

Law (1925) Department.
Education

Coding SERIES.

G.O. No.

857

DATED

20/5/25

[Despatch Abstract.]

Elementary Education fund

Cuddalore Taluk Board - Audit report - 1923-24 - Recorded.

BACK PAPERS.

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

FURTHER PAPERS.

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

Examiner's Office.

h. No. 462 L & M. 4. 25

Audit Report on the Elementary Education Fund
Accounts of the Cuddalore Taluk Board for
1923-24.



Forwarded to the Secretary to the Government
of Madras, Law (Education) Department, with copies
of President's replies and the Board's resolution.

Para 5. The report called for in paragraph 5
of G.O.No.911, Mis. L & M., dated 18th March 1925, has
not yet been received.

L. No. 1395
2/4/25

[Signature]

Examiner of Local Fund Accts.

P.M.B.

[Signature]
2/4/25

Report on the audit of the Elementary Education Fund accounts, under the control of the Cuddalore Taluk Board of the South Arcot District, by Mr. J.M. Hooper, Examiner of Local Fund Accounts, for the period extending from 1st April 1923 to 31st March 1924. 3

The audit which commenced on the 7th January 1925 and ended on the 17th January 1925 was conducted by District Inspector, Mr. P.V. Ananthanarayanan, in accordance with the rules on the subject.

2. During the period under audit, the Office of President, Taluk Board, was held by M.R.Ry. R.K. Venugopal Naidu Garu.

3. A note on the defects found in the accounts has been forwarded to the President, Taluk Board, Cuddalore. The general result is fairly satisfactory.

4. The receipts and expenditure of the Fund during the year under report, together with the opening and closing balances, are shown in the statement appended.

5. A sum of Rs.10,018-13-5 was diverted from the balance at the credit of the Fund to the general account of the Taluk Board. The previous sanction of Government was not obtained to this diversion from a earmarked Fund. The requisite sanction should now be obtained.

6. It was found that the Service Books of Elementary Schoolmasters were not kept up to date. Out of about 125 books, the entries for the year 1923-24 were made only in about 35 books and these entries were not attested by the President. In about 50 books, the entries had not been attested ever since the books were opened. The certificate in the beginning of these books, that the finger prints were recorded in the presence and under the personal supervision of the attesting Officer, was not also signed by the

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President or Vice-President.

S.R.

Examiner of Local Fund Accounts.

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account of the Elementary Education Fund under the control of the
Cuddalore Taluk Board for the year 1923-24.

Revised Estimate	Heads of account.	Total of each detailed head.			Total of each Section.		
	Opening balance				6164	11	1
	Receipts - Ordinary						
9530	Education tax	9612	9	11			
70	Other receipts	72	14	6			
9430	Govt. Grant (1) under Sec. 37 of Ely. Edu. Act.	9432	-	-			
34838	(2) under the proviso to do.	34838	-	-			
18994	Contribution from the General Account	18994	-	-			
	Total ordinary receipts.				72949	8	5
	Receipts - Capital						
	Total receipts - ordinary & capital				72949	8	5
	Total including opening balance				66784	13	4
	Expenditure - Ordinary						
44000	Staff - salaries & allowances - masters	44195	15	10			
950	clerks & servants	555	7	9			
50	capitation allowances	-	-	-			
50	Travelling allowance	16	7	-			
3000	Contingencies - House rent	3128	6	5			
4100	other items	4601	10	-			
	Equipment - Furniture & apparatus	10	4	-			
750	Repairs to buildings	270	4	-			
	Total expenditure - ordinary				52778	7	-
	Expenditure - Capital						
	Land & buildings	80	14	-			
1600	Equipment - Furniture & apparatus	1683	14	8			
900	Library books & maps.	611	4	10			
	Total capital expenditure				2376	1	6
	Total expenditure - ordinary & capital				55154	8	6
	Closing balance				11630	4	10
	Total including closing balance.				66784	13	4

Abstract of Elementary Education Account.

ordinary				capital				closing balance ordinary & capital.
Opening balance	Receipts	Expenditure	Closing balance	Opening balance	Receipts	Expenditure	Closing balance	
6164.11.1	72949.8.5	52778.7.0	14006.6.4	-	-	2376.1.6	2376.1.6	11630.4.10

Cuddalore }
12-2-1925 }
12.2.25.

N. Mantharayana
St. Insp. of L. F. Accts.

Statement of Receipts and Expenditure for the year 1923-24.

Receipts		Expenditure		Balances	
Particulars	Amount	Particulars	Amount	Particulars	Amount
Opening balance	11 12 12	Opening balance	11 12 12	Opening balance	11 12 12
Receipts - Revenue	11 12 12	Receipts - Revenue	11 12 12	Receipts - Revenue	11 12 12
Receipts - Capital	11 12 12	Receipts - Capital	11 12 12	Receipts - Capital	11 12 12
Total Receipts	11 12 12	Total Receipts	11 12 12	Total Receipts	11 12 12
Expenditure - Revenue	11 12 12	Expenditure - Revenue	11 12 12	Expenditure - Revenue	11 12 12
Expenditure - Capital	11 12 12	Expenditure - Capital	11 12 12	Expenditure - Capital	11 12 12
Total Expenditure	11 12 12	Total Expenditure	11 12 12	Total Expenditure	11 12 12
Closing balance	11 12 12	Closing balance	11 12 12	Closing balance	11 12 12

Total Receipts 11 12 12
Total Expenditure 11 12 12
Closing balance 11 12 12

The period extending from 1st April 1923 to 31st March 1924.

