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Sectt. II-27-55,004-2-10-47.

E & P. H. (1949) Department.

Ms. SERIES.

G.O. NO. Ms. 3976 Edn.

closed.

Dated

29.12.49.

Supdt.

Sc

0.14/30/51
[Despatch Abstract.]

Grants - Teaching - Secondary Schools under local bodies -
Financial Statements - Statement of receipts and charges -
Transmission of - Revised instructions issued.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G.O.	2650	Edn.	12-12-47				
G.O.	1159	Edn.	18-4-49				

Further Papers.

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

Government of Madras.
Education and Public Health Department.
G.O. No. 3976 Education dated 29th December, 1949.

Abstract.
Grants - Teaching - Secondary schools under local
bodies - Financial statements - Statement of receipts
and charges - Transmission of - Revised instructions
issued.

Read the following:-

G.O.No. 2650 Education dated 12-12-1947.
G.O.No. 1159 Education dated 18-4-1949.
From the Director of Public Instruction No.1154 D3/48 dt.
17-6-49 and 6-10-49.
From the Examiner of Local Fund Accounts No.F.L.6315 dt.22-11-49.

ORDER:-
In modification of all previous orders in the G.Os read
above, Presidents of District Boards, and Executive Authorities of
Municipalities, are requested to prepare the financial statements
of the secondary schools under their managements according to the
instructions issued by the Director of Public Instruction and forward
them to the Examiner of Local Fund Accounts before the 1st of May
every year so as to enable the Examiner to audit the figures entered
in the financial statements and transmit them to the Director of Public
Instruction in batches from 1st July to 31st August. The Examiner is
requested to furnish the Director of Public Instruction with a
certificate of audit and a statement in the form annexed showing the
audited figures only in respect of the items for which a grant is
admissible so as to enable the Director to assess the grant and sanction
the ~~xx~~ amount without delay.

2. It is reported that much difficulty is experienced in checking
the financial statements prescribed by the Director of Public Instru-
ction as the accounts, registers etc. are not properly maintained in
secondary schools. Presidents of District Boards and Executive
Authorities of Municipalities are requested to see that they are
properly maintained in future. The Examiner of Local Fund Accounts is
requested to issue ~~xxxxxx~~ necessary general instructions in
the matter having regard to the defects noticed in the maintenance
of the accounts and registers during the course of audit.

(By Order of His Excellency the Governor.)

T.M.S.Mani,
Additional Secretary to Government.

To
The Director of Public Instruction.
The Examiner of Local Fund Accounts.
The Accountant-General (through Finance.)
All Presidents District Boards.
All Executive Authorities of Municipalities.
(through the Chairmen, Municipal Councils.)
the Local Administration Department.

True copy/Forwarded/By Order.

U. K. S. Mani
Superintendent.

H.E./29.12.

Annexure

p.to. for annexure.

STATEMENT SHOWING THE AUDITED FIGURES OF ADMISSIBLE ITEMS OF EXPENDITURE FOR PURPOSES OF ASSESSMENT UNDER RULE 32 OF THE GRANT-IN-AID CODE.

<u>Income.</u>	<u>Rs.</u>	<u>Expenditure.</u>
1. Total fees due at standard rates.		1. Teaching staff. (a) Salary. (b) Dearness allowance
2. Sale proceeds of articles manufactured in Manual Training classes and garden produce.		2. Clerks and servants. (a) Salary. (b) Dearness allowance.
3. Irrecoverable fees from pupils who leave the school in the middle of a term consequent on the transfer of their parents, who are Government servants, from one station to another in public interest.		3. Rents.
		4. Ordinary repairs.
		5. Contingencies.
		6. Outlay not falling under the above heads.

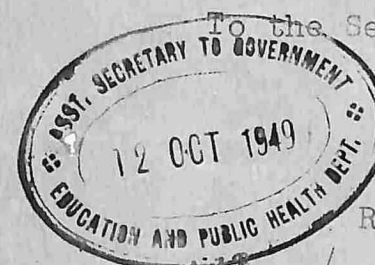
Compensation for

Rs.

