

Law (Edu) (1926) Department.

mis SERIES.

G.O. No. 775

DATED 4.5.1926.

[Despatch Abstract.]

Elementary Education Fund - Taluk Board, Tinnevely - Audit
Report 1924-25 - Orders passed.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	1714	2 (2)	5.10.25				
	6070	"	23.6.25				
	1328	"	15.8.24				

FURTHER PAPERS.

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

Report on the audit of the Tinnevelly Taluk Board Elementary Education Fund Accounts of the Tinnevelly district, by Mr. J.M.H. Examiner of Local Fund Accounts, for the period extending from 1st April 1924 to 31st March 1925.

The audit which commenced on the 21st September 1925 and ended on the 22nd September 1925 was conducted by District Inspector Mr. D. Srinivasa Ayyar in accordance with the rules on the subject.

2. During the period under audit the office of President was held by M.R.Ry. Sadhu Ganapathi Garu.

3. A statement showing the receipts and expenditure of the fund during the period is appended.

4. A note on the defects found in the accounts has been forwarded to the President. The general result is fairly satisfactory.

5. Acquittances for the disbursement of pay &c. to school-masters were not obtained in several cases. Attention is invited to Rule 188 of the Local Boards Manual.

6. In the case of amounts remitted by money order, money order acknowledgments were not secured and filed properly.

7. Against a sum of Rs.8,330/- under Education Ordinary and Rs.600 under Capital provided for in the revised estimate for 1924-25 as a contribution ^{from} ~~for~~ the General account to the Elementary Education fund, Rs.5,346-2-3 only under Ordinary and Rs.365-2-0 only under Capital have been transferred. The balance of Rs.3,218-11-9 should be adjusted early.

Examiner of Local Fund Accounts.

P.M.B.

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not to the point

8930

Statement showing the Receipts and charges under Elementary
Education Funds, Tinnevely Taluk Board 1924-25

Heads of Account		Actuals 1924-25	Revised Estimate 1924-25	Remarks
1	2	3	4	5
	C. <u>Credit Ordinary</u> Elementary Education Account.			
5.	Endowments	1089	950	
7	Other Receipts	1812	17	
8	Government grant			
	(ii) Under the Proviso to Section 37 of the Act	18900	18,903	
9	Contribution from the General Account	5346 23	8,330	
	Total	25,353 14	328,200	
	Capital - Contribution from General Account Ordinary	365 2	600	
	Total both Capital and Ordinary	25,719 03	28,800 00	
	<u>Expenditure. Ordinary</u>			
1.	Staff. Salaries and Allowances			
	masters	21,594 12	23,500	
	Travelling allowances	58	50	
	Expends of teachers sent for training.	65 15	100	
2.	Contingencies & Equipment.			
	Contingencies - House. rent	1495 9	1,600	
	Other items	1539 15	1,500	
	Equipment			
	Furniture and Apparatus		50	
	Library books & maps		50	
	Other items		50	
	Repairs to buildings	652 33	1,200	
	Total ordinary charges	25,353 14 3	28,200	
	Capital			
	Land & Buildings	190	300	
	Furniture and Apparatus	175 2	300	
	Library books & maps	365 2	600	
	Total Capital charges	630 2	1,200	
	Total Ordinary & Capital	25,719-0-3	28,800	

Re Direct Inspectors of
Timberlands & Accounts.

Report on the audit of the Tinnevely Taluk Board Elementary Education Fund Accounts of the Tinnevely District, by Mr. J.M. Hooper, Examiner of Local Fund Accounts, for the period extending from 1st April 1924 to 31st March 1925.

The audit which commenced on the 21st September 1925 and ended on the 22nd September 1925 was conducted by District Inspector Mr. D. Srinivasa Aiyar in accordance with the rules on the subject.

2. During the period under audit the office of President was held by M.R.Ry. Sadhu Ganapati Pantulu Garu.

3. A statement showing the receipts and expenditure of the fund during the period is appended.

4. A note on the defects found in the accounts has been forwarded to the President. The general result is fairly satisfactory.

5. Acquittances for the disbursement of pay etc., to school-masters were not obtained in several cases. Attention is invited to Rule 188 of the Local Boards Manual.

6. In the case of amounts remitted by money order, money order acknowledgments were not secured and filed properly.

All acquittances are now available.

Called for in respect of items that are wanting. Available for many, have been secured and are being filed.

5

7. Against a sum of Rs.8330/-
 under Education Ordinary and Rs.600/-
 under Capital provided for in the
 revised estimate for 1924-1925 as a
 contribution from the General account
 in the Elementary Education Fund,
 Rs.5346-2-3 only under Ordinary and
 Rs.365-2-0 only under Capital have
 been transferred. The balance of
 Rs.3218-11-9 should be adjusted
 early.

