Scott. II-27—60,004—17-11-48

1950

# Ed (~~194~~ ) Department.

MS SERIES.

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closed
~~ban~~
54/pt.

**G.O. NO.** 217 Ed,

**Dated** 28.1.50

22X

G.O. pp 1(a) & 1(b) notes
from XX on p 3 to end

[Despatch Abstract.]

## Back Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

## Further Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

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GOVERNMENT OF MADRAS
Education and Public Health Department
G.O.Ms.No.217, Education, dated 28th January 1950.

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ABSTRACT.

SCHOOLS - Secondary - Local bodies - Test Audit of accounts - Conduct at Schools instead of at the District Headquarters - Suggestions - Not accepted.

-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-

Read:-

From the Special Officer, District Board, Visakhapatnam, L.Dis. No.15644/49 dated 21-10-'49.
" " President, District Board, Tanjore, RC.No.A.1132079/49 dated 1-12-'49.
" " Special Officer, District Board North Arcot RC.No.30801 B8/49 dated 10-9-'49.
" " " " " " South " Ref.C.No.20898-A-9-A-3 dated 28-9-'49.
" " Examiner of Local Fund Accounts, L.F.6473 dated 26-11-'49.
" " President, District Board, Malabar, Ref.C.2-53630/49 dated 18-12-'49.
" " President, District Board, Tirunelveli, B.6-36887/49 dated 23-12-'49.

G.O 2192 Ed
4.9.48.
G.O 1635 Ed
2.11.44.

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ORDER:

The Government have considered the suggestion that the test audit of the accounts of the Secondary Schools under local bodies should be conducted annually at the schools themselves and have decided that the present system of

P.T.O.

1(b)

-2-

auditing the accounts at the office of the Inspector of Local Fund Accounts concerned at the District Headquarters should be continued.

(By order of His Excellency the Governor)

J.M. Lobo Prabhu,
Secretary to Government.

To
The Presidents of District Boards.
" Director of Public Instruction, Madras.
" Examiner of Local Fund Accounts.

True copy/Forwarded/By order

R.S.Krishnaswami
SUPERINTENDENT.

JV.31-1.

---

Local Administration Department

(3)

ASST. SECRETARY TO GOVERNMENT
29 OCT 1949
EDUCATION AND PUBLIC HEALTH DEPT.

From
D. Padmanabhan Esq., I. C. S.,
Collector and Special Officer,
District Board, Visakhapatnam.

To
The Secretary to the Government
Education & Public Health Department,
Fort St.George, Madras.

L. Dis. No.15644/49 dated 21-10-1949.

Sir,

83894
5

SUB:- Audit - Test Audit relating to Accounts of Secondary schools- conduct of annual audit at the schools themselves suggested.

REF:- Letter R.C.No. 32079/49 dated 22-8-1949 of the Special Officer, District Board, Tanjore.

----

I submit that the suggestions made by the Special Officer, District Board, Tanjore, in his letter referred to above, will - - obviate to some extent, the difficulties, at present experienced, in the matter of audit of school accounts.

27-10
For Special Officer.
24/10

Copy to the Special Officer, District Board, Tanjore for information.

(2)

(X)

E... H.
B.

83834/49. Audit. Test Audit relating to Accounts of Secondary schools - Conduct of annual audit at the schools themselves suggested.

2/12

P.I.f.

From the S.O., Dt. Bd., Visakapatnam No. 15644/49 d. 21-10-49.

Memo 83834 B1/49-1 Edn d. 16.11.49.

16/11/49

The ~~S.O.~~ President Dt. Bd., Tanjore is requested to send a copy of the letter No. 32079/49 d. 22.8.49 of the S.O., Dt. Bd. Tanjore on the above subject. ~~to spot through the Examiner of L.F. Accts at a early date.~~

16-11-49

21/11

18-11-49

15-11-49

To

The President Dt. Bd. Tanjore.

~~The Exam. of L.F. Accts.~~

87 3

From
Sri V.Nadimuthu Pillai, M.C.A.,
President, District Board,
Tanjore.

To
The Secretary to Government,
Education & Public Health Department,
Fort St. George,
MADRAS.

Enc: 1.

Rc.No.A11.32079/49, dated 1-12-1949.

Sir,

ASST. SECRETARY TO GOVERNMENT
10 DEC 1949
EDUCATION AND PUBLIC HEALTH DEPT.

Sub:- AUDIT - Test Audit relating to accounts of secondary schools - Conduct of annual audit at the schools themselves - Suggested.

Ref:- Government Memorandum No.83834-B1/49-1, Education, dated 16th November 1949. p 2 c/e

9644

In this office Rc.No.A11.32079/49 dated 22nd August 1949, the Examiner of Local Fund Accounts, Madras was addressed and a copy of the same was communicated to all Special Officers of District Boards. I am enclosing a copy of the reference as called for. p5

2. The Examiner of Local Fund Accounts, Madras has since written to this office in L.F.No.5663 dated 11-11-1949 that it is not administratively convenient to have the test audit of the secondary schools conducted at the respective schools and that the audit may therefore have to be conducted at the District Head-quarters.

3. The difficulties experienced in the past by the District Board in the matter has been explained in detail in my letter to the Examiner and the suggestion for the conduct of the test audit in the schools themselves was made in the interest of the administration of the District Board.

4. Under the circumstances, I request that Government may be pleased to order the removal of the inconvenience referred to by the Examiner of Local Fund Accounts, Madras and for the conduct of the test audit of the secondary schools (which are growing in strength year after year) at the respective schools so as to avoid the hardships of the school staff and increasing expenditure on account of travelling allowance etc., of the staff attending to audit at the District Head-quarters and to facilitate easily reference to reco

P.T.O.

