Cochin Municipality

Sectt. II-29—27,004—25-11-25.

Law & Education (192 6) Department.

Ordinary SERIES.

G.O. No. 1792

DATED 15- 9- 1926

9

[Despatch Abstract.]

Elementary Education Fund.

Municipal Council, Cochin Audit report 1925-26--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.
Co	2179 23.11.26						

Report on the audit of the Cochin Municipal Elementary Educa-tion Fund accounts of the Malabar district, by Mr.J.M.Hooper, Examiner of Local Fund Accounts, for the period extending from 1st April 1925 to 31st March 1926.

The final audit which commenced on the 17th and ended on t 25th May 1926 was conducted by District Inspector Mr.R.Rajagopa Ayyar in accordance with the rules on the subject.

2. During the period under audit the office of Chairman held by M.R.Ry.K.E.Jacob Avargal from 1st April 1925 to 31st Octo-ber 1925, by M.R.Ry.A.T.Gabriel Avargal from 1st November 1925 to 6th December 1925 and by Mr.N.G.Haydon from 7th December 1925 to 31st March 1926.

pp 3-4 infra

3. A statement of receipts and expenditure of the Fund appended.

4. A note on the defects found in the accounts has been for-warded to the Chairman. The general result is not satisfactory.

5. Items pending from the previous audit notes. There ten items relating to the audit notes of 1924-25 and eighteen 1925-26 which are still pending final settlement.

6. Difference between the cash book and account balance

The cash book balance on the 31st March 1926 viz., Rupees 7,932-4-0 was less than the account balance, viz., Rs.8,244-4-5 Rs.312-0-5. This would seem to be the accumulation of small differences in almost every month, and the result of not havin conciled the differences every month as should have been done. difference should be explained and necessary adjustments made.

7. Advance for Ramzan festival. Advances amounting to Rs.420/- were made to Muhammadan teachers of three schools on 16th April 1925 on account of Ramzan. The grant of such advan was not sanctioned by Government. The advances were however re-covered.

8. Unusual items charged to Elementary Education Fun

The following items of expenditure which were either directly connected with the imparting of elementary education which were not quite necessary thereto or were unusual and which could be incurred only after the sanction of Government was o were charged to the Elementary Education Fund:-

(i) Advance of Rs.30/- to a teacher (D.L.Peter) to undergo scout-master's training at Coonoor; || Not received

(ii) Cost of scout-books: Rs.134/-;

(iii) Pay and allowances of the Supervisor of elementary schools at Rs.68 a month.

vide Government Order No.106, Law (Education), dated 25th January 1926; M

(iv) Cost of Remington Type-writer and copy holder, one Rotary Cyclostyle model;

(v) Advances to meet hostel expenses for the purchase of books and for meeting examination fees.

9. Establishment Audit Register. This register was incompletely maintained. The orders sanctioning the establishment were not noted, the sanctioned scales were not entered in the Audit Register, and attested by the Chairman. The details of establishment as it stood on the 1st April 1925 were not noted in the fly leaves of the audit register.

10. Payment ~~xf~~ by cheque not endorsed on bills. The number and date of the cheque by which payment was made were not noted on many of the bills to avoid a possible double payment as required by Article 223 of the Municipal Account Code.

11. The gross income and expenditure of the Elementary Education Fund during the year under audit were Rs.30,257-3-11 and Rs.32,265-7-10 respectively.

Hooper

Examiner of Local Fund Accts.

P.M.B.

Kr

3/11

3

Malabar District.

C. Elementary Education Fund Account of the Cochin Municipality for the year 1925--1926.

Heads.	Actuals.	Revised Estimate.
RECEIPTS. (ordinary).		
1. Education tax.	11,008-7-2	10,780- 0- 0
2. Fines and penalties under the Ely. Education Act.		
3. Income from Investments etc.		
4. Schoolfees.		
5. Endowments.		
6. Contributions.		
7. Other receipts.	180-14-0	180-0-0
8. Government grant--		
(i) Under section 37 of the Ely: Education Act.	10,761-11-0	10,760- 0- 0
(ii) Under the proviso to section 37 of the Act.	1,704- 0-0	1,700- 0- 0
9. Contribution from the General Account.	7,000-0- 0	7,000- 0- 0
Refunds....	397-12-3	400- 0- 0
	30,257-3-11	30,020- 0- 0

CAPITAL.

