Sectt. II-29—25,503—6-12-24.

Law (Education) (1925) Department.

Ordy. SERIES.

G.O. No. 1633

DATED 18-9-1925.

[Despatch Abstract.]

Elementary Education Fund.

Audit report - 1924-25 - Municipal Council, Virudhunagar - Recorded

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
GO	544	Mis LE	17.4.25				
GO	1171	Mis LE	17.7.24				

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
GO	437	R LE	27.6-25				
GO	2105		10.11.1926				

1

Report on the audit of the accounts of the Elementary Education Fund of the Virudunagar Municipality for the year ending 31st March 1925 by Mr. J. M. Hooper, Examiner of Local Fund Accounts, Madras..

2

The final audit of the accounts for the period was commenced on 12th June 1925 and ended on 27th June 1925.

2. During the period under audit, the office of Chairman was held by M.R.Ry., M.S.P.SenthiKumara Nadar Avl.,

ASST. EXAMINER L.F.AC. 8-AUG 1925 SOUTHERN CIRCLE

3. A statement of receipts and expenditure is appended.

4. The audit was conducted by District Inspectors, Messrs. N. Gopalakrishna Rao and P. Desikachari, in accordance with the rules on the subject, and a note on the defects discovered during it has been forwarded to the Chairman. The general result is satisfactory.

p 13 9 D

5. In Government Order No.1171 Mis. Law (Education), dated 17th July 1924, sums of Rs.2,850/- under 'ordinary' and Rs.450 under 'capital' were fixed as the contribution from the General Account to the Elementary Education Fund. But only Rs.2,587-8-5 plus Rs.208-7-9 were actually transferred to "Elementary Education - ordinary" and "Elementary Education- Capital" respectively. The difference due to the Elementary Education Fund should now be adjusted.

p 2 infra

Hooper.

Examiner of Local Fund Accounts.

V.N.K.

W. 14.7.25

2

Virudhunagar Municipality.

Elementary Education Fund 1924- 1925.

3

Receipts.	Actuals.	Revised estimate for 1924-25.
Ordinary.		
Government Grants.		
(ii) proviso to Sec.37	1,212- 0- 0	1,212- 0- 0
Contribution from General Accounts.	2,527- 8- 5	2,488- 0- 0
Capital.		
Contribution from General Accounts.	208- 7- 9	6,250- 0- 0
Total	3,948- 0- 2	

Expenditure:-	Actuals.	Revised estimate for 1924-25.
Ordinary.		
Staff.		
Salaries and allowances		
Masters.	2,624- 6- 1	2,700- 0- 0
Clerks and servants.	72- 0- 0	75- 0- 0
Contingencies.		
House rent	636- 0- 0	615- 0- 0
Other items	160-11- 3	170- 0- 0
Total	3,493- 1- 4	
Capital		
Equipment		
Furniture and apparatus.	68- 4- 9	200- 0- 0
Library books and maps.	140- 3- 0	200- 0- 0
Total	208- 7- 9	
Advances recoverable.	84- 0- 0	
~~Closing balance~~ Total	3,785- 9- 1	
Closing balance.	162- 7- 1	
	3,948- 0- 2	

(True Copy)

Superintendent.

V.N.K.

14.7.25

4

C No 562/25

Ae.

3

4

Report on the audit of the accounts of the Elementary Education Fund of the Virudhunagar Municipality for the year ending 31st March 1925 by Mr. J.M.Hooper Examiner of Local Fund Accounts, Madras

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ASSTT. EXAMINER L.F.A.C. 9-AUG 1925 SOUTHERN CIRCLE

The final audit of the accounts for the period was commenced on 12th June 25 and ended on 27th June 1925.

2. During the period under audit, the office of Chairman was held by M.R.Ry. M.S.P.Senthikumara Nadar Avl.

3. A statement of receipts and expenditure is appended.

4. The audit was conducted by District Inspectors, Messrs. N.Gopalakrishna Rao and P.Desikachari, in accordance with the rules on the subject and a note on the defects discovered during it has been forwarded to the Chairman. The general result is satisfactory. p 11 9 (D)

5. In Government order No. 1171 Mis Law (Education) dated 17th July 1924, sums of Rs. 2,850/- under 'ordinary' and Rs. 450/- under 'control' were fixed as the contribution from the General Account to the Elementary Education Fund. But only Rs. 2587--8--5 plus Rs. 208--7--9 were actually transferred to "Elementary Education ordinary" and "Elementary Education capital" respectively. The difference due to the Elementary Education Fund should now be adjusted.

Sd/ J.M.Hooper,
Examiner of L.Fund Accounts.
(True-copy)

Paras 1 to 4.

Noted.