The audit which commenced on the 7th January 1925 and ended on the 17th January 1925 was conducted by District Inspector, Mr. P.V. Anantha Narayanan, in accordance with the rules on the subject.

2. During the period under audit, the Office of President, Taluk Board, was held by M.R.Ry. R.K. Venugopaul Nayudu Garu.

3. A note on the defects found in the accounts has been forwarded to the President, Taluk Board, Cuddalore. The general result is fairly satisfactory.

4. The receipts and expenditure of the Fund during the year under report, together with the opening and closing balances, are shown in the statement appended.

5. A sum of Rs. 10,018-13-5 was diverted from the balance at the credit of the Fund to the general account of the Taluk Board. The previous sanction of Government was not obtained to this diversion from a earmarked Fund. The requisite sanction should now be obtained.

Vide G.O. No. M.S. 911
L. & M., dated 18th March 1925,
a copy of which has been communicated to the Examiner of Local Fund Accounts. A further reference will be made to Government in the matter.

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Out of about 125 books, the entries for the year 1923-24 were made only in about 35 books and these entries were not attested by the President. In about 50 books, the entries had not been attested ever since the books were opened. The certificate in the beginning of these books, that the finger prints were recorded in the presence and under the personal supervision of the attesting officer, was not also signed by the President or Vice-President.

(Sd.) J.M. Hooper,

Examiner of Local Fund Accounts.

R.K. Venugopal
President, Taluk Board,
Cuddalore.

R.S.
1.4.25.

Passed at the meeting held on 2.4.25

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P R E S E N T. *b*

M.R.Ry. R.K. Venugopal Nayudu Garu, B.A., B.L.,

President, Taluk Board, Cuddalore.

" L. Venkataswami Reddi Garu,

Vice-President, Taluk Board, Cuddalore.

" V. Srinivasa Achariyar Avl., B.A., B.L.,

" T.S. Tambuswami Nayudu Garu.

" B. Ramaswami Reddi Garu.

" P.P. Narayanaswami Mudaliyar Avl.

" P.R.M. Chakrapani Nayudu Garu

" N.A. Rajagopala Chettiyyar Avl.

" M. Krishnaji Reddi Garu.

" T.M. Jambulinga Mudaliyar Avl.

" A. Jayaramamurthi Padaliyachi Avl.

" V. Srinivasa Reddi Garu.

" P.K. Ramachandra Padaliyachi Avl.

" P.M. Dandapani Nayudu Garu.

" V. Rajagopala Chettiyyar Avl. B.A.

" S. Palaniyandi Chettiyyar Avl.

" K.R. Sundara Reddi Garu.

" D. Sundaraverada Reddi Garu.

Muhammed Yassin Sahib Bahadur.

Resolution No. 54:--

Read Reports on the Audit of the Taluk Board's accounts and of the Elementary Education Fund Accounts for the period extending from 1st April 1923 to 31st March 1924 received from the Examiner of Local Fund Accounts, and the President's replies thereto.

A p p r o v e d .

(Sd.) R.K. Venugopal,
President, Taluk Board.

Board Office,
Madras.
1925.

Exd.

R.S.

President, Taluk Board.

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Law (Edu) Dept

(Cuo. 1395A) From the Exm. of H. F. A. to L. F. no. 462521-

Subject:- Elementary Education Fund - Cuddalore Board - Audit report - 1923-24.

A.S.

The d. S. of ^{dept} may be requested (G.O) to state if the report from the President, Taluk Board Cuddalore, called for in paragraph 5 of G.O. 911 mis. L & K dated 18-3-1925 has been received, and, if so, what action has been taken on it.

P.O. No.
27/4/25.

27.4.25

d. S. G. no. 25

11775
Law (Edu) no. 1395A-1
28.6.25

The report referred to above has not yet been received in this dept. Law may be informed accordingly.

28/4/25.

28/4/25

Law

Law (Edu)

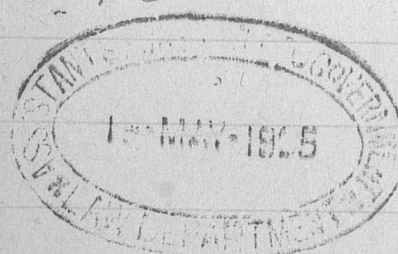
A.S.

Attention is solicited to the paragraph G.O. 911 L & K dated 18-3-1925 and department notes on page 29 of the same G.O. The report paragraph 5 of the G.O. has not been received. The District board has



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Not like to be needed here.

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L. E. 1527A
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3) The Govt trust that the
the irregularities pointed
out in paragraph 6 of the audit

report ^{will} should not be allowed to
~~occur in future~~ recur.

P.O.K.
2-5-25.
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CR
7.5-15

V.TK
SP

To

Mr P. T. B., Cuddalore.

" D. P. S. with copy of the reports.

" Mr. J. F. Beeli with ref to his d. 2nd
4625 21-4-25.

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READ AGAIN G.O. No.
192

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT ..

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED OF, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

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