1. Fee income foregone under rule 92 M.L.A.
(a) Scheduled castes (Harijans)
(b) Backward castes.
2. Fee concessions granted under the scheme approved by the Director of Public Instruction upto the limit of 10% of the total fees realised in the previous year.
3. Fee income foregone by grant of educational concessions to children and dependants of soldiers who served in the recent war.
4. Fee income foregone by grant of concessions to children of women teachers in Government employ and of those transferred to service under local bodies along with the schools in which they were serving and who continue to render service qualifying for pension.

Post Copy of Telephonic Message No.Rc.1154 D3/48 dated 8.10.1949.

From the Director of Public Instruction, Madras.
To the Secretary to Government,
Education and Public Health Department,
Madras.



Ref: Director's U.O. reply No.1154 D3/48 dated 12-6-1949 regarding the audit of accounts of Secondary Schools under local bodies and the issue of audited statements in batches by the L.F.Audit Department.

Kindly let me know when orders of Government may be expected in the matter.

for Director of Public Instruction.

KHR.9.10.

Dec 10/10

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

Ref: From the Exr. L.F. Accts. No. L.F. 10420, dated 14-3-49.

MEMORANDUM NO. 78758 B, 149-1 Edn. d/24-10-49.

The Examiner of L.F. Accounts is informed that it has been decided that the audit of the accounts of secondary schools under local bodies should continue to be done by the Local Fund Audit staff.

2. The SP 9 is requested as follows: As the audit of the accounts of secondary schools under local bodies is generally done in the months of May and June and since Govt. have in their order No. 1159 Edn. dated 18-4-49 requested the local bodies 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 school are produced for audit, the local bodies may be advised to prepare the financial statements of secondary schools under their management before the 1st of May in accordance with the instructions issued by the Director and send them to the Examiner instead of to the D.P.I. The Examiner may be requested to audit the figures in the Financial Statements and furnish the Director with a certificate of audit, together with a statement showing the audited figures only in respect of the items for which a grant is admissible in the form annexed, so as to enable the latter to assess the grant and sanction the amounts without delay. The Examiner may be advised to send the audited statements in batches from 1st July to 31st August!

3. The Exr. L.F. Accounts is requested to offer his remarks on the procedure

(*) p 27 of in Top file

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suggested by the D.P.I. at a very early date.
As the proposals will facilitate the early disburse-
ment of grants to local bodies the Examiner is
requested to state whether ~~the proposals~~ it is
feasible to accept the proposals of the D.P.I.

To The Exr. of L.F. Accts.
The D.P.I. with copy of p 27 of
in Top file)



L.F. 6315 d 22.11.49

EXAMINER'S OFFICE.

Sub: Grants - Teaching - Secondary schools under local bodies
Financial statements - Submission of the statement of
receipts and charges.

Ref: Government Memo.No. 78758.B1/49-1, Education, d/24-10-49.

There will ordinarily be no difficulty in the procedure suggested by the Director of Public Instruction being followed. But it is however noticed that the accounts, registers etc., are not properly maintained in the schools and that much difficulty is experienced in checking the financial statements prescribed by the Director of Public Instruction which are very comprehensive. This will retard speedy transmission of the statements.

A copy of the form of statement showing audited figures mentioned in the Government Memo may be sent for reference.

(Copy was sent with the memo)
M.D. Shanker Rao
(B.B. SHANKER RAO),
Examiner of Local Fund Accounts.
22.11.

To
The Secretary to Government,
Education & Public Health
Department.

M.B.21/11/49.

Education and Public Health Dept
B 1 section.

Grants - Teaching - Secondary schools under local
bodies - Financial statements - Statement of receipts
and charges - ~~submission of~~ ^{Transmission of} Revised instructions
Issued -----

Read
G.O. No 2650 Education dated 12-12-1947
G.O. No 1159 Education dated 18-4-1949
From the D.P.I. No 1154 D3/48 dated 17-6-49 and 6-10-49
From the Examiner of L.F. Accounts No L.F. 6315 d/22-11-49

Order No 3976 Education dated 29-12-49
MS

In modification of all previous orders in the

Presidents of District Boards and Executive Authorities
of Municipalities are requested to prepare the
financial statements of the secondary schools under
their managements according to the instructions issued
by the Director of Public Instruction and ~~submit~~ ^{forward} them
to the Examiner of Local Fund Accounts before the
1st of May every year so as to enable the Examiner to
audit the figures ^{entered} in the financial statements and
transmit them to the D.P.I. in batches from 1st July to
to 31st August. The Examiner is requested to
furnish the D.P.I. with a certificate of audit and
a statement in the form annexed showing the audited
figures only in respect of the items for which a
grant is admissible so as to enable the Director to
assess the grant and sanction the amount without
delay.

