

Law (Eon) (1926) Department.

Mis SERIES.

G.O. No. 139

DATED 29-1-26

[Despatch Abstract.]

Elementary Education fund - Municipal Council, Cannanore. -
Audit Report - 1924-25.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
His	103	LE	23-1-1926				
"	2077	"	5-12-25				
"	1684	"	27-9-25				
"	1520	"	3-9-25				
"	1299	"	26-6-25				
"	1109	"	8-7-1924				

FURTHER PAPERS.

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

Report on the audit of the Cannanore Municipality Elementary Education Fund accounts of the Malabar district, by Mr. J. M. Hooper, Examiner of Local Fund Accounts, for the period extending from April 1924 to March 1925. (2)

The audits for the I and II half years which commenced on the 20th March 1925 and 18th June 1925 and ended on the 30th March 1925 and 29th June 1925 respectively were conducted by District Inspector Mr. R. Rajagopala Aiyar in accordance with the rules on the subject.

2. A statement showing the Receipts and Expenditure of the Fund is appended.

3. During the period under audit the office of Chairman was held by M.R.Ry., Rao Sahib K. Chantan Avl.

4. A note on the defects found in the accounts has been forwarded to the Chairman, Municipal Council, Cannanore. The general result is satisfactory.

5. Expenditure on an unrecognised class. A Provincial subsidy is being paid for the maintenance of a 6th standard in the Pudiyapeedika Mappilla School. The Head master employed is unqualified. Recognition for the opening of the VI standard in the school was refused by the District Educational Council. The amount overpaid to the teacher comes to Rs.304/- as shown below:-

Excess pay at Rs.8/- per mensem from 1-10-1921 to 31-3-1923- for 18 months. Rs.144- 0- 0

Excess pay at Rs.8/- from 1-4-1923 to 30-11-1924 for 20 months

Rs.160- 0- 0

Rs.304- 0- 0

The debit of expenditure on an unrecognised class to the Elementary Education Fund being inadmissible, it was requested that the excess payment should be recovered in para (1) of the audit notes for the 1st half year of 1924-25. The Chairman reports that recovery is being effected in instalments at Rs.2/- per month. *pro infra*

6. Adverse balance under Elementary Education Fund. The municipality contributed from its general funds the full amount provided in the Budget. The Elementary Education Account nevertheless closed with an adverse balance of Rs.525-14-3 on the



the 31st March 1925.

R. Sivasankar Rao
for Examiner of Local Fund Accounts.

V.N.K.
C839
26/3/25
26/3/25

Receipts		Expenditure	
Particulars	Amount	Particulars	Amount
Ordinary Receipts		Ordinary Expenditure	
7. Other Receipts	4 2 38	7. Other Expenditure	
8. Government Grants - Capital		8. Government Grants - Capital	
9. Contributions from Government		9. Contributions from Government	
10. Contributions from Local Bodies		10. Contributions from Local Bodies	
11. Contributions from Private Bodies		11. Contributions from Private Bodies	
12. Contributions from Individuals		12. Contributions from Individuals	
13. Other Receipts		13. Other Expenditure	
14. Total Receipts	1366 2 4	14. Total Expenditure	

Cameron Municipality 1924-25

Total, Receipts -

R Raccopala Ayman
of Inspector - Malabar

12410	8 - 89001	Masters
500	204 8 6	clerk and servants
118	01 838	Contributions to Provincial Fund
870	818	Contributions - House Rent
800	7 394	other items
100	96	Equipment - Provincial
80	87 18 6	Library books
10		other items
300	11 9 888	Repairs to building
1475	7 11 89241	Total, Expenditure - ordinary
80	22	Expenditure - Capital
287 18 9	287 12 9	I Management (books)
285 12 4	285 12 4	II Communication - other
		Total, Expenditure Capital
14289 14 9	14289 14 9	Grand Total, ordinary Capital

Audit notes.

On the Elementary Education fund accounts of the Cannanore Municipality for the period extending from 1st: April 1924 to September 1924.

x x x

Cannanore Municipality for the I half year 24-25.

Answers

Notes

Elementary Education Fund.

1. Pudiapetika Mopia School VI standard not recognised.

The Headmaster of the School was drawing Rs 30/- from 1-4-23. Recognition to the VI standard of the School was refused on 25-6-24 by the District Educational Council. The Director of Public Instruction has also declined to interfere with the District Educational Council's discretion in his letter No. Dis: 1215/25 dated 21-3-25. The pay of the teacher has been ~~reduced~~ reduced to Rs 22/- from 1-12-24. The Chairman has ordered recovery of the amount from the teacher from the date of refusal of recognition viz: 25-6-24. The recovery of the amount may be reported.

x x

Municipal Office
Cannanore 7-5-25.