Para 5:- At the time of submission of the revised estimate for 1924-25 and the budget estimate of this municipality for 1925-26, the same objection was raised by the Director of Public Instruction. In para 4 of this office letter R.O.C. 617/24 dated 12-2-25 to Government (copy enclosed) it was clearly explained that no elementary education fund has been constituted by this municipality under section 32 of the Elementary Education Act and that no education cess has been levied. Thereupon both the revised and budget estimates of the elementary education fund have been approved by Government in G.O.No. 544 dated 17th April 1925. Further, in accordance with the instructions of the Assistant Examiner in his letter No. 818 Ramnad dated 2--10--24, (copy forwarded) such of the amounts as was required to be expended every month from the general funds was transferred to Elementary Education fund account. In the face of the Government order, and the Assistant Examiner's letter quoted above, no further sum is to be adjusted to the Elementary Education Account.

Not strictly Govt

V.V.Shenmu 5/8

Vice-Chairman,
Sm/3-8-25. Virudhunagar Municipality.

4/ -5

Copy of Virudhunagar Municipal Council's resolution No. 140 dated 30th July 1925.

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140. Audit report on the Elementary Education Fund Accounts of this municipality for the year ending 31st March 1925 together with the Chairman's replies there-to.

Resolution:- Read the audit report. The Chairman's reply was approved.

Sd/ M.S.P.Senthikumara Nadar,
30--7--1925,
Chairman.

(True-copy)

ASST. EXAMINER L. F. AC. SOUTHERN CIRCLE 9 AUG 1925

V. V. S[illegible]
7/8
Vice-Chairman.

Municipal office
Virudhunagar.
Dated 1--8--1925. Sm/3-8-25.

5 6

Lf No 4903 d 8/9/25

Examiner's Office.

Audit Report on the Elementary Education Fund accounts of the Virudunagar Municipality for 1924-25.

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1 Forwarded to the Secretary to the Government of Madras, Law (Education) Department, with copies of the Chairman's replies and the resolution of the Municipal Council.

2 Para 5. The provision made in the budget should be transferred in full to the credit of the Elementary Education Fund under Government Order No.1479, Law (Education), dated 19th September 1924. The instructions of the Assistant Examiner of Local Fund Accounts relate to the method of transferring funds from the General fund to the Elementary Education Fund in the early part of the year.

plank

SECRETARY TO GOVT. OF MADRAS
9--SEP 1925
LAW DEPARTMENT

L-Edn 2812C
9/9/25

B. Siva Sankara Rao
~~for~~ Examiner of Local Fund Acct

P.M.B.
7.9.

6

Law (Education) Deptt. 7

C. No. 2812 C - From the Examiner of Local Fund Accounts, No. 4903, dated 8-9-1925.

Subject:- Audit report - 1924-25 -Elementary Education Fund - Municipal Council, Virudunagar -

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p 5 c. f.

Paragraph 2 of the Examiner's note.

In the budgets approved by the Government the municipal contribution for 1924-25 was shown as follows:

	Budget Estimate	Revised Estimate.
	D p 13 of G.O. No. 1171 LE / 17.7.24	C pp 4-5 of G.O. No. 544 L / 17.4.25
	Rs.	Rs.
Ordinary	2,850	2,488
Capital	450	6,250
	-----	-----
	3,300	8,738
	-----	-----

C

p 7 of G.O. No. 544 LE / 17.4.25

The reduction under "ordinary" in the revised Estimate was excused because of the enhanced contribution exhibited under "capital"

2. The audit report shows that the actual contribution was Rs. 2,528 under 'Ordinary' and Rs. 208 under 'Capital' or a total of Rs. 2,736. The chairman's explanation at page 3 c. f. is not satisfactory. The council may now be asked to make good the difference. A draft order is submitted.

p. 2, c.f

[initials] 16-9-25

[initials] 16-7-25

V.TK 18/9

Sectt. II-5 (a) -28,703-6-12-24. (6)

Law (Education) DEPARTMENT.

	Date.	Initials.
When received for Fair-copying.		
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~~XXXXXXX~~ Elementary Education Fund - Audit report - 1924-25 - Municipal Council, Virudunagar -- Recorded.

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

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

READ ALSO:—

C. No. 2812 C From the Exr. of L. F. Accts., No. 4903, dated 8-9-1925.

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

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

ORDER. No. 1633, dated 18-9-1925

Misc

p 3 c.f.

3,300
2736
564

To

C. M. C., Virudunagar.
" Exr. of L. F. Accts.
" D. P. I. with copy of statement, report + C.M.C's explanation

R. a month after issue.

Recorded.

2. The Government are unable to accept the explanation of the chairman, municipal council, Virudunagar for ~~the~~ reducing ~~of~~ the municipal contribution to the elementary education fund from Rs. 3,300 to Rs. 2,736. The difference of Rs. 564 should be credited to the fund and that fact reported to Government at an early date.

16.9.25 16.9.25

V.TK 18.9

DESPATCHED
19 SEP 1925

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ENCLOSURES TO C. No.

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LETTER OF GOVERNMENT.							
STATEMENT WITH DITTO.							
PAPERS NOT FILED OF, BEING MEANT FOR DESPATCH IN ORIGINAL.							

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