4

and personal contact of the audit~~s~~ and the school staff which will go a long way to minimise the number of minor objections.

FOR PRESIDENT.

VG.2/12. 2.12.49

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6 5

Copy of letter Rc.No.All.32079/49 dated 22-8-1949 of the Collector and Special Officer, District Board, Tanjore addressed to the Examiner of Local Fund Accounts, Madras.

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Sub:- AUDIT - Test Audit - Annual school accounts - Secondary Schools - Tanjore District Board - Conduct of Audit at the schools themselves - Suggested.

...

The Annual Test Audit of the accounts of Board Secondary Schools in this district is at present being conducted by the staff attached to the District Inspector of Local Fund Accounts, Tanjore during the summer vacation of the schools in the Tanjore town, in the District Board's Office or in the office of the District Inspector of Local Fund Accounts, Tanjore. The number of secondary schools under the district board were 13 till the year 1947-48. Five secondary schools were opened during 1948-49. The accounts of the seventeen schools for the year 1948-49 were audited at Tanjore during the months of May and June 1949. The audit of the accounts of the Board High School, Kuttalam has since been taken up as the accounts and registers were not ready till the middle of July 1949. Three more secondary schools have been opened in June 1949 and the total number of schools the accounts of which will have to be audited will be 21 (18 High Schools and 3 Middle Schools) in the year 1949-50.

2. The clerks of the schools and sometimes also the Headmaster or an assistant of the school have to come and stay at Tanjore with all the school records and registers relating to the year of audit for periods ranging from 10 to 20 days. One of the peons of the school has also to be at Tanjore throughout the period of audit. A good deal of inconvenience is experienced in carrying the records and registers from the school to Tanjore and back. There is also the risk of the records being damaged or lost in transit.

3. To obviate the practical difficulties experienced, it is suggested that the test audit of the secondary schools may be conducted conveniently in the headquarters of the schools and the programme of audit of the school accounts may be so arranged as to -- synchronise with the audit of the accounts of the local bodies at the school headquarters or nearby.

4. If the suggestion is adopted there is bound to be ample scope for personal contact of the audit and school staff and the presence of the Headmasters during the audit of the accounts in the school will help to minimise the number of objections and facilitate immediate rectification of minor defects in the accounts. Reference to previous year's records and registers will also be quite easy.

5. Records or vouchers maintained in the District Board's Office required in connection with the audit of the accounts in the schools can easily be arranged to be taken to the schools from Tanjore and any verification of the registers and accounts of the District Board's Office may be made by the auditor on return from camp and before drafting the final report on the audit of the school accounts.

6. A statement showing the names of schools, strength of pupils, strength of staff, the time taken for audit for 1948-49 accounts, particulars of staff engaged in audit at Tanjore, expenditure on travelling allowance of the above staff in connection with the audit of each school and the names of the local bodies in the area or nearby is enclosed for reference. It could be seen that the adoption of the system suggested by me will not involve additional expenditure.

7. I would therefore request that my suggestions may be approved so that the test audit of Board Secondary Schools for 1949-50 to be conducted in May or June 1950 may be arranged to be done at the respective headquarters of the schools instead of at Tanjore town.

(True copy)

FOR PRESIDENT,
DISTRICT BOARD, TANJORE.

2.12.49

## LIST OF BOARD SECONDARY SCHOOLS IN TANJORE DISTRICT FOR WHICH TEST AUDIT WAS CONDUCTED BY THE AUDIT STAFF AT TANJORE FOR 1948 - 1949.

1948-1949.

