

Law (Edm) (1925) Department.

Ord. SERIES.

G.O. No. 393

DATED 19. 3. 1925

[Despatch Abstract.]

Elementary Education Fund

Audit Report - 1923-24

Municipal Council -

Walayarpet - Recorded

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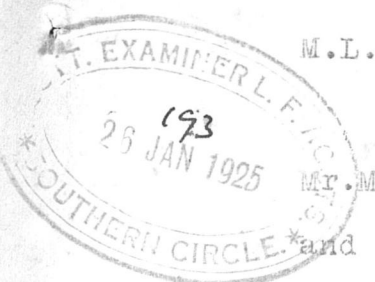
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Report on the audit of the Elementary Education Fund accounts of the Walajah Municipality, North Arcot district, by Mr. J.M. Hooper, Examiner of Local Fund Accounts, for the period extending from 1st April 1923 to 31st March 1924.



The audit of the first three quarters of the year's accounts was commenced on the 14th March 1924 and ended on the 31st March 1924 and that of the fourth quarter was commenced on 21st July 1924 and ended on 15th August 1924.

2. During the period under audit, the office of Chairman was held by M.R. Ry. Diwan Bahadur W. Vijia Raghava Mudaliyar Avl. M.L.C.



3. The audit was conducted by the District Inspector Mr. M.R. Gopala Ayyar in accordance with the rules on the subject and the general result is fairly satisfactory.

4. The elementary school teachers were paid compensation for the loss of capitation allowance with effect from 1st April 1922 while, under Government Order No. 1164, Law (Education), dated 3rd October 1922, the compensation is payable only with effect from 1st April 1923. There was also no provision in the budget to meet the charges in question and the savings of Government grant for elementary education to the extent of Rs. 692-11-0 have been utilised for the purpose. The extra expenditure incurred on the above account comes to Rs. 594-11-0. The payment of the allowance is thus in contravention of the Orders of Government (vide also para 5 of Government Order No. 1103, Mis. Law (Education), dated 8th July 1924 on the Elementary Education Budget of 1924-25).

(A)

C. No. 519/24

P.M.B.

M
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[Signature]

Examiner of Local Fund Accounts.

Forwarded in original to the Examiner of L.F. Accounts through the Asst. Examiner of L.F. Accounts Southern Circle Trichinopoly with replies (in duplicate) duly approved by the Council

Municipal office,
Walajah
Dated 31.12.1924

[Signature]
Vice-Chairman
31.12.1924

Report on the audit of the Elementary Education Fund accounts of the Walajapet Municipality, North Arcot district, by Mr. J.M. Hooper, Examiner of Local Fund Accounts, for the period extending from 1st April 1923 to 31st March 1924.

The audit of the first three quarters of the year's accounts was commenced on the 14th March 1924 and ended on the 31st March 1924 and that of the fourth quarter was commenced on 21st July 1924 and ended on 15th August 1924.

2. During the period under audit the Office of Chairman was held by M.R. Ry. Dewan Bahadur W. Vijayaragava Mudaliar Aml., M.L.C.

3. The audit was conducted by the District Inspector Mr. M.R. Gopala Iyer in accordance with the rules on the subject and ~~the~~ general result is fairly satisfactory.

4. The Elementary school teachers were paid compensation for the loss of capitation allowance with effect from 1st April

1922 while under Government Order No. 1164 Law (Edn) dated 3rd October 1922, the compensation is payable only with effect from 1st April '23.

There was also no provision in the budget to meet the charges in question and the savings of Government grants for elementary education to the extent of Rs. 692-11-0 have been utilised for the purpose. The extra expenditure incurred on the above account comes to Rs. 594-11-0. The payment of the allowance is thus in contravention of the orders of -- Govt. (vide also para 5 of Govt. order No. 1103 Mis Law (Edn) dated 8th July 1924 on the elementary education budget of 1924-25)

Sd. J.M. Hooper.
Examiner of Local Fund Accounts.

