

Law (1925) Department.
(Education)

Ordinary SERIES.

G.O. No. 2098

DATED 9-12-1925

[Despatch Abstract.]

Elementary Education Fund--Municipal Council, Salem--
Audit Report 1924-25--recorded.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Cw 979 mis E 11/10/25 Cw 100 mis E 18-7-24							

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Cw 11 R 7/11/26							

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

The final audit of the accounts for the period 1st April 1924 to 31st March 1925 was commenced on 1st June 1925 and ended on 26th -- June 1925.

2 During the period under audit the Office of Chairman was held by M.R.Ry. S.C. Venkatappa Chettiar Avl., B.A.B.L.,

3 A statement of receipts and expenditure is herewith attached

4 The audit was conducted by District Inspector Mr. M. Ghaffar Khan Sahib in accordance with the rules on the subject and a note on the defects ~~discovered~~ discovered during it has been forwarded to the Chairman. The general result is fairly satisfactory.

5 Annual verification of tools and plant registers.

The verification of tools and plant and furniture in the --- several elementary schools under the control of the Council was not conducted either by the Chairman or by a Councillor as required by Article 367 of the Municipal Account Code.

Reply:-- The annual verification has been done during the --- months of June and July 1924. Whether it be to satisfy an audit objection of the previous year or not it is a verification done --- during the year under audit. The Examiner of Local Fund Accounts who was addressed in the matter explains that as the verification was not done soon after March the matter had to be reported. Article 367 of the Municipal Account Code which has been quoted as the --- authority for the objection lays down that verification should be made annually but does not prescribe any ~~prescribed~~ fixed month or date for the same. Proper authority for the same may be quoted for future guidance.

(True copy)

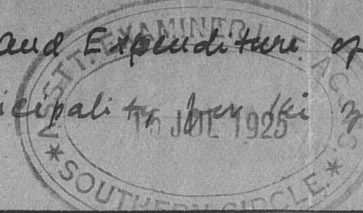
S.M.S.6/11

Chairman

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Statement of Receipts and Expenditure of the Elementary Education Fund
of the Salem Municipality for the year 1924-25.



Budget Estimate	Actuals 24-25
	Debits.
	Ordinary:-
30000	1. Staff. 28030 0 4
3800	Contingencies and equipment renewals 3844 11 11
100	Prizes and Scholarships - - -
1000	Repairs to buildings 878 3 6
34900	Total, Running Charges 32752 15 9
34900	Total Elementary Edn., Ordinary Charges 32752 15 9
	Capital:-
1000	Equipment 595 14 9
1000	Total Elementary Education - Capital
	Credits.
	Ordinary:-
	School fees
	Other receipts 294 1 1
15625	Appropriation from Government grant - under the proviso to Section 37. 15259 0 0
75	Appropriation from endowments and contributions. 142 9 10
19200	Appropriation from Revenue to Elementary Education - Ordinary. 17209 12 11
34900	Total Elementary Edn. Ordinary receipts. 32905 7 10
	Capital:-
	Capital receipts
1000	Appropriation from Government grants
1000	Add - Appropriation from Revenue. 463 9 7
	Total Elementary Education - Capital. 463 9 7

M. Chaffer Khan
D. J. Salem
3-7-25

28030	0	Staff	30000
384	11	Contingencies and equipment	3800
-	-	Repairs and alterations	100
878	3	Provision for contingencies	1000
3252	15	Total remaining charges	34900
3252	15	Total Elementary Edn. Ordinary charges	34900
292	4	Capital :-	1000
-	-	Equipment	1000
-	-	Total Elementary Education Capital	1000
494	1	Ordinary :-	15252
15252	0	Capital :-	72
142	0	Appropriation from Government grant	19200
15209	12	Appropriation from Government grant	34800
3297	7	Total Elementary Edn. Ordinary receipts	1000
-	-	Capital :-	1000
-	-	Appropriation from Government grant	1000
-	-	Add - Appropriation from Revenue	1000
-	-	Total Elementary Education - Capital	1000

3 (X)
Extract from the Proceedings of the Municipal Council, Salem, passed at
its meeting held on 31-10-1925 192
XXX

748 Read report on the audit of the Elementary Education Fund
Accounts of the Salem Municipality for the year ending 31st
March 1925 with the draft replies of the Chairman.

(Resolution:-- Draft replies approved.)

(sd) S.C.Venkatappa Chettiar,
Chairman

(True extract)

B.M.S.6/11

Chairman

ESPATCHED.
9-NOV.1925

4 (5)

Examiner's Office.

Audit Report on the Elementary Education Fund Accounts of the Salem Municipality for 1924-25.

A.F--- 7250 d 30-11-25

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

Para 5. An annual verification should be carried out as soon as possible after the close of March under article 367 of the Municipal Account Code. The verification for 1924-25 is still due as is apparent from the reply.

[Signature]

Examiner of Local Fund Accts.



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P.M.B.

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Date.	Initials.
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When received for Fair-copying.

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When signed

When despatched

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

” ” ” ” ” 192 .

READ ALSO:—

C. No. 3868c, From the Env. g d. f. Arch No. 7258, dated 30-11-1925

” ” ” ” ” ” 192 .

“ ” “ ” “ ” “ ” 192 .

ORDER.

No. 2098 dated 9-12-1925

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Recorded.

p 795

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2 In the budget approved in a.o. no. 979 laws (2015), dated 11. 6. 1925 the contribution payable by the municipal Council, Salem, from its general ~~revenue~~ revenue for the year 1926-28 was fixed at Rs. 18,330 under 'ordinary' and Rs. 868 under 'capital'. It is observed from the audit report that the