| Serial No. (1) | NAME OF SCHOOL. (2) | Strength of pupils (3) | Strength of teaching staff. (4) | Staff engaged in Test Audit duty at Tanjore. (5) | Time taken for audit (6) | Amount of T.A. paid. (7) | Name of local Body in the area. (8) | REMARKS. (9) |
|---|---|---|---|---|---|---|---|---|
| | | | | | DAYS. | Rs. | | |
| 1. | Board High School, TIRUVARUR | 1440 | 54 | 2 Clerks and one peon | 16 | 64 | TIRUVARUR unicipality. | |
| 2. | Do. KUTTALAM. | 1019 | 39 | Audit for the year not yet conducted. | | | Kuttalam chayat Board (Major). and re-Union. | |
| 3. | Do. NANNILAM. | 724 | 29 | One Clerk and a peon. | 11 | 39 | NANNILAM do. | *The school has a hostel attached to it and the accounts are also audited besides the school accounts and the period is not included on this. |
| 4. | Do. THIRUTHURAI-PUNDI. | 907 | 35 | Headmaster and two Clerks. | 9 | 57 | THIRUTHURAI UNDI " | |
| 5. | Do. PAPANASAM. | 530 | 24 | One clerk and a peon. | 11 | 33 | PAPANASAM " | |
| 6. | Do. AYYAMPET. | 755 | 28 | One clerk and a peon | 16 | 42 | AYYAMPET " | |
| 7. | Do. PATTUKKOTTAI (Boys) | 862 | 35 | Two clerks and one peon. | 18 | 93 | PATTUKK AI " | |
| 8. | Do. PATTUKKOTTAI (Girls) | 196 | 14 | Tamil pandit, clerk and a peon. | 10 | 67 | | |
| 9. | Do. KOOTHANALLUR | 420 | 21 | One clerk and a peon | 14 | 46 | KOOTHANALL " | |
| 10. | Do. KODAVASAL. | 614 | 25 | One clerk and a peon. | 12 | 38 | KODAVASAL " | |
| 11. | Do. ORATHANAD. | 447 | 18 | One clerk and a peon | 12 | 37 | ORATHANAD " | |
| 12. | Do. RAJAMADAM | 301 | 14 | One clerk. | 7 | 25 | Non Panchayat area near ADIRAMPA AM Pancha t. | |
| 13. | Do. MUTHUPET. | 307/12 | 11 | Headmaster for one day, one teacher and clerk. | 7 | 54 | MUTHUPET ( jor) | |
| 14. | Do. Board MIDDLE SCHOOL VEDARANIYAM. | 255 | 10 | Headmaster and an assistant. | 6 | 30 | VEDARANIYAM Panchayat (MAJOR) | These five Middle Schools opened in 1948-49 have been converted as high schools with higher forms from the schools year 1949-50. |
| 15. | Board do. AMMAPET. | 288 | 10 | One teacher, Headmaster and a peon. | 10 | 37 | AMMAPET do. | |
| 16. | do. KORADACHERI. | 150 | 9 | One teacher, for six days and ~~Headmaster and a peon.~~ watchman for one day. | 6 | 20 | KORADACHE do. (Minor) | |
| 17. | do. MANALMEDU. | 192 | 9 | One teacher | 6 | 25 | MANALMEDU do. (Minor) | |
| 18. | do. ARANTHANGI. | 134 | 7 | Headmaster and peon. | 12 | 72 | ARANTHANGI do. (Major) | |
| 19. | do. KILAPERUMPALLAM. | Opened during 1949-50. | | ------ | -- | --- | KILAPERUMP AM do. (Minor) | Middle Schools opened in 1949-1950. |
| 20. | do. VALLAM | | | | | | VALLAM DO. (Major) | |
| 21. | do. NACHIARKOIL. | | | | | | NACHIARKOI do. (Minor) | |

DISTRICT BOARD'S OFFICE,
TANJORE: Dated 22.8-49.

( TRUE COPY)

Sd. C. VEDACHALAM,

(80) B 9

Local Administration Department.

From

The Special Officer,
District Board, N.Arcot,
Vellore.

To

The Secretary to Government,
Local Administration Department,
Fort St. George, MADRAS.

Through

The Examiner of Local Fund
Accounts,
Madras.

EXAMINER OF LOCAL FUND ACCOUNTS
4120
15 SEP 1949
MADRAS

ASST. SECRETARY TO GOVERNMENT
6 DEC 1949
EDUCATION AND PUBLIC HEALTH DEPT.

LOCAL ADMINISTRATION DEPARTMENT
52227
28 NOV 1949
SECRETARIAT, MADRAS

Rc.30801-B8-49 dated 10..9...1949.

Sir,

Sub: AUDIT - Test - Audit - Annual School Accounts - Conduct of audit at respective schools - Suggested.

...

L A Deptt
E & P. Hos
25.11.49
95186
5
Pri 30/11
Dno. 52227-49-18
1/12/49

The Annual Audit of Board Secondary Schools in this District is being conducted by the staff of the District Inspector of Local Fund Accounts at District Headquarters viz. Vellore during the summer vacation. The number of High Schools is 13 and Middle school is 2 in this District.

2. The clerks of the school and sometimes Headmasters stay at Vellore with all the school records and registers which have to be retained as per manual records in-conveniencing the routine work at the headquarters. Some are lost during transit, while travelling from school village to Vellore. The records are also damaged during transits. To obviate the practical difficulties experienced, it is suggested that the test audit may be conducted in the headquarters of the respective schools.

3. If the suggestion is adopted there is bound to be ample scope for personal contact of the audit and school staff and will help to minimise the number of objections. References to previouss year's records and registers will also be quite easy.

4. The verifications of records and registers maintained in the District Board's office may be taken up by the audit on return from school audit and before drafting the final report on the school audit.

5. I request that my suggestion may be approved so that the test audit may be taken up at the respective school villages from the year 1949-50 instead of at the headquarters.

FOR SPECIAL OFFICER. 12/9/49

G.T.12.9.

12/9

6473
LF d26 11.49

Office of the Examiner of Local Fund Accounts, Madras.

...

(N) FORWARDED. (M)

2. A reference is invited to the orders in G.O.No. Ms. 1435, Edn., dated 2.11.1944 and G.O. Ms. No.2197 Edn., dated 4.9.1948. For the reasons already explained the present system of auditing the accounts at District Headquarters may be continued.

B.B. Shanker Rao
(B.B.SHANKER RAO.)
EXAMINER OF LOCAL FUND ACCOUNTS.
26.11.

To:

The Secretary to Government,
Local Administration Department, MADRAS.

11

Ref.C.No.20898-49-A3. South Kanara District Board Office,
Mangalore, Dated 28-9-1949.

From

Syed Ahmed Sahib Bahadur, B.Sc,(Hons),
Special Officer, South Kanara Dt.Board.

LOCAL ADMINISTRATION DEPARTMENT
SECRETARIAT, MADRAS

To

The Secretary to Government,
Local Administration Department,
M A D R A S.

Sir,

43557

Subject: AUDIT - Test Audit - Annual - School accounts - Board Secondary Schools - South Kanara District Board - conduct of.

===

The annual test audit of the accounts of Board Secondary Schools is at present conducted by the District Inspector of Local Fund Accounts, South Kanara and his staff during the summer vacation of the schools in the office ~~of the office~~ of the District Inspector of L.F.Accounts at Mangalore. The number of secondary schools under the District Board is 8.