2. It is reported that much difficulty is
experienced in checking the financial statements
prescribed by the D.P.I. as the accounts, registers
etc are not properly maintained in secondary schools.
Presidents of District Boards and Executive Authorities
of Municipalities are requested to see that they are
properly ~~maintained~~ ^{maintained} in future. The Examiner of Local

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Fund Accounts is requested to issue ^{general} necessary instructions in the matter having regard to the defects noticed in the

maintenace of the accounts and registers. during the course of audit

15/12/47
24-12-47
27-12-47

To
The D.P.I. ✓
,, Examiner of L.F. Accounts ✓
,, A.G. through Pin
All P.D.Bs ✓
,, Executive Authorities of Municipalities ✓
through the C.M.Cs ✓
L.A. Department. ✓

28p copies
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Annexure

JA-PEO

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STATEMENT SHOWING THE AUDITED FIGURES OF ADMISSIBLE ITEMS OF EXPENDITURE FOR PURPOSES OF ASSESSMENT UNDER RULE 32 OF THE GRANT-IN-AID CODE.

Income.	Rs.	Expenditure	Rs.
1. Total fees due at Standard rates.		1. Teaching staff. (a) Salary. (b) Dearness allowance.	
2. Sale proceeding Proceeds of articles manufactured in M.T. classes and garden produce. (Manual Training)		2. Clerks and servants. (a) Salary. (b) Dearness allowance.	
3. Irrecoverable fees from pupils who leave the school in the middle of a term consequent on the transfer of their parents, who are Government servants, from one station to another in public interest.		3. Rents.	
		4. Ordinary repairs.	
		5. contingencies.	
		6. Outlay not falling under the above heads.	

Rs.
Compensation for

- 1) Fee income foregone under rule 92 M.E.R.
(a) Scheduled castes (Harijans)
(b) Backward castes.
- 2) Fee concessions granted under the scheme approved by the Director of Public Instruction up to the limit of 10% of the total fees realised in the previous year.
- 3) Fee income foregone by grant of educational concessions to children and dependants of soldiers who served in the recent war.
- 4) Fee income foregone by grant of concessions to children of women teachers in Government employ and of those transferred to service under local bodies along with the schools in which they were serving and who continue to be under ~~under~~ service qualifying for pension.

D.P.I's U.O. Reply No.1154 D3/48 dated 17th June 1949.

I may point out that when I invited the Examiner's suggestion sometime ago on the desirability of devising some method of calculating the grant, which would involve less work than the one outlined in G.O.No.975 Edn. dated 10-5-47, he replied that so long as the grant was to be assessed with ref. to rule 32 of the Grant-in-Aid Code, the check of the financial statements in respect of each school could not be dispensed with and that further, the submission of an audited financial statement to the D.P.I. not later than the 1st of May of each year as laid down in Rule 37 of the Grant-in-Aid Code for the purpose of fixing the amount of grant was not possible, as the annual accounts of the local bodies could be got ready only about the end of May of the succeeding year, and that grants might therefore be sanctioned by the Director with ref. to the unaudited financial statements of the local bodies. Please see in this connection the copy of his letter L.F.No. 4552 dt. 4-10-47 submitted with the Director's letter R.C.No.1455 G2/47 dated 10-10-47 and disposed of in G.O.No.2650 Edn. dt. 12-12-47.