Nil.

R Rajagopala Ayyar
27.5.26

District Inspector of L.F. Accounts, Malabar.

LR
27.5.26

4 U

C. Elementary Education Account of the Cochin Municipality for the year 1925--1926.

Heads.	Actuals.	Revised Estimate.
EXPENDITURE. (Ordinary)		
1. Staff- Salaries and allowances-- Supervisor	1,758- 0- 0	1,720- 0-0
Masters.	21,700- 1- 5	21,650- 0-0
Clerks and servants.	2,382-11- 3	2,475- 0-0
Contribution to Provident Fund...	941- 1- 0	
Travelling allowance.	139- 9- 6	120- 0-0
Stipends of teachers sent for training	1,077-12- 0	1,045- 0-0
2. Contingencies & Equipment. Contingencies-- House-rent.	195- 4- 8	275- 0-0
Other items.	484- 0- 0	300- 0-0
Equipment.--		
Furniture and Apparatus.	81- 9- 5	100- 0-0
Library books and maps.	306- 3- 7	260- 0-0
Other items.	317- 1- 9	350- 0-0
3. Prizes and scholarships.	81- 0- 0	80- 0-0
4. Repairs to buildings.	509-11-10	510-0- 0
5. Interest on and repayment of debt.	......	200- 0-0
	29,974-2- 5	29,085- 0-0
Capital.		
1. Lands and buildings.	497- 1- 5	
2. Equipment-- (1) Furniture and apparatus. (2) Library books and maps. (3) Other items.	 955- 6- 0 288- 2- 0 550-12- 0	 2,500-0-0
	2,291- 5- 5	2,500-0-0

R Rajagopala Ayyar
Dt. Inspr. of L. Accts.

5/11

OFFICE OF THE EXAMINER OF LOCAL FUND
ACCOUNTS,

FORT ST. GEORGE, MADRAS.

Dated the 8th July 1926.

L. F. No. 3652

From

J. M. HOOPER, Esquire,
EXAMINER OF LOCAL FUND ACCOUNTS, MADRAS.

To

THE CHAIRMAN, MUNICIPAL COUNCIL, Cochin, Malabar Dt.

Sir,

(N) In forwarding the accompanying audit report on the Elementary Education Fund Accounts of your Municipality for the period extending from 1st April 1925 to 31st March 1926, I have the honour to invite a reference to Government Order Mis No. 1373, Law (Education), dated 25th August 1924, and to request that you will be so good as to return the report in original to this office, within one month, through the Assistant Examiner of Local Fund Accounts, Southern Circle, Trichinopoly, with your replies (in triplicate as required in Government Order Mis. No. 3530, L & M., dated 11th December 1924) duly approved by the Municipal Council for submission to Government. T

I have the honour to be,
Sir,
Your most obedient servant,
Sd/. J. M. Hooper.
Examiner of Local Fund Accounts.

p infra

Retransmitted with a copy of the Council's resolution No. 2. dated 22nd Instant.

p' ante

5. Steps have been taken to dispose of the old items.

6. The adjustments have been made.

7. Such advances are not made now.

8. Noted. The sanction of Government has been already applied for.

9. The establishment Audit register will be posted up to date.

10. Noted. This is done now.

Chairman

Municipal Office,
Cochin, 22-7-26.
H.F.

6/

6

Extract from the Proceedings of the Municipal Council, Cochin, at a Meeting held on Thursday, the 22nd July 1926 at 5- 30 P. M.

Resolution No. 2.

Read audit report for 1925- 26 and audit notes for the last quarter of 1925- 26.. Elementary Education Fund.

The draft replies are approved.

Paras 3- 12- 13 & 15 Collector's sanction will be applied for

Paras 6 and 21 Government sanction will be applied for.