2. The clerks of the schools and sometimes also the headmaster or an assistant of the school have to come and stay at Mangalore with all the records and registers relating to the year of audit for periods ranging from 8 to 10 days. A good deal of inconvenience is experienced in carrying the records and registers from the school to Mangalore and back. There is also the risk of the records being damaged or lost in transit.

3. To obviate the practical difficulties experienced, it is suggested that the test audit of the accounts be of Board Secondary Schools may be ordered to be conducted conveniently in the headquarters of the schools and the programme of audit of the school accounts may be so arranged as to synchronise with the audit of the accounts of Local Bodies at the school headquarters or nearby.

4. If the suggestion is adopted, there is bound to be ample scope for personal contact of the audit and school staff and the presence of the headmasters during the audit of the accounts in the school will help to minimise the number of objections and facilitate immediate rectification of minor defects in the accounts of the schools. Besides reference to previous years records and registers will also be quite easy.

5. Records or vouchers maintained in the District Board Office required in connection with the audit of the accounts in the schools can be easily arranged to be taken to the schools from Mangalore and any verification of the registers and accounts of the Dt.Board office may be made by the auditor on return from camp and before drafting the final report on the audit of the school accounts.

6. I therefore request that sanction of Government may kindly be obtained to permit the conduct of the annual test audit of school accounts at the headquarters of the schools instead of at Mangalore in the circumstances stated above.

FOR SPECIAL OFFICER.

RM/4-10-49.

5/10

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R/7

LOCAL ADMINISTRATION DEPARTMENT
30 NOV 1949
30/11
SECRETARIAT, MADRAS

ASST. SECRETARY TO GOVERNMENT
8 DEC 1949
EDUCATION AND PUBLIC HEALTH DEPT.

C

52371

Local Adm. Depto

Endt. 43557. C/49-1 dated 12.X.49

Referred to the Examiner of Local Fund Accounts for remarks.

Asst Secretary to Govt
11.X.49

L.S.
11/X
11/X/49

To

The Examiner of L.F. Accounts.

EXAMINER OF LOCAL FUND ACCOUNTS
3570
MADRAS

p.9 ante

**OFFICE OF THE EXAMINER OF LOCAL FUND ACCTS.**

L.F. 6529 d. 29.11.49

A reference is invited to this Office L.F.6473 dated 26-11-49 on a similar proposal of the Special Officer, North Arcot District Board, Vellore.

2. The Government endorsement with the letter of the Special Officer is returned herewith.

B.B. Shanker Rao.
(B.B.SHANKER RAO.)
EXAMINER OF LOCAL FUND ACCOUNTS.
29.11.

Extract above P. 5 infra

95754
G

To
The Secretary to Government,
L.A. Department.

L.A.D
C

52227-49-10
1.12.49

Cl. see Ex's Endt. above. The pp. referred to have been sent to E & P.H. Depto for consideration with L.A. v.o. 52227.49-10 dated 1.12.49. This may also be forwarded to E & P.H. in continuation

5.12.49

Kn
5.12.49

E & P.H
5/12/49

Dp6/12

L.A. v.o. 43557-C.2
7.12.49

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13

(10)

C

Ref.C.No.20898-49-A3

South Kanara District Board Office,
Mangalore, dated ~~30-11-1949~~ 2.12.49

From

Sri B. Manjayya Hegde, B.A,B.L.,
President, District Board, S.K.

To

The Secretary to Government,
Local Administration Department,
MADRAS.

LOCAL ADMINISTRATION DEPARTMENT
4 DEC 1949
53074
SECRETARIAT, MADRAS

Sir,

Sub: AUDIT - Test audit - annual - school accounts- Bd.Secondary schools - conduct of.
Ref: This office Ref.C.No.20898-49-A3 dated 28-9-49 P.11 ct.

I request that orders of Government on the subject referred to above may kindly be obtained and communicated to me at an early date.

B. M. Hegde
PRESIDENT
District Board, South Kanara.

S/2-12-49
2/12

11 ~~2~~/15

Office of the Examiner of L.F. Accounts.

L.F.6473, dated 26-11-49.

Forwarded.

N M

2. A reference is invited to the orders in G.O.No. 1435-Edn., dated 2-11-44 and G.O.No.Ms.2197-Edn., dated 4-9-48. For the reasons already explained the present system of auditing the accounts at District Headquarters may be continued.

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16 ~~09~~

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Ref.C.2.53630/49.

Malabar District Board's Office,
Kozhikkode, dated 18th Dec.1949.

LAD. 55731-1-C+D-49
23.12.49.

LOCAL ADMINISTRATION DEPARTMENT
55731
23 DEC 1949
B
SECRETARIAT, MADRAS

ASST. SECRETARY ... EDUCATION AND PUBLIC HEALTH DEPT.
27 DEC 1949

C.D

From

Sri K.A. Mukundan, B.A.,
President.

To

The Secretary to Government,
Local Administration Department,
Madras.

L.A.D
C.D

E.&P.H. Dept no
RN
23/12
for Asst. Secy
23/12

Sir,

Audit- Test audit- Annual- Secondary school accounts- Malabar District Board- Conduct of audit at the schools- suggested.