The poor Teachers complained that in anticipation of the usual Capitation allowance due to them for the year 1922-23 they had contracted debts and to meet which they prayed that they may be given the allowance. Hence the Compensatory allowance was paid to them by the Council before the order contained in G.O. No 1103. (A) Mis. Law Edn dated 8th July 1924 was received. This expenditure will however be borne from Municipal Funds.

3 4
Extract from the Minutes of Proceedings of the Municipal Council,
Walajapet, passed at their Meeting held on 30. 10. 1924.

PRESENT

M.R.Ry. W. M. Ramalingam Mudaliar Avergal, Vice-Chairman
P. Govindaraju Nayagar Avergal
N. Murugappa Chettiar Avergal.
K. Sunjeeviah Garu.
S. Sreeramulu Chetty garu.
A. Krishnasamy Iyer Avergal.
V. Ramachendriah Garu.
M. Lukshmaniah Garu.
N. Venkatachelapathy Bagavathar.
U. Sungappa Garu.
K. Ramalinga Chariar Avergal.
B. Krishnasamy Chetty Garu.
Janab Mundi Abdul Rajaack Sahib Bahadur.

Resolution. No. 12.

Read audit notes for the last quarter ending with 31st
March 1924 with draft replies and audit reports for the
year 1923-24 relating to Elementary Education Funds and
General Funds.

P A S S E D.

(Signed). W. M. Ramalingam
Vice Chairman.

(True Extract)

OFFICE OF THE MUNICIPAL COUNCIL,
Walajapet.....31. 12. 1924.

W. M. Ramalingam
Vice Chairman.
31. 12. 24

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Examiner's Office

LF No 7997 d 26-2-25

Audit Report of the Elementary Education Fund of the Walajah Municipal Council for 1923-24.

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.

[Signature]

Examiner of Local Fund Accts.

b 1 auli
b 2 3 auli
SECRETARY TO GOVT. OF
17 FEB-1925
LAW DEPARTMENT

L.E. 859C
27/2/25
P.M.B.
W
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Law (Edu) Dept

order 393 d/19-3-25
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Recorded.

Elementary
Education Fund.
Audit Report-1923-24
- Municipal Council.
Walajahpet.
Recorded.

2. The action of the Municipal Council in having paid the teachers in its employ the capitation allowance for 1922-23 was irregular. The irregularity is however condoned as a special case.
The E. of E. Walajahpet. with copy report.
Copy to the Ex. of G. D. 7. Accts. 200 R
D. A. S. with copy of report. 18/3/25
Report. of D. E. S. explanation. p 2. V.F. 19.3
Rd 19/3
10/3

p u e . f .

C.No. 659 C - From the Examiner of Local Fund Accounts, No. 7997 D dated 26-2-1925.

Audit Report - Elementary Education Fund - 1923-24
Walajapet Municipal Council -

para 4, p u e . f .

There is no doubt that ^{the} action of the municipal council in having paid ⁿcapitation allowance to teachers for 1922-23 was irregular. It was against the express orders issued in G.O.No. 1164 Law (Education), dated 3-10-1922 and sub-paragraph of G.O.No. 1103 Law (Education), dated 8-7-1924. It is immaterial whether the amount is found from Government grants or from municipal revenues. In any case the expenditure was debited to the ~~unice~~ elementary education fund. Payment having been made, the irregularity may be condoned. Attention is solicited to G.O.No. 231 Law (Education), dated 17-2-25 wherein a similar irregularity on the part of the Tirumannamalai Municipal council was condoned. A draft order is submitted ^{on the current}.

(B)

(W)

(A)

vide explanation
of the Council at
p u e . f .

(C)

p u e . f .

18.3.25

18.3.25
V.K.
19.3

L.S.G.

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 When copied _____
 When examined _____
 When signed _____

192

READ AGAIN C.O. No. _____, DATED _____
 192

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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