2. However, in view of the objections now raised by the Examiner of Local Fund Accounts and embodied in the U.O. note, the secondary schools under local bodies may be excluded from the purview of the internal audit organisation. But with a view to enabling the Director to assess ~~the~~ and sanction the grants due to the local bodies without delay, the Exr. of L.F. Accounts may be advised to adopt the following procedure in regard to the issue of certificate of audit. As the audit of the accounts of secondary schools under local bodies is generally done in the months of May and June and since Govt. have in their order No.1159 Edn. dated 18-4-49 requested the local bodies to furnish ~~with~~ the District Inspector of Local F Accounts concerned with a copy of the statement of rec

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and charges referred to in rule 12 (c) of the rules relating to Educational institutions before the accounts of the school are xxxproduced ~~for~~ for audit, the local bodies may be advised to prepare the financial statements of secondary schools under their management before the 1st of May in accordance with the instructions issued by ~~them~~ Director and send them to the Examiner instead of to the D.P.I. The Examiner may be requested to audit the figures in the Financial Statements and furnish the Director with a certificate of audit, together with a statement showing the audited figures only in respect of the items for which a grant is admissible in the form annexed, so as to enable the latter to assess the grant and sanction the amounts without delay. Since the Examiner already stated that it was not possible to send an audited financial statement before the 1st of May, he may be advised to send the audited statements in batches from 1st July to 31st August.

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Extract from Note file.

C.No. 46503 from the D.P.I. U.O.No.1154 D3/48 dt.17-6-49. ^{pp 25-26 of} ^{above} ^{in Top file}

Please see the u.o. reply from the D.P.I. at pp.25-26 c.f.

In view of the objections raised by the Exr. of L.F. Accts. the D.P.I. has agreed that the secondary schools under local bodies may be excluded from the purview of the internal audit organisation proposed by him. He has also suggested that the financial statements of the schools may be sent to the Examiner instead of to the D.P.I. and the Examiner may be requested to send the audited statements in respect of secondary schools under local bodies in batches from 1st July to 31st August of each year. Separate action may be taken on this suggestion after consulting the Exr. of L.F. Accounts.

x x x

EDN & P.H. DEPT.(B1)

The remarks of the Examiner of L.F. Accounts may be invited on the proposal of the D.P.I. in the first instance.

Draft memo is subd below for approval

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[Memo No 78758 B1/49-1 Edn d/24.10.49]

C.No. 91385 from the Examiner L.F. Accts No. L.F. 6315 d/22-11-49

Please see the remarks of the Exr. L.F. Accts at p 4. He considers that there will be no difficulty in adopting the procedure suggested by the D.P.I. in ~~respect of the~~ forwarding by the ~~the~~ financial statements submitted by the local bodies for assessment of teaching grants. He has, however, stated that the maintenance of registers by the secondary schools under local bodies is not quite satisfactory and that much difficulty is experienced in checking the financial statements. As the D.P.I. requires the audited statements to be transmitted to him in batches only from 1st July to 31st August, it is submitted that the Examiner's office will have about four months to complete the checking of the statements and to forward them to the D.P.I. for assessment of grants to the secondary schools under local bodies. Also the D.P.I. requires the certificate of audit in respect of only the items specified in the form suggested by him. In view of this, it is for consideration whether the Director's proposal may be accepted and ~~the~~ local bodies ~~may be~~ instructed to send the Exr. of L.F. Accts, the financial statements of secondary schools under their management before 1st of May in accordance with the instructions issued by the D.P.I. so as to enable the Examiner to transmit them after audit to the Director before 31st August. A copy of the form requested for may be sent to the Examiner.

2. L.A and Finance may see.

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EDN No. 78758 B1/49-2 Edn

ADMINISTRATION DEPT.

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12/12/49

The proposal of E & P H is accepted.

Fm (Exp. A)

The proposal of E & P H. at 'A' above may be agreed to in Finance also. Instructions may also be issued to see that

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the accounts, registers, etc. are properly maintained by the School,
in order to facilitate the checking of the financial statements by
the revenue of L.F. accounts.

14.12.49 E.P.H.

E.P.H.(B.).

Please see the notes of L.A and Finance above. They
have agreed to the proposal of this Dept. to accept the suggestion
of the S.P.D. regarding the submission of financial statements
in respect of receipts and charges of secondary schools under the
management of local bodies. The draft order submitted below
~~without the proposal~~ is for approval.

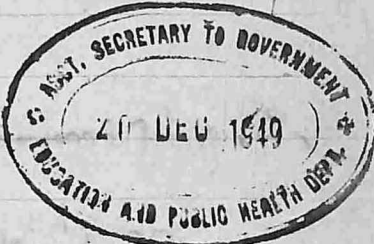
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