In their order No.1714/L.L.
 dated 5-10-1925 (Copy enclosed)
 Government have been pleased
 to waive the payment of the
 arrear contribution of Rs.1569
 as per T.B.R. No.9 dated
 31-7-1925 (Copy enclosed)

Roe 464 A En 32
 25 Original
 rfm.

Retransmitted with the
 replies duly approved by the
 Board in its Resolution No.12
 dated 12-12-1925.

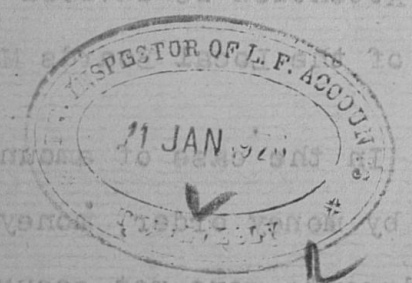
I. C. Swaranthalla
 President.

18.12.25 22/12/25

To
 The Examiner of L.F. Accounts
 Madras

The President, T.B.R.
 Tinnevely

The Asst. Examiner of L.F.
 Accounts
 Southern Circle, Trichy.



LAW (EDUCATION) DEPARTMENT.

6

G.O. No. 1714.

Dated the 5th October 1925.

Abstract.

Budget Estimate - 1925-1926 - Elementary Education Fund -
 Taluk Board, Tinnevely - The payment of arrear contribu-
 tion payable by the Taluk Board - Ordered to be waived.

ORDER.

In the circumstances explained and in
 partial modification of G.O. No.1070, Law (Education) dated
 the 23rd June 1925, the Government are pleased to waive the
 payment of the arrear contribution amounting to Rs.1569/- by
 the Taluk Board, Tinnevely from its general revenues for -
 the years 1923-1924 and 1924-1925.

(By order of the Government Ministry of Education)

(Sd). V.T. Krishnamachariar,
 Secretary to Government

Copy to the President, Taluk Board, Tinnevely.

XX XX XX XX XX

Copy to the Examiner of Local Fund Accounts.

Forwarded.

(By Order)

(Sd). X X X X X
 Superintendent.

(True Extract).

I. C. Swaranthalla
 President. 22/12/25

K.V.S./3-12-25.

18.12

Proceedings of the Tinnevely Taluk Board

Dated

31st July

192

5.

PRESENT.

M.R.Ry. I.C. Isvaram Pillai Avargal, President.

Resolution No.9.

Read the Board's Elementary Education Budget for 1925-1926 submitted to Government.

Read G.O. No. Mis. 1070/L.E. dated 23-6-1925 approving (subject to remarks made) the Budget and requesting the Board to credit to the Elementary Education Fund of the Board (1) a sum of Rs.1569/- representing the difference between the amount fixed by Government and that credited by the Board during 1923-1924 and provided in the Revised Budget for 1924-1925 as shown below:-

	Amount By Government.	Paid by Board.	Difference.
1923-1924.	Rs.9676	Rs.6458	Rs.3218
1924-1925.	7281	8930	Minus 1649
			Rs.1569

(2) and to contribute a sum of not less than Rs.8330/- for 1925-1926.

The Government will be addressed again.

(Sd). I.C. Isvaram Pillai,

President.

K.V.S./3-12-25.

(True Extract)

I.C. Isvaram Pillai

President. 22¹²/₂₅

Dated the 5th October 1925.

G.O. No. 1714.

Abstract.

Budget Estimate - 1925-1926 - Elementary Education Fund -
Tinnevely Taluk Board - The payment of arrears contribution
payable by the Taluk Board - Ordered to be waived.

O. P. F.

In the circumstances explained and in
partial modification of G.O. No. 1070, Law (Education) dated
the 23rd June 1925, the Government are pleased to waive the
payment of the arrears contribution amounting to Rs.1569/- by
the Taluk Board, Tinnevely from its General revenues for
the years 1923-1924 and 1924-1925.

(By order of the Government Ministry of Education)

(Sd). V.T. Krishnaswami,

Secretary to Government

Copy to the President, Taluk Board, Tinnevely.

XX XX XX XX

Copy to the Examiner of Local Fund Accounts.

Forwards

(By Order)

(Sd). X X X X X

Superintendent.

(True Extract)

President.

K.V.S./3-12-25.

18.12.25

D. P. T.

Proceedings of the Tinnevely Taluk Board

Dated 12th December 1925.

PRESENT.

