

500 (1950) Department.

Ms. SERIES.

closed
to
Sign

G.O. NO. 3268

Dated 8/12/50.

[Despatch Abstract.]

Libraries — Madras Libraries Act
1948 — Account and Procedure
G.O. No. 3268.

Back Papers.

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

Further Papers.

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

T.9-Ldn.I.135

Office of the Accountant General, Madras.
Fort St. George, Dated 30 September 1950.

From The Accountant General,
Madras.

To The Secretary to the Government of Madras,
Education Department,
MADRAS.9



Subject:- Public Libraries Act 1948 - Brought into force from 1.4.50.

Sir,
I invite a reference to G.O.No.627 dated 28.2.50 on the subject noted above and request the issue of orders of Government on the following points.

(i) Accounting Procedure. Under Section 13(1) of the Public Libraries Act, 1948, each Local Library authority has to maintain a fund called the Library Fund from which all its expenses are to be met. Evidently the account to be opened at the treasury is of the nature of a banking account to be operated on in accordance with Chapter IV of Part III of M.T.C.Vol.I. In that case the exact nomenclature of the head of account under which the transactions connected with the fund are to be recorded may be determined by Government so as to enable this office to issue necessary instructions to the Treasury Officers.

(ii) Agency for audit. Rule 19(7) read with Rule 25 of the G.O. cited above lays down that the audit of the annual accounts is to be conducted by auditors approved by the Director. This apparently means that the audit of the transactions connected with the fund will be conducted by a private agency.

In this connection, a question has been raised whether it is necessary for this office to undertake the local audit of the grants sanctioned by the Director in pursuance of Rules 20-22 of the G.O. cited above as in the case of teaching grants sanctioned by the Director of Public Instruction. Specific orders of Government are requested on this point.

2. The favour of early orders of Government is solicited.

Yours faithfully,

(Signature)

(N.Narayanaswami)
Deputy Accountant General.

(Signature)

asv

*90/1630/100
30/9/50*

(M) E-15

Mem: No. 30294-E/50-2 dt 2.11.50

Public Library Act, 1948 - Accounting Procedure etc. Repe. Also let T. 9. 2m I-135
9.30. 9.50.

7 of

(X)

The A.C. is in force
Mem: No. 1634 dt 2.11.50, 9.30.50,
the Gov. directs that the audit
of the accounts of library funds of
public libraries maintained by local
body authorities under the M. P. L.
Act 1948 & the rules framed there
under by the Exr. of L. P. A. C.
and his department staff be audit
by the A.C. under rule 13(1) of the

33
3/11

In with
up 2nd

Public Library Act, 1948, each
local library authority has to
maintain a fund called the
Library Fund. The accounting pro-
cedure laid down in the case of
the Local Funds in Chapter IV
of Part III of M. T. C. Vol I will
apply to this fund also.
According to the list of Major
& Minor heads of account, the
funds are classified as under the
major head "Deposits of Local Funds" into
the following minor heads:—
(i) Dt. Funds (ii) R. Funds.
(iii) Contingent Funds (iv) Other
Funds. Part C. Minor Funds—
Emend. funds (v) Village
Panchayat fund (vi) ^{in progress} new
details head 'Library Fund'

may be opened under the Minor
this. This has to be recorded in the
transaction. The A.C. is required
to open his account at an early date.

[Faint handwritten notes on the left page, including "J. H. S." and "28.11.50"]

J. H. S.

R. V. 20.11.50

Very urgent



To

The Accountant General,
Madras.

The Secretary to the Government of Madras
Education Department.

Subject:- Public Libraries Act, 1948 - Accounting procedure.
**

Sir,

With reference to Government Memorandum No.30294-E/50
-2 Education dated the 2nd November 1950, I am to state that
there is no audit objection to the Library Fund being treated
as a Local Fund and to a new detailed head "Library Fund"
being opened under "Deposits of Local Funds - Other Funds -
Other Miscellaneous Funds" to accommodate the receipts and
disbursements connected with the Fund administered by the
Local Library Authority in each district under the Madras
Public Libraries Act, 1948.

Yours faithfully,
[Signature]
28.11.50
Deputy Accountant General.

Libraries — Madras Library Act
1948 — Accounting procedure
Gross per cent.

Revs.