Audit notes copy not sent.

True copy

Chairman

Municipal Office,
Cochin, 6th Aug 26. H.F.

L. 7.5367 dated 24/8/26.

Examiner's Office.

Audit Report on the Cochin Municipal Elementary Education Fund accounts for 1925-26.

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.

1925-6 ante

P.M.B.

Ki.

L. Ed. 2736 C
24/8/26

UNDER SECRETARY TO GOVT. OF MADRAS, LAW DEPARTMENT
24 AUG 1926

8

A1

1501-7 c.f.

Law (Education) Deptt.

C. No. 2736 C - From the Examiner of Local Fund Accounts, No. 5367, dated 24-8-1926.

Elementary Education Fund - Municipal Council, Cochin, Audit report - 1925-26.

-----

10 SEP 1926

pages 1-2 c. f.

page 5 c. f.

Paragraph 8 of the Audit report.

The Chairman sta[t]es that he has applied for the sanction of Government ~~for the~~ to debit ing ~~to~~ the elementary education fund the expenditure on the items specified in this paragraph of the report.

No communication has been received from the Chairman on the subject. L.S.G. may be requested to say whether they ~~are in receipt of~~ ~~any~~ such ~~communication from the Chairman on the subject~~. It may be mentioned ~~maxe~~ that the sanction of Government is not necessary for the debit to the fund of the pay of the Superintendent, as this has already been approved in connection with the introduction of compulsory elementary education in the municipality - vide paragraph 3 of G.O. No. 845 L.E., dated 20-6-23.

have received it

(V)

c.f. G.O. No. 1480 L.E. 4-8-1926.

Z

Thro' A Section.

29/8

29.8.26

30/8

2/9

L.S.G.

26084

L. Edn. No. 2736 C-1 3/9/26.

L.S.G.

L. 29330 10/9/26.

Recd 4/9

The Ch's letter above referred to ~~ha~~ has not been received in this depth.

The file may be returned to Edn. No.

Educ. 26084-1 L. & M. 9. 9. 26

Through B. Section.

6.9.26.

8/9

8.9.26

9.9.26

Law (Edn)

~~2~~9

Law & Edn deptt

A draft order is subd.

Bm
18/9

14.9.26

C/4/9

---

10 9

Scott II-5 (b)—6,004—25-11-25. (6)

	Date.	Initials.
When received for Fair-copying.		
When copied ..		M 15/9
When examined ..	16/9	
When signed ..		
When despatched ..		

Law and Education DEPARTMENT.

Elementary Education Fund -
Municipal Council, Cochin -
Audit report - 1925-26 -
Recorded.

READ AGAIN G.O. No.______, dated______192 .
" " " "______ "______192 .

READ ALSO :—

p 7 c.f

C. No. 2736 C From the Exr. of L.F. Accts., L.7 No. 5367, dated 24 - 8 - 1926 .
" "______ " "______ "______ "______192 .
" "______ " "______ "______ "______192 .

ORDER.

No. 1792, dated 15 . 9 1926.

Misc.

pp 1-2 c.f

cf. G.O. No 1480 LE ①
4-8-26

para 3 of
G.O. No 845 LE ②
20-6-23

p. 6 of ②

pp 1 & 2 c.f

p 5 c.f

Recorded.

2. Paragraph 8 of the Report.

~~Further~~ ~~The specific~~ sanction of ~~the~~ Government is not necessary for the debit to the elementary education fund of the pay of the Superintendent of elementary education as his employment has been approved in connection with the scheme of compulosry elementary education in the municipality. The chairman's communication applying for the sanction of Government for the debit to the fund of the ~~expenditure~~ ~~on the~~ other items of expenditure mentioned in the paragraph has not been received ~~by~~ ~~Government.~~ The chairman is requested to furnish a copy of the letter.

3. The Govt. trust that the irregularities pointed out by the Auditor will not recur.

Bm
18/9.

14.9.26

C/14/9

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

DESPATCHED
16 SEP 1926

When given for copying——
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.							

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.