------

Vide below

101066
S

In his letter No. Rc. A.11. 32079/49 dated 22-8-1949, copy appended, the Special Officer, Tanjore District Board, suggested to the Examiner of Local Fund Accounts, that the annual audit of Board secondary school accounts may be conducted at the respective schools themselves. As the suggestions contained in the Special Officer's letter were reasonable and applicable to this Board also with 17 high schools under it now and with a few more likely to be added to the number next year, the Examiner was addressed by the Special Officer of this Board also recommending the suggestions of the Special Officer, Tanjore District Board, and requesting him to examine the matter and accord his approval to the proposal. The Examiner has replied that it is not administratively convenient to have the test audit of the schools conducted at the respective schools. I request that Government may be pleased to consider the proposal and pass suitable orders in the matter.

Br
20/12

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Encl. 1.

K.A. Mukundan
20/12
President.

## Appendix.

Copy of letter No. Rc. All.32079/49, dated 22-8-1949 from the Special Officer, Tanjore District Board to the ~~Special Officer, Malabar District Board.~~ Examiner of L.F. Accounts

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Audit- Test Audit- Annual- school accounts- secondary schools- Tanjore District Board- Conduct of audit at the schools themselves- Suggested.

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95 1/12/49

The Annual Test Audit of the accounts of Board secondary schools in this district is at present being conducted by the staff attached to the District Inspector of Local Fund Accounts, Tanjore during the summer vacation of the schools in Tanjore Town, in the district Board's Office or in the office of the District Inspector of Local Fund Accounts, Tanjore. The number of secondary schools under the district board were 13 till the year 1947-48. Five secondary schools were opened during 1948-49. The accounts of seventeen schools for the year 1948-49 were audited at Tanjore during the months of May an

June 1949. The audit of the accounts of the Board High schools Kuttalam has since been taken up as the accounts and registers were not ready till the middle of July 1949. Three more secondary schools have been opened in June 1949 and the total number of schools the accounts of which will have to be audited will be 21 (18 high schools and 3 middle schools) in the year 1949-50.

2. The clerks of the schools and sometimes also the headmaster or an assistant of the school have to come and stay at Tanjore with all the school records and registers relating to the year of audit for periods ranging from 10 to 20 days. One of the peons of the school has also to be at Tanjore throughout the period of audit. A good deal of inconvenience is experienced in carrying the records and registers from the school to Tanjore and back. There is also the risk of the records being damaged or lost in transit.

3. To obviate the practical difficulties experienced, it is suggested that the test audit of the secondary schools may be conducted conveniently in the headquarters of the schools and the programme of audit of the school accounts may be so arranged as to synchronise with the audit of the accounts of the local bodies at the school headquarters or nearby.

4. If the suggestion is adopted there is bound to be ample scope for personal contact of the audit and school staff and the presence of the headmasters during the audit of the accounts in the school will help to minimise the number of objections and facilitate immediate rectification of minor defects in the accounts. Reference to previous year's records and registers will also be quite easy.

5. Records or vouchers maintained in the District Board's office required in connection with the audit of the accounts in the schools can easily be arranged to be taken to the schools from Tanjore and any verification of the registers and accounts of the District Board's Office may be made by the auditor on return from camp and before drafting the final report on the audit of the school accounts.

6. A statement showing the names of schools, strength of pupils, strength of staff, the time taken for audit for 1948-49 accounts, particulars of staff engaged in audit at Tanjore expenditure on travelling allowance of the above staff in connection with the audit of each school and the names of the local bodies in the area or nearby is enclosed for reference. It could be seen that the adoption of the system suggested by me will not involve additional expenditure.

7. I would therefore request that my suggestion may be approved so that the test audit of board secondary schools for 194 1949-50 to be conducted in May or June 1950 may be arranged to be done at the respective headquarters of the schools instead of at Tanjore town.

Sd/---------------
For Special Officer.

(True copy)

Br
20/12

2/2

20/12
President.

Kns/20/12/-.

LAwo 521-1 C&D-50
6.1.50

LOCAL ADMINISTRATION DEPARTMENT
B
5 JAN 1950
SECRETARIAT, MADRAS

7 JAN

B (14) ~~25~~ 18

521

No. B.6.36887/49. Tirunelveli District Board Office.
Enc: Dated the 23rd December 1949.
From

L.A.D(C.D)

Sri D.S. Authimoolam,
President, District Board,
Tirunelveli.

E & P.H. Dept uo

To

Kn
5.1.50 for [illegible]

The Secretary to the Government of Madras,
Local Administration Department,
MADRAS.

Sp 5/1

Sir,

1725
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Sub:- Audit - Test Audit relating to accounts of secondary schools in the District - Conduct of the annual audit at the schools themselves - Suggested.

The Special Officer, District Board, Tanjore has suggested and requested the Examiner of L.F. Accounts, Madras that the audit of the secondary schools accounts may be arranged to be conducted in the respective schools themselves, since much difficulties are experienced in conducting the same in the District Headquarters. In this office also the Examiner was addressed pointing out the same difficulties expressed by the Special Officer, District Board, Tanjore requesting to arrange for the audit of the accounts of secondary schools in the respective schools themselves. But the Examiner has informed that it is not administratively convenient to have the test audit of the secondary schools conducted at the respective schools. Now there are 14 secondary schools under the control of this District Board.

In the interest of the administration of all District Boards in general, I request that the secondary schools accounts may kindly be arranged ~~to~~ be audited in the respective schools themselves from the next year ~~onwards.~~

P.T.O.

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onwards.

D. C. Arthinmoolam
30/12/49
President.

K.M.S. 27.12.

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(15)

Ref.C.No.20898-49-A3

South Kanara District Board Office,
Mangalore, dated 13-1-1950

From

Sri B. Manjayya Hegde, B.A,B.L.,
President, District Board, S.K.

To

The Secretary to Government,
Local Administration Department,
MADRAS.