100% From the AG Tg. En. I 135-9
309.50

100% From the AG Tg. LF 50-51/512
2811.50

Ord/Ms 3268 (En) 28.8.12.50

100%

The Govt. since then
the Library fund 'Cushnetts' now
sach 13(1) of the Public Library
Act, 1948 be ~~classified~~ as
a Local fund and a new
detailed new 'Library Fund'

"P II. Deposits &
Advances (Deposits
not bearing interest)
(2) Other Deposits
Accounts -

be opened under Deposits of
Local Fund - C. & the funds - (iv)
the Miscellaneous Fund - to
accommodate the receipts and
disbursements connected with the
fund in question

Copy to
D.P. 9

The D. P. 9
AG (M)
Exp. 2 LF
A/c.

Copy to Fin (BG)
for opening the
head.

2. The AG is in-
formed that the Govt.
have authorized the Examiners
of L. & Account to audit the
Accounts of the Library Fund.
No audit of those accounts by
AG will be necessary.

28.11.50.

cf

(6)

Encl

From the A.G. Tg. Encl 135 8
309 50

Public Library Act. 1948 —
Questions of audit etc

The A.G. has raised two
points for clarification.
Point (1)

100A

1-19

It requests to be
informed of the exact nomenclature
of the head of account under which
the transactions connected with the
library fund are to be recorded
so as to enable his office to
issue necessary instructions to the
Treasury Officer.

1-5 - p

There is no rule
23 of the Library Rules which
provides that all moneys received
by the local library authorities shall
be deposited in the nearest
Gov. Treasury. The point raised
by the A.G. is not embodied
in the rules. The result of
this may be written on this
point.

Point (2)

1-5 of (X)

The A.G. requests
specific views of Govt. as to
who shall audit the transactions
of the library fund. Orders have
already issued in G.O. 1634 Encl.
of 30.5.50 that the audit

of the accounts of library funds of public libraries maintained by local library authorities under the M.P.L. Act 1948 & the M.P.L. Rules 1950 be undertaken by the Exr. of L.F. A/c & his department staff. The A.G. may be informed accordingly. The file may be sent to Fin. for remarks.

JB
205
9.10.50
1070

An audit by the A.G. will not be necessary. His. may offer remarks on this point also.



Edn no 30294 E/50-1 10.11.50

Fin (Accts).

Please see the notes the En. Dept. at pages 1-2 above.

Point (2) on p.1 above. Finance is in agreement with the view of the Edn. Dept. at M above. The A.G. will not undertake the audit.

Point (1) on p.1 above: - Under section 13(1) of the Public Libraries Act, 1948 each local library authority has to maintain a fund called the "Library Fund". The accounting procedure laid down in the case of the local funds in Chapter IV of Part III of M.T.C. Vol I, will apply to this fund also. According to the list of Major & Minor heads of acct, the funds are classified under the major head "Deposit of Local Funds" with the following minor heads: -

- (i) District Funds (ii) Municipal Funds (iii) Cantonment Funds
- (iv) Other Funds: - Port & Marine Funds, Education Funds, & Village Panchayat Fund.

The A new detailed head "Library Fund" may be opened under the Minor head "Education Fund" with necessary to record the transactions contemplated in the A. G. 2-ASP/ADS R 25.10.50 27.10.50 Edn.



Accts E (A) En (2)
Please see the notes & Fri. on p.2 above. A draft memo. is submitted.

JB
11150

21150

134 Issues of Memo. no. 30294 - E/50 24.10.50
154 For the A.G. on Tn. L.F. 50-51/592 28.11.50.

Please see the A.G. ref on p.54. The A.G. has no objection to the debit proposed by Fin. at A on p.2 above. A draft order is submitted. His. may see.



Edn. n.o. 30294 E/50-3 30.11.50.

29.11.50

307 Fin.

Finance (Accts)

[Previously seen in Finance on p.2 above] The A.G. has no objection that there is no audit objection to the debit proposed by this dept. at A on p.2 above. The draft order below may be perused. The head of account mentioned therein may be amplified as indicated in pencil.

Thro B.G.

21.10.50

57150 for 57170

61250

1150

Fin no 98948 Accts 1

7-12-50



En (2)

From

by

8:12.50

39549

(2)

Canada 8.9 on 2000-7-11
The 1st of 2000-7-11
The 1st of 2000-7-11
The 1st of 2000-7-11
The 1st of 2000-7-11

1000-7-11
1000-7-11
1000-7-11