1. M.R.Ry. I.C. Isvaram Pillai Avargal, President.
2. .. V.M. Kalyanasundaram Pillai Avargal, B.A., B.L., Vice-President.
3. .. R.N. Avudainayagam Pillai Avargal.
4. .. B. Subbarayalu Naidu Garu.
5. .. P.C. Andiyappa Pillai Avargal.
6. .. V.P. Ramalinga Mudaliar Avargal.
7. .. N. Kalyanasundaram Pillai Avargal.
8. N. Hasan Ghani Saheb Bahadur, B.A., B.L.
9. M. Muhammad Mustapha Saheb Bahadur.
10. M.R.Ry. I.S. Shenbagan Pillai Avargal.
11. .. T.K. Kantimatinaatha Pillai Avargal.
12. .. Kanugo M. Namasivayam Pillai Avargal.
13. .. V. Sivagnanam Pillai Avargal.
14. .. T.S. Duraisami Pillai Avargal.
15. .. S. Kuppuawami Konar Avargal.
16. .. T.S. Kantimatinaatha Pillai Avargal, B.A.
17. .. P. Kandaswami Thevar Avargal.
18. .. V. Avudayappa Pillai Avargal.
19. .. R.M.S. Sankaranarayana Aiyar Avargal.

Resolution No.12.

Read the Audit report for the year 1924-1925 both for Elementary Education Account and General Accounts and the draft replies therefor.

Read the Auditor's report for General Accounts.

The Board resents the references to particular members of the Board made in the said report which in the opinion of the Board is in appropriate and quite unnecessary. The replies are approved.

2. Read also the Auditor's report for Education Fund Accounts. The replies are approved.

(Sd). I.C. Isvaram Pillai,
President.

K.V.S./18-12-25.

(True Extract).

I.C. Isvaram Pillai
President. 22/12/25

B.E.M.

89 Law (Education) Dept
 Memo. No. 328A/26-10/8.2.26.
 Elementary Education Fund
 — Daluk Board, Tinnevely —
 Audit report — 1924-25.

The arrear contribution of
 Rs 1,569/- ordered to be waived
 in G.O. No. 1714 Law (Education)
 dated 5-10-1925 was arrived at
 on the assumption that, for the
 year 1924-25, the board would
 contribute from its general revenue
 to the Elementary Education
 Fund a sum of Rs 8,930/-
 The Examiner of Local Fund
 Accounts, however, reports
 that the amount actually
 contributed by the board for
 1924-25 ~~was~~ only Rs 5,711/- The
 Board has yet to contribute
 a sum of Rs 3,219/- The
 President, Daluk Board,
 Tinnevely, is requested to credit
 the balance of (Rs 3219) to the
 elementary education fund
 and report the fact to Government

P.P.W.
 8/2/26
 N.S.
 G.2.26

DESPATCHED
 8 FEB 1926

2
 The P. T. B., Tinnevely.

Received



Registered

192

Subject.

Elementary Education Fund - Taluk Board, Tinnevely -
 Contribution to - from General funds for 1924-1925.
 Government Memorandum No.325-A-26-1 dated 8-2-1926.

ENCLOSURES.

No. Tinnevely

Spare copies

464A
 No. R.O.C. 151/26.

Station Kokkarkulam. Dated the 192

From (Name) M.R.Ry. I.C. Isvaram Pillai Avargal,
 (Designation) President, Taluk Board, Tinnevely.

To The Secretary to the Government of Madras,
 Law Education Department.
 M A D R A S.

Sir,

For reasons already stated in my letter
 D.Dis.225/25 dated 23-8-1925 (copy enclosed) and in view
 of the fact that the Elementary Education Fund of this
 Board was ^{Constituted} contributed (separately) only from 1-4-1925, I
 beg to submit that the financial stringency of this Board
 does not permit the contribution of Rs.3219/- (referred to
 in the Government Memorandum quoted above) to the Elementary
 Education Fund which was not in existence during 1924-1925.
 I have already stated that from and after 1-4-1925 - the date
 of constitution of the Elementary Education Fund - the
 Board will contribute the amount - provided in the Budget

Budget and approved by the Government --. The current year is for one reason or other, one of unusual and of unforeseen -- expenditure of over Rs.10000/- such as on improvement of village roads and rural water supply with its half share of their cost. The Government sanctioned but a half grant; the District Board did not condescend to contribute any amount as contemplated in the G.O. No. Mis., 3368, L & M dated 18-9-1925 and the Board had, therefore, to provide its share of the funds required for the purpose from out of its own General Funds and to utilise the Government ^{grant} ~~grant~~ for the said purpose.