D
23 JAN 1950

ASST. SECRETARY TO GOVERNMENT
28 JAN 1950
EDUCATION AND PUBLIC HEALTH DEPT.

2816

6546

Sir,

Sub: AUDIT - Test Audit - annual - school accounts - Bd.Secondary schools - conduct of.
Ref: This office Ref.C.No.20898-49-A3 dated 28-9-49 and 1-12-1949.

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I request that orders of Government on the subject referred to above may kindly be obtained and communicated to me at an early date.

B. M. Hegde
PRESIDENT,
District Board, South Kanara

S/17-1-50

L.A.D

E. & P.H. dept us.

23/1/50 for Asst. Secy.

L.A.U.O. 2816-50-1C.
25-1-50

B8/CFD ⑯ 21

ASST. SECRETARY TO GOVERNMENT
2 - FEB 1950
EDUCATION AND PUBLIC HEALTH DEPT.

LOCAL ADMINISTRATION DEPARTMENT
30 JAN 1950
4195
SECRETARIAT, MADRAS

No. B-6-36887/49
Encl.
From

Tirunelveli District Board Office.
Dated the 24th January 1950.

Sri D.S. Authimoolam,
President, District Board,
Tirunelveli.

To

The Secretary to the Government of Madras,
Local Administration Department,
MADRAS.

Sir,

Sub:- Audit - Test Audit relating to Accounts of Secondary schools in the District - Conduct of the Annual Audit at the schools themselves - Orders - Requested.

7992

Ref:- This office letter No.B-6-36887/49 dated 23--12--49.

I request that early orders may kindly be passed on this office reference cited above.

L A D (c9?)
E & P H Dept us
KN
31-1-50 for Atley

D S Authimoolam
President. 28/1

Tsc/25.1.

AJ 31/1

L.A.U.D. 4195-50-1C
1.2.50

⑰

Local Administration Department.

From
Sri Nalluri Rajaiah,
President, Dt. Bd.
Guntur.

To
The Secretary,
Education & Public Health
Department,
Government of Madras, MADRAS.

ASST. SECRETARY TO GOVERNMENT
3- FEB 1950
EDUCATION AND PUBLIC HEALTH DEPT.

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Roc No. A11 - 14982 - D.B. of 47 . Dated 29--1--1950.

Sir,

Sub: Audit - accounts of Secondary schools under the Guntur Dt.Bd.- conduct of the audit at the schools during the time of audit of accounts of Major Panchayat Boards whereever exist- suggested.

8028
5/

...

At present the annual audit of the accounts of the Secondary schools is being conducted at Guntur. This causes much dislocation of work besides the expenditure to be borne by the District Board towards the travelling allowance and conveyance charges of the records. There are 49 Secondary schools under the Guntur District Board and out of these some of them exist either in the areas of such Panchayat Boards or within a radius of 5 miles of the Major Panchayats. The Major Panchayat Boards are visited by the audit staff for the annual audit. If the accounts and Financial statements of the secondary schools aforestated are also audited during the visit of the auditors to the major panchayat Boards, this will beth save dislocation of work and expenditure.

P.T.O.

-2-

If this suggestion is acceptable I request that the Government may be pleased to issue necessary instructions to the Examiner of L.F. accounts, Madras to instruct audit staff accordingly hereafter.

PSR 1/2
Compared by. 8 1/2

N. Rajaiah 1.2.50
President.

R.0217 Ed
28.1.50

95186/49

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(18)

From
Sri V. Nadimuthu Pillai, M.C.A.,
President, District Board,
Tanjore.

To
The Secretary to Government,
Education & Public Health Department,
Fort St. George, MADRAS.

R.C.A11.32079/49 dated 25.1.1950.

ASST. SECRETARY TO GOVERNMENT
1- FEB 1950
EDUCATION AND PUBLIC HEALTH DEPT.

Sub: Audit - Test audit of accounts of Secondary Schools - conduct of annual audit at the school headquarters - suggested.

Ref: This office R.C.No.A11.32079/49 dated 1.12.1949.

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7328

I invite your kind attention to my above reference and wish to inform you that Presidents of other District Boards viz., South Arcot, South Kanara, Malabar and Tinnevelly have informed me that they have also addressed Government for ordering the conduct of the audit of the school accounts at the school headquarters, in view of the difficulties experienced in the present system of audit at the district headquarters.

As the change suggested in my reference to the Examiner of Local Fund Accounts, Madras in R.C.A11.32079/49 dated 22.8.1949 (copy furnished to Government in the above reference) is mostly in the interest of the District Board Educational institutions in general and beneficial for all the District Boards in the province, I request that Government may be pleased to approve of the change suggested and issue orders for adoption of the same by the Audit Department for audit of accounts of schools from the year 1949-50 which is to take place in May and June 1950.

FOR PRESIDENT.

H.A. 28.1

28/1

From
Sri A. [illegible] Pillai, B.A., B.L.,
President, District Board, [illegible]

To
The Secretary to Government,
Education & Public Health Department,
Fort St. George, MADRAS.

R.C.No.A11.32079/49 dated 25.1.1950.

ASST. SECRETARY TO GOVERNMENT
14 FEB 1950
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

Sub: Audit - Test audit of accounts of Secondary Schools - conduct of annual audit at the school headquarters - suggestion.

Ref: This office R.C.No.A11.32079/49 dated 1.12.1949.

I invite your kind attention to my above reference and wish to inform you that Presidents of other District Boards viz., North Arcot, South Kanara, Malabar and Tinnevelly have informed me that they have also addressed Government for ordering the conduct of the audit of the school accounts at the school headquarters in view of the difficulties experienced in the present system of audit at the district headquarters.

