done during the summer vacation in the months of May and June. As according to the orders of Government that financial statements are received daily after the annual audit of the schools is completed, it may not be possible to check and return the financial statements till the next audit in May or June. This will result in consequent delay. To obviate this difficulty it will be desirable if the headmasters of the secondary schools are requested to furnish to the District Inspector of Local Fund Accounts concerned each year, before the accounts of the schools are produced for audit, a copy of the statement referred to in rule 12 (c) of the rules relating to the educational institutions. These statements will be checked during the first audit of the schools and kept in the office of the District Inspector of Local Fund Accounts. The financial statements received from the Director of Public Instruction after the first audit can be checked with reference to the statements of receipts and charges referred to above. I request that if you agree with the above proposals the orders of the Government may be modified accordingly.

2224/49

Grants - Teaching - Secondary schools under local

Financial statements - Submission of the statement of

receipts and charges to the District Inspector of

Local Fund Accounts - Instructions - Issued

Read.

G.O. No. 2650 Education dated 12-12-47

From the Examiner of Local Fund Accounts No L.F. 10202 dated 7-3-49

From the Director of Public Instruction R.C. No 1455

62/47 dated 21-3-49

Order No 1159 Education dated 18.4.49

In paragraph 2 of G.O. No 2650 Education dated 12-12-47, Special officers of District Boards and Executive Authorities of Municipalities were requested to submit to the Director of Public Instruction, Madras, not later than the 1st of July each year financial statements in duplicate in respect of secondary schools under local bodies for the purpose of assessment of teaching grants. One copy of it was required to be sent to the Examiner of L.F. Accounts for recording the certificate of audit thereon and return to the D.P.I. after the audit is completed. The Examiner of L.F. Accounts now reports that the audit of the secondary schools maintained by the district boards is generally done during the summer vacation in the months of May and June and that if according to the existing orders the financial statements are received in his office after the audit is completed, it may not be possible to check and return the financial statements till the next audit. To avoid this delay, the Examiner has suggested that headmasters of secondary schools may be required to furnish to the District Inspector of Local Fund Accounts concerned each year before the accounts of the school

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are produced for audit, a copy of the statement to in rule 12 (c) of the rules relating to educational institutions so that these statements may be checked during the test audit the schools and kept in the office of the District Inspector the Local Fund Accounts. The financial statements received from D.P.I. after the first of July will be checked with reference to the statement of receipts and charges referred to above. the Government accept the suggestion of the Examiner. Special Officers of District Boards and Executive Authorities of Municipalities are accordingly requested to furnish the District Inspector of Local Fund Accounts, concerned with a copy of the statement of receipts and charges referred to in rule 12(c) of the rules relating to educational institutions before the accounts of the schools are produced for audit.

11/4/49

11/4/49

11/4/49

To  
 The D.P.I.  
 A.G. (Through Finance)  
 All S.Os of D & Bds  
 All Executive <sup>authorities</sup> officers of Municipalities (through Chairmen)  
 The Examiner of L.F. Accounts  
 L.A. Dept. with copy of S/C 15 DP's letter & exchange

Note.

The draft order may issue with the concurrence of the L.A. Deptt

2. Attention is solicited to para 3 of G.O. No 2650 Education dated 12-12-47 and para 1 of the letter from the Examiner of L.F. Accounts thereon on page 2 C-F. L.A. may be requested to take necessary action if they had not already done so.

2/12/49

11/4/49

LAD

Accepted

separate action is

2650 Edm 12.12.47  
 2650 Edm 12.12.47  
 2650 Edm 12.12.47



6.4.49

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Fin (Ex)

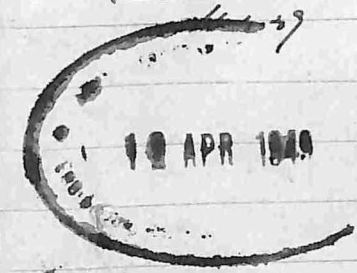
The draft order on pages 1-2 above may be cancelled and the case returned to Exptt.

11.4.49

11.4.49

Exptt

Fin. no. 23665/Exp. P. 1



12.4.49

the draft order may now be signed

12/4/49

S

14/4

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Edm n.o. 22924B, 149-1  
 5-4-49

1/12

The draft was made 5-12-12 and the draft was made 5-12-12

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The draft was made 5-12-12 and the draft was made 5-12-12

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7