2. G.O. No. Mis., 1070/L.E.D. dated 23-6-1925 had reference to only Rs.1569/- Hence that amount was requested to be waived. For the same reasons, I request that the Government may be pleased to reconsider their order and waive the credit of the balance of Rs.3219/- now ordered in view of the paucity of funds of the Board under the circumstances explained above.

3. A copy of the Board's resolution relating to the above is enclosed.

I have the honour to be,
Sir,
Your most obedient servant,

I. C. Swaram Pillai
President.

K.V.S./25-3-26.

Copy submitted to the
25/3/26
President District Board.
Tinnevely

D. P. T.

Proceedings of the Tinnevely Taluk Board

Dated 20th March 1926.

PRESENT.

1. M.R.Ry. I.C. Isvaram Pillai Avargal, President.
2. ,, V.M. Kalyanasundaram Pillai Avargal, B.A., B.L., Vice-President.
3. ,, I.S. Shenbagam Pillai Avargal.
4. ,, B. Subbarayalu Naidu Garu.
5. ,, T.K. Kantimatinatha Pillai Avargal.
6. ,, V. Avudayappa Pillai Avargal.
7. ,, T.S. Kantimatinatha Pillai Avargal, B.A.
8. M. Muhammad Mustapha Ravuttar Bahadur.
9. N. Hasan Ghani Saheb Bahadur, B.A., B.L.
10. M.R.Ry. Kanugo M. Namasivayam Pillai Avargal.
11. ,, P.C. Andiyappa Pillai Avargal.
12. ,, V. Sivagnanam Pillai Avargal.
13. ,, S. Alwar Reddiar Avargal.
14. ,, S. Palaniandi Mudaliar Avargal, B.A.
15. ,, R.N. Avudainayagam Pillai Avargal.
16. ,, R.M.S. Sankaranarayana Aiyar Avargal.
17. ,, A. Picha Kudumban Avargal.
18. ,, P. Kandasami Tevar Avargal.

Resolution No.47.

Read Government Memorandum No.325-A-26-1, Law Education Department dated 8-2-1926 requesting to credit the balance of - Rs.3219/- for 1924-1925 to the Elementary Education Fund for - reasons stated.

Read also President's draft letter to Government requesting that, as sanctioned in G.O. No.1714-L.E. dated 5-10-1925, Government may be pleased to waive the payment of the contribution of Rs.3219/- also from the general revenue of the Board to the Elementary Education Fund which was constituted only from 1-4-1925.

President's letter approved.

(Sd). I.C. Isvaram Pillai,
President.

K.V.S./25-3-26.

(True Extract).

I. C. Swaram Pillai
President. *27/3/26*
25.3.26

11 13
Copy of letter No. D.Dis.225/25 dated 23-8-1925 from the President, Taluk Board, Tinnevelly, to the Secretary to the Government of Madras, Law Education Department, Madras, through the President, District Board, Tinnevelly.

Subject:- G.O.No.Mis., 1070/L.E.D. dated 23-6-1925 -
Review on Elementary Education Budget -
Tinnevelly Taluk Board for 1925-1926.

The Elementary Education Fund of this Board has been formed only from 1-4-1925 as per T.B.R. No.13-A dated 3-1-1925. For years prior to the constitution of the fund, the Board was contributing towards Elementary Education Account from the General Account of the Board as much as was required to wipe off the deficits in the receipts to cover the annual charges. This has been the practice of the Board for several years. The provision in the Budget was utilised as far as was found necessary and the actuals for a year accordingly varied. The balance amount Viz., Rs.1569/- referred to in the G.O. is one due to such causes and it was not credited to the Elementary Education as no such fund was constituted during 1923-1924 and 1924-1925. It is not now possible to credit the balance amount referred to as fixed in the G.O. for the following reasons:-

1. The Board had to incur heavy expenditure to bring to order several roads damaged by the unprecedented floods of December 1923.
2. Another unforeseen expenditure of Rs.8100 and odd had to be incurred towards payment of contribution to the Tinnevelly Municipality for the up-keep of its medical institutions as per G.O. No.346, P.H. dated 14-2-1925.
3. And a third unforeseen expenditure of Rs.1400 and odd had to be incurred for the cost of forms supplied in excess by the Central press, Madras. The Board's protest in the matter was of no avail and the amount was adjusted by short credit of Land cess due

P.T.O.

due to the Board.

II. Now that an Elementary Education Fund of the Board has been constituted from 1-4-1925, the Board will during the current year contribute its moiety as fixed by Government and as approved by the Board. So I request that the Government may be pleased to reconsider the order and waive the credit of the balance amount Rs.1569/- ordered in view of its present financial stringency under the circumstances explained above.