As the change suggested in my reference [illegible] accounts, [illegible] dated [illegible] copy furnished to Government [illegible] in the interest of the [illegible] Educational Institutions in general and beneficial for all the District Boards in the province, I request that Government may be pleased to approve of the change suggested and issue orders [illegible] by the audit department [illegible] of accounts of schools from the year 1949-50 which is to take place in May and June 1950.

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Cr.No 95186/49

Memo

Dr 25/1/50

JV 31.1

8/31

(19)

27

S.P.M (B.I)

Schools - Secondary - Local bodies - Test audit of accounts - Conduct at schools instead of at the District Headquarters - Suggestions - not accepted

p1 cf From the S.O. Dt Board Visakhapatnam - L.Dis No 15644/49 d 21.10.49
p3.4 cf From the P. D.B. Tanjore Rc. No A-11 32079/49 d 1.12.49
p9 cf From the S.O. Dt Bd North Arcot Rc. no 30801 B8/49 d 10.9.49
p11 cf From the S.O Dt Bd South Kanara Ref. C.No 20898 - A-9.A-3 d 28.9.49
p9 cf & p15 cf From the Examiner of L.F. Accounts L.F. 6473 d 26-11.49
p16 cf From the President Dt Bd Malabar Ref C2 53630/49 d 18.12.49
p18 cf From the President Dt Bd Tirunelveli Rc 36887/49 d 23.12.49
p9 cf ~~From the Examiner of L.F. Accts No 6473 d 26-11.49~~

P.T.O

Order/Ms No 217 Education dated 28-1-50.

The Govt have considered the suggestion that the test audit of the accounts of the secondary schools under local bodies should be conducted annually at the schools themselves and have decided that the present system of auditing the accounts ~~at~~ ~~at~~ at the office of the Inspector of Local Fund Accounts concerned at the Dt Head quarters should be continued

24.1.50

25-1-50

4/2/50

To

The Presidents of Dt Bds
" D.P.I.
" Exr of L.F. Accts

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GOVERNMENT OF MADRAS
Education and Public Health Department
G.O.Ms.No.217, Education, dated 28th January 1950.

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ABSTRACT.

SCHOOLS - Secondary - Local bodies - Test Audit of accounts - Conduct at Schools instead of at the District Headquarters - Suggestions - Not accepted.

-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-

Read:-

From the Special Officer, District Board, Visakhapatnam, L.Dis. No.15644/49 dated 21-10-'49.
" " President, District Board, Tanjore, RC.No.A.1132079/49 dated 1-12-'49.
" " Special Officer, District Board North Arcot RC.No.30801 B8/49 dated 10-9-'49.
" " " " " " South " Ref.C.No.20898-A-9-A-3 dated 28-9-'49.
" " Examiner of Local Fund Accounts, L.F.6473 dated 26-11-'49.
" " President, District Board, Malabar, Ref.C.2-53630/49 dated 18-12-'49.
" " President, District Board, Tinnelveli, B.6-36887/49 dated 23-12-'49.

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ORDER:

The Government have considered the suggestion that the test audit of the accounts of the Secondary Schools under local bodies should be conducted annually at the schools themselves and have decided that the present system of

P.T.O.

-2-

auditing the accounts at the office of the Inspector of Local Fund Accounts concerned at the District Headquarters should be continued.

(By order of His Excellency the Governor)

J.M. Lobo Prabhu,
Secretary to Government.

To

The Presidents of District Boards.
" Director of Public Instruction, Madras.
" Examiner of Local Fund Accounts.

True copy/Forwarded/By order

R S Krishnaswami
SUPERINTENDENT.

JV.31-1.

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(V)

Ed P.H.
B1

95186.
~~83834~~/49

Schools - Secondary - Test Audit relating to Accounts of Secondary schools - conduct of annual audit at the Schools themselves instead of at District headquarters - Reconsideratn of orders - Declined.

(N) Read G.O. 1635 Ed. d. 2.11.44.
(M) .. G.O. 2197 Ed. d. 4.9.48
p3 c/f From the President, Dt Bd. Tanjore No. A.11.32079/49 d. 1.12.49
p9 c/f .. S.O.., Dt Bd., Vellore No. 30801-B8-49 d. 16.9.49
p11 c/f .. Dt Bd., South Kanara No. 20898-49-A3 d. 28.9.49.
p9 c/f .. Exmr. of L.F. Accts No. 6473 d. 26.11.49

Order/Ms. No. Edn. d.

The Govt decline to reconsider the orders
(M) - issued in G.O. 2197 Ed. d. 4.9.48. The present

P.T.O

Accts

System of auditing the accounts of secondary schools under local boards at District headquarters will be continued.

SR
13/12/49

RSN
13-12-49

29-12-49

ASST. SECRETARY
23 Dec 1949
87690 Auk
FINANCE DEPART

To

The Pt. Dt Bd. Tanjore
" South Kanara
" North Arcot.

To all ~~Ptos~~ of Dt. Boards.
S/L 2 Re D.P.I.
Re Ex. 1
L.F.A.s

AP

LOCAL ADMINISTRATION DEPARTMENT
54657
1 DEC 1949

Note

The order may perhaps be communicated to all Ps of Dt Bds as otherwise likely to address Govt with reference to the circular issued by the PDB Tanjore.

para 1 on p 3 c

L-A and Finance may see.

RSN
15/12/49

14/12/49

S | 15/12

LA
Fin

15/12/49

Edn. 0.9518681/49
15.12.49

L.A.D. (C & D)

May be perused and passed on to Finance.

