

Law (Edn) (1926) Department.

Mis SERIES.

G.O. No. 156.

DATED

2-2-26

[Despatch Abstract.]

Elementary Education Fund - Municipal Council, Kumbakonam -
Audit report 1924-25 - 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.

Report on the Audit of the Accounts of the Kumbakonam Municipal Elementary Education Funds for the year ending 31st March 1925, by Mr. J.M. Hooper, Examiner of Local Fund Accounts, Madras.

The audit of the accounts for the period from 1st April 1924 to 31st March 1925 was commenced on 30th May 1925 and ended on 30th July 1925.

2. During the period under audit the office of Chairman was held M.R. Ry., M.C. Muthukumara Chettiar Avl.

3. A statement of receipts and charges of the fund is appended.

4. The audit was conducted by District Inspector Mr. P.R. Subramania Aiyar 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.

5. Against an amount of Rs. 11,330/- provided for in the revised budget for 1924-25 as the contribution from the General Account to the Elementary Education Account Ordinary, a sum of Rs. 11,325/- was transferred to the credit of the fund. The balance of Rs. 5/- should be transferred early.

6. The Municipal Council approved of the entertainment of a clerk on a pay of Rs. 27/- per mensem and a peon on Rs. 10/- per mensem sanctioned by the Finance Committee, the establishment to work in the office of the Deputy Inspector of Schools to assist him in his capacity as convener of the Municipal Educational Council meetings. Under this arrangement, the Educational Committee met only once i.e., on 8th February 1924 and there after it dissolved. The Deputy Inspector of Schools also ceased to be the convener of the Committee from that date and the work was undertaken by the Chairman himself from 9th February 1924. Under the circumstances the necessity for the retention of the establishment with the Deputy Inspector of Schools is not apparent and the expenditure on the additional establishment and debited to the

Elementary

Elementary Education Fund seems to be [∞]waste.

[Signature]

Examiner of Local Fund Accounts.

V.N.K.

[Signature]
15/10

Statement of receipts and charges on Elementary Education in Kumbakonam Municipality for 1924-25.



Heads.	Amount	Revised Estimate for 24-25
Receipts - ordinary		
Opening balance.	2106-4-8.	
Education tax.	23994-9-8.	22000.
Other receipts.	6-8-0.	10.
Government grant.		
(i) Under section 37 of the Ele. Education Act	20238-14-0.	20250
(ii) Under the proviso to section 37 of the Act	9867-0-0.	8960
Contribution from the General Account	11325-0-0.	11330.
Total	65441-15-8.	62550.
Capital receipts -	Nil.	
Total receipts (ordinary & capital)	65441-15-8.	62550.
Total receipts including opening bal.	86453-4-4.	
Expenditure - ordinary.		
Masters.	37850-1-6.	36750
Clerks and servants.	3977-6-4.	4200
Contribution to Provident Fund.	1097-15-0.	1200
Travelling allowance.	40-6-6.	100.
Stipends of teachers sent for training.	75-0-0.	100.
House rent.	3253-8-0.	3500
Other items.	1896-2-1.	1000.
Furniture and apparatus.	358-12-3.	500.
Library books.	21-0-0.	50.
Prizes and scholarships.	30-0-0.	100.
Repairs to buildings.	1396-5-11.	1500
Investment.	5000-0-0.	
Capital expenditure.	54996-9-7.	49000
Land and Buildings.	1000-0-0.	1500.
Total expenditure (ordinary & capital)	55996-9-7.	64000
Total closing balance.	30456-10-9.	

Mayavaram
16-9-25

P. Subrahmanya Aiyar
Dt Inspector of L. & J. Accounts

disposed of (1)
in a.o. no. 120 223
27-1-26

(2) ⁵

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general council. All the while, the routine work of the Education Branch was carried on by the -- Deputy Inspector, in consultation with the Chairman and with the help of the staff, which was found absolutely essential. The power of convening meetings of the Committee was taken away from the Deputy Inspector by the said special regulations and the rest of the work was done and is being done by him with the assistance of the staff. Under the circumstances the expenditure incurred on the staff was necessary and legitimate charge on the Education Fund and cannot be considered to be a waste.

M. N. Muthukumara
Chairman. *chell*
24/11/25

DESPATCHED
ON 27 DEC 1925

24/11/25

6 (b)

Proceedings of the Kumbakonam Municipal Finance and Taxation Standing Committee passed at its special meeting held at 4-30 P.M. on Friday the 18th December 1925.

3. Read audit notes on the Elementary Education Accounts of this Municipality and the audit report for the year 1924-25 together with the draft replies-for approval.

The Draft replies are approved.

(True Copy)

(B.O.)
for *Uthumamalakrishna*
Chairman.

DESPATCHED
ON 27 DEC 1925

ds
24/12/25

7 Examiner's Office.

L.F. No. 8531, d. 21. 1. 26.

Audit Report on the Kumbakonam Municipal Elementary Education Fund accounts for 1924-25.

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.

Examiner of Local Fund Accts.



P.M.B.
12-1-

Law (Education) Deptt.

Order
Misc.

No. 156 of 2. 2. 26

Elementary Education

Fund - Municipal Council,

Kumbakonam - Audit Report -

1924-25 - Recorded.

Recorded.

2. Orders have been issued in G.O. No. 120 Law (Education), dated 27-1-1926, on the question of the debit to the elementary education fund the cost of the establishment maintained in connection with the fund.

DESPATCHED
AR 3 FEB 1926

To

The C. M. C.,
Kumbakonam.

" Exr. of L. F. Accts.

" D. P. I. (with copy of report, statement and C. M. C. 's reply)

29/1/26

29/1/26

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 When copied _____
 When examined _____
 When signed _____

192

READ AGAIN G.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.

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

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