Sd/-K.CHANTAN.
Chairman.

Sd/-R.Rajagopala Ayyar
District Inspector of
L.F.Accounts, Malabar.

(True extract)

Municipal Office
Cannanore 14-9-25

Chairman.

Forwarded through the Assistant Examiner of Local Fund Accounts Trichinopoly.

5. The amount overpaid to the teacher from the date on which recognition was refused on 24-6-24 was only Rs 48/- and not Rs 304/- and this amount was asked to be recovered and is being recovered. Extracts of the audit notes and the replies are enclosed.

The whole question regarding the so called over payment of Rs 304/- has been placed before Government in a separate communication.

6. Adverse balance was the result of withholding over Rs 1500/- out of the recurring subsidy from Government.

The Council has resolved to levy an Education Tax on property and make a corresponding reduction of property tax under general account. Government have sanctioned it on two conditions i.e; that the deficit accruing on account of the withholding of the grants should not be met from above tax, and no increase of pay should be given to the existing teachers out of it.

The Council is unable to agree to the two conditions and further reference will be made to Government. An extract from the Proceedings of the Council is also enclosed.

W. B. ...
Chairman.

Municipal Office
Cannanore 19-9-25

B. ...

p. 1 ante

*orders issued
in G.O. No
103 DE T
23-1-1926.*

*M.
G.O. No. 1520 DE
3-9-25*

*orders have
already
issued on
the subject
in G.O. No. 2077 DE T
5-12-1925.*

Proceedings of the Municipal Council, Cannanore at its
meeting held on Saturday the 19th: September 1925, at 4.30
P.M.

Present:-

1. M.R.Ry Rao Sahib K.Chantan Avl: Chairman.
2. M.R.Ry P.Shankaran Avl: Vice-Chairman.
3. K.M.Ibrayankunhi Sahib Bahadur.
4. M.R.Ry K.Baduvan Avl:
5. M.R.Ry T.K.Achuthan Avl:
6. M.R.Ry O.Kunhampu Avl:
7. M.R.Ry M.K.Govindan Avl:
8. M.R.Ry K.P.Raman Avl: L.M.S.
9. O.Abdurehimankutti Sahib Bahadur.
10. C.Ibrayankutti Sahib Bahadur.
11. E.V.Macki Sahib Bahadur.
12. P.M.T.Imbichi Elaya Sahib Bahadur.
13. M.R.Ry C.M.Kunhi Kannan Avl:
14. M.R.Ry C.Kumaran Avl: L.M.P.

x x x x

II Current references:-

Reports on the audit of accounts of this Municipality
for the year 1924-25, and draft replies.
C.No.17/25- Report on Elementary Education accounts.

Passed

xx xx xx

Sd/-K.CHANTAN

Chairman.

(True extract)

Municipal Office |
Cannanore 19-9-25 |

K. Chantan
Chairman.

8
R7 No 5243 d 7-10/25 - Examiner's Office.

(8)
Audit Report on the Elementary Education Fund accounts of the Cannanore Municipality 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. *pp 7 aut*

Hooper
Examiner of Local Fund Accounts



P.M.B.

7/10

A section

How A section.

File sent to Ex.
of LFA with u. no.
3652 A-2 of 20.11.25

How (Law) Dept
Paragraph 5 of the Audit Report
A separate communication received from the Chairman is under consideration. The case is under reference to the Examiner. Order may be issued on this file after that file is disposed of.

now
14/10.25
15.10.25

Elementary Education Fund

Municipal Council, Cannanore -

Audit Report - 1924-25 -

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READ ALSO:—

C. No. From the C. M. C., Cannanore, No. Endt. on, dated 19 - 9 - 1925
C. No. 17/25

3181 C Examiner of L. F. Accts. 5243 7-10 - 1925

192

ORDER.

Misc.

para 6 of the audit report,
pages 1-2 c. f and page 6 c. f.
(I)

para 5 of the audit report,
page 1 c.f. and 6 c.f.

To The C.M.C., Cannanore.
" Exr. of L. F. Accts.
" D. P. I. (with copy of the
audit report, statement and
C.M.C.'s reply)

No. 139, dated 29-6- 1926.

R e c o r d e d.

2. Orders have been issued in G.O. No. 2077 Law (Education), dated 5-12-1925, on the Municipal Council request for the relaxation of the conditions imposed in G.O. No. 1520 Law (Education), dated 3-9-1925 in regard to the levy of the education tax.

3. The question of recovering the excess payments made to the Headmaster, Pudiyapeedika Mappilla School, has been disposed of in G.O. No. 103 Law (Education), dated 23-1-1926.

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192

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, BRING MEANT FOR DESPATCH IN ORIGINAL

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