21.12.49

Fin.

KW
20.12.49

LA. 20 54657-1D
22.12.49

22/12

3

Fin (Accts)

The draft order on pp 1-2 above may be perused.

27.12.49

27/12/49

CCK
27.12.49

Fin. 87690 Accts/49-1
27.12.49

ASST. SECRETARY TO GOVERNMENT
10353
28 DEC 1949
EDUCATION AND PUBLIC HEALTH DEPT.

RSN
28/12/49

Edn (B1)

The order on pp 1-2 ante may now be issued

29-12-49

H.M. (E & L)

S | 3/1

Let me have a note about the merits of the proposal that is objectionable

3/1

2/4/1

XX

The annual audit of the accounts of secondary schools under District Boards is conducted in the office of the District Inspectors of Local Fund Accounts concerned. For some years past, Presidents of District Boards have been urging the Govt to have the audit done in the respective schools in continuation of the Panchayat Board Audit by the auditor who takes up the latter, as most of the schools are situated in Panchayat towns. The grounds urged by the Presidents of District Boards are ~~(1)~~ The clerks of the schools and sometimes also the headmaster or an assistant of the school have to go and stay at the headquarters with all the school records and registers relating to the year of audit for a number of days causing much inconvenience and risk of the records being damaged or lost in transit. If the audit is done in the respective schools the difficulty pointed out could be avoided and there will be some advantage also - There will be scope for the audit staff to come into personal contact with the school staff and the presence of the headmaster during the audit of the accounts

para 2 p 5 c

in the school will minimise the number of objections and facilitate immediate rectification of minor defcts in the accounts and reference to previous years' records and registers will also be quite easy. The expenditure on travelling allowance to the staff in connection with the audit could also be saved.

The Examiner of Local Fund Accounts has already considered these objections and his remarks will be found on on pp 3-4 N.f of G.O. No 1635 Education dated 2-10-44. (He has drawn attention to those remarks now) (N) His reasons for continuance of the present system are

(1) That if the audit of the secondary school accounts are conducted in continuation of the audit of the accounts of major panchayats by the same auditor, the audit of the accounts of the secondary schools will be delayed and it may not be possible to finish it before the close of the summer vacation.

(2) There is a decided advantage in having the audit of all the secondary schools done in the District Inspector's office simultaneously by different clerks under the supervision of the Dt Inspector who guides the clerks and reviews their work. If the audit of the school accounts is to be done in the schools, the work will have to be entrusted to Asst. Inspectors or sufficiently senior clerks and for this purpose the audit staff will have to be strengthened.

(3) If the schools can avoid expenditure on payment of travelling and daily allowances to the school staff for going to the office of the District Inspector, the staff deputed by the District Inspector for test audit in the schools themselves will have to be paid t.a. and D.A. and if this is borne by the local bodies, there will be no saving in the expenditure.

From the reasons advanced by the Examiner of Local Fund Accounts, it will appear that a separate staff will have to be detailed for test audit of the accounts of secondary schools and this cannot be entrusted to the staff auditing the accounts of panchayats as the number of schools has considerably increased in recent years and it is necessary to have the audit done expeditiously before the close of the summer vacation, as the audited ~~accounts~~ statements of receipts and charges ~~that~~ are required ~~for~~ by the D.P.I. for the assessment of teaching grant to the institutions. The proposal will involve the strengthening of the audit staff and additional expenditure to Govt. Nothing new has been advanced by the Presidents of Dt Bds now. In the

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circumstances and in view of the present financial stringency it is for consideration whether the proposal to have the test audit of the accounts of secondary schools under local bodies, done in the schools themselves may be negatived. M

The file may be circulated to H.M. (Edn) with reference to his minutes on page 3 ante.

Edn. u.o. 95186 B1/49.2
17.1.50.

15.1.50

Finance may again see the file for remarks on 'M' above prior to re-circulation.

17-1-50

17/1/50

Fin (Accts)

(Prev. Fin note on p 3 above.)

The minute of H.M. (Edn) on p. 3 above and the further note may be perused.

This Dept may agree ~~with~~ to the proposal at M above.

18.1.50

18/1/50

3853
JAN 1950
FINANCE DEPARTMENT

Test audit of the accounts of Secondary Schools under local bodies cannot be entrusted independently to the clerks of the L.F.Audit Department. If the audit is to be done efficiently, it must be done by the clerks only under the ~~discretion~~ direction and control of the District Inspector. This can be arranged only at his office at District Headquarters. Otherwise he will also have to be going about to every school and this is not a practical proposition, with the present scale of staff of one District Inspector for each District. This proposal has been considered in detail on several occassions and found impracticable.-- vide G.Os at (N) and (M). There is no case for a re-consideration.

ASST. SECRETARY TO GOVERNMENT
4812
20 JAN 1950
EDUCATION AND PUBLIC HEALTH DEPT.

Fin. u.o 3853 Accts/50T
19.1.50

19.1.50

EPH

Edn & PH Department
Bl. Section

Notes from page 3 ante may be perused. The Finance Dept have agreed to the proposal at M on page 5 ante.

The file may now be circulated to HM (Edn & L) with reference to his minutes on page 3 ante.

20.1.50 20-1-50

S

May leave the status quo undisturbed

H. M (E & L)

23/1

SECRETARY, EDN. AND P.H. DEPT.
24 JAN 19[illegible]
GOVERNMENT OF MADRAS

6/24/1

A draft order is submitted below for approval.

24.1.50 25-1-50