III. A copy of the Board's resolution T.B.R. No.9 dated 31-7-1925 deciding to address the Government again on the subject is enclosed.

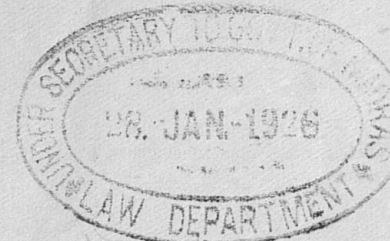
I. C. Swaranallai

Tinnevelly Taluk Board Office,

President. 27³/₂₆

Dated 26 March 1926.

K.V.S./25-3-26.



P.M.B.

27th

Examiner's Office.

Audit Report on the Tinnevelly Taluk Board Elementary Education Fund accounts for 1924-25.

L.F. No. 8692, d. 27-1-26

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

Law Edu. Dept.
Examiner of Local Fund Accts.

Paragraph 7 of the audit report.

The Examiner states that the Board has actually contributed for the year 1924-25 a sum of Rs 5,711-4-3 from its general revenues. In G.O. 1714 Law (Edu) dated 5.10.1925 the Govt. passed orders waiving the payment of a sum of Rs 1,569/- to the elementary education fund under the board's control. The Board then represented that its contributions to the fund were

as shown below:

(1) Year	(2) Amount fixed by Govt. Rs	(3) Amount paid by the Board Rs	(4) Difference Rs
1923-24	9,676	6,458	3218
1924-25	7,281	8,930	1649
			1,569.

It is seen from the audit report that the board has not contributed for 1924-25 only a sum of Rs 5711/- as against Rs 8930/- previously reported in Column (3) above. It may be asked to

8930
5711
3219

to report the amounts actually contributed by
for each of the years 1923-24 and 1924-25

P.V.H.
3-2-26
The balance of contribution yet to be paid
is Rs 3,219/- The President may be asked
to pay the balance into the Ely Edu. Fund
and to report the fact to Govt. Draft OM submitted

NY
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Memo No 325A-2 8.2.26

(CN 1290A) From the P.T.B., Dinnevelly, No 166A/25 8.2.26.

The Taluk Board Heads
inability to pay the balance
of Rs. 3219 in question to the Elementary
Education Account and
requests that the amount may be
waived. The remarks of the
L.S.G. Dept. may be invited w.o.
on the present financial position
of the Taluk Board.

Law (Ch), no 325A-2
1855
10661
A
8/4
L.S.G. no
1855
R
RD 10/4
the budget of the 2d for 1926-27
expected to open with a balance of



Ri 17673 and after providing for
a capl expe of Rs 19100 from (un)
revenues to close with a balance
of Rs 2800. The Bd can pay the
arrear contribution by reducing
a portion of the capl expe

10661-1 BI. 244
27-4-26

26/4

Law Comus

Law Com Joseph
A draft order is submitted.

26/4

A
26/4

V.T.K.
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L. En 1645A
28/4/26.



	Date.	Initials.
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When examined	..	
When signed	..	
When despatched	..	20/4/15

14 Lawley DEPARTMENT.
Elementary Education Funds
Salute Board, Tinnevely -
Audit report - 1924-25 -
Orders passed.

” ” ” ” ” 192

C. No. 395A From the _____, No. _____, dated _____ 192_____

” ” ” ” ” ” 192

” ” ” ” ” ” 182

No. 775, dated 4. 5. 1926

Recorded.
AS In regards to the Taluk Board's request
~~and of a contribution~~
2. that ~~to make~~ the payment of
the arrear ~~contribution~~ contribution
amounting to Rs. 3,219/- due
to the elementary education
fund for the year 1926-25
from the general revenues of the
Taluk Board, ^{may be waived the Govt.} as it is observed
that the budget estimate of the
Taluk Board for 1926-27 closes
with a balance after providing
for a capital expenditure of
Rs 19,100, and that the Board
can

can pay the annual contribution
to the elementary education fund
by reducing a portion of the
capital expenditure. The
Salub Board is ~~therefore~~ ^{herefore} accordingly
requested to adjust the
balance of Rs. 3219 to the
credit of the elementary
education fund at an
early date and report the
fact to Govt.

9
30/4

VTK
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20 DESPATCHED
925 MAY 1920

The P.T.B., Linnevally ✓
» Ex. of L.F. Accts ✓
» D.P.D. (with copy of
and report)

When given for copying _____
When copied _____
When examined _____
When signed _____

192

READ AGAIN G.O. No.

192

DATED

CURRENT No.

ENCLOSURE 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.—

A = Copy in full.
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P = Copy abstract only.
Q = Copy heading only.