

Law (Education) (1926) Department.

Ordinary SERIES.

G.O. No. 664,

DATED 20-4-26.

[Despatch Abstract.]

Elementary Education Fund - Municipal Council,
Cochin - 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.

②

Report on the Audit of the Cochin Municipal 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.

The final audit which commenced on the 17th September 1925 and ended on the 25th September 1925 was conducted by District Inspector Mr. R. Rajagopala Aiyar in accordance with the rules on the subject.

2. During the period under audit the office of Chairman was held by Mr. S.S. Koder from 1st April 1924 to 13th June 1924, by Mr. A.J. Gabirel from 14th June 1924 to 20th June 1924 and by M.R. Ry., K.B. Jacob Avl., from 21st June 1925.

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

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

5. Recognition wanting. The District Educational Council's recognition was wanting for the eleven newly started elementary schools.

6. Elementary Education Fund account. The Elementary Education Fund account contained the following errors.

1. The amount transferred to its credit on 1st October 1924 was less by 8 annas 9 pies.

2. Certain amounts were erroneously debited to the Elementary Education Fund account instead of to the General account, and vice versa. The mistakes detailed in paragraph 5 of the Audit Notes should be set right and the net amount adjusted to or from the Elementary Education Fund Account.

7. Collection charges debited. A sum of Rs.400/- was charged to the Elementary Education Fund Account on account of collection charges of Education tax, and credited to the General Fund. There is no authority for such a debit and the amount should be recredited to the Elementary Education Fund.

8. Tenders not invited for furniture purchased for schools.

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Articles of furniture and apparatus to the value of over Rs.3,900/- were purchased during the year for the use of Elementary schools. Tenders were not ~~invited~~ invited for the purchase, as required by Article 333 of the Municipal Account Code.

9. Advances of rent for long periods and the construction of Municipal buildings on sites not acquired or made over. Advances of rent for schools for a year, amounting to Rs.264/- were made in three cases. The payment of rent in advance for such a long period is not desirable, as also the construction of Municipal buildings, whether permanent or temporary, on lands, not acquired or duly made over to the Municipal Council.

10. Register of tools and plant. Articles of furniture purchased during the year, were not entered as 'Receipts' in the register in many cases. Acknowledgments for the receipt of articles were signed by the Public works overseer or by the office manager in some cases and final acknowledgments from the teacher concerned for the receipt of the articles were wanting.

A. Siva Subramanian

For Examiner of Local Fund Accounts.

V.N.K.

20/10

Cochin Municipality for 1924-25 - 3

Elementary Education Account - Credits.

Heads.		Actuals 1924-25			Revised Estimate 1924-25.		
<u>Ordinary.</u>							
1.	Education tax.	10,880	7	10	8,900	-	-
2.	Fines & penalties under the Ely Education Act.						
3.	Income from investments etc.	38	10	8			
4.	School fees.						
5.	Endowments.						
6.	Contributions.						
7.	Other receipts.	7	3	3			
8.	Government Grant -						
	(i) Under section 37 of the Ely Education Act.	2,376	-	-	8,900	-	-
	(ii) Under the proviso to section 37 of the Act.	9,618	3	-	3,450	-	-
9.	Contribution from the General Account	7,000	-	-	7,000	-	-
	Deduct refunds.	- 118	12	7			
Total.		29,801	12	2	28,250	-	-
<u>Capital.</u>							
Nil.							

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12.10.25

R. Rajagopalakrishnan
D. Inspector, Malabar.

Cochin Municipality for 1924-25.

Elementary Education account - Debits:

Heads.		Actuals, 1924-25			Revised Estimate, 1924-25		
<u>Ordinary</u>							
1	Staff - Salaries and allowances.						
	Masters	16,665	2	5	15,770	-	-
	Clerks and servants.	1,124	10	3	1,220	-	-
	Capitation allowances	-	-	-			
	Contribution to Provident Fund	672	8	-	850	-	-
	Travelling allowance	19	4	-			
	Stipends of teachers sent for training	-	-	-			
2	Contingencies and Equipment.						
	Contingencies - House rent	252	-	-	140	-	-
	Other items	432	9	11	17,60	-	-
	Equipment - Furniture and apparatus.	6	8	-			
	Library books and maps.	1,303	2	8			
	Other items - - - -	277	10	9			
3	Prizes and Scholarships.	20	-	-	50	-	-
4	Repairs to buildings.	197	2	3	300	-	-
5	Interest on & repayment of debt	-	-	-			
Total.		20,970	10	3	20,090	-	- ✓
<u>Capital.</u>							
1	Land and buildings	3,291	2	10	2,850	-	-
2	Equipment -						
	(1) Furniture & apparatus	3,939	-	11	4,000	-	-
	(2) Library books and maps	1,190	4	-	1,000	-	-
	(3) Other items - - - -						
Total		8,420	7	9	7,850	-	- ✓

12.10.25

R. Raja copala Iyer
Dt. Inspector, Malabar.

Returned with a copy of the Council's resolution No. 1. (b) dated 17-3-26.

Para. 5. All the schools have been recognized. The District Educational Council's sanction in each case is noted below:-

1. ~~xxxxxx~~ New Eraveli School Res No. 77 dated 1-4-25
2. Kappirithuruthi Mopla school No. 55 (48) dated 2-6-25
3. Pattalam Girls' School No. 34 dated 5-9-25
4. St John Pattom Boys' school Do
5. St John Pattom Girls' school DB
6. Thamaraparamba Boys' School No. 36 (57) dated 25-6-24
7. Thamaraparamba Girls' School (old school) Director's No. 6493 dated 19-11-97
8. Pathayathode Girls' School (old school) Do No. 6493 dated 19-11-97
9. Pathayathode Boys' school R. No. 57 dated 25-6-24
10. Vypin Girls' School Res. No. 34 dated 5-9-25
11. Beach Girls' School (old school) Director's No. 1193 dated 26-1-22
6. This will be set right
7. Necessary adjustment has been made
8. Tenders are now invited in every case
9. Such advances are ^{not} made now
10. Noted:- This has now been done. Some of the articles were delivered in the office and subsequently sent to the schools. Hence the receipts were signed by the Manager and overseer.

M. L. Dey

Chairman
the Council
Cochin 18.3.26

M. L. Dey

The Asst. Examiner
of L. I. Accounts
Barrack Road
Cochin

U. L.

U. L.

6
Extract from the Proceedings of a Meeting of the
Municipal Council, Cochin, held on Wednesday the 17th
March 1926 at 5- 30 P. M.

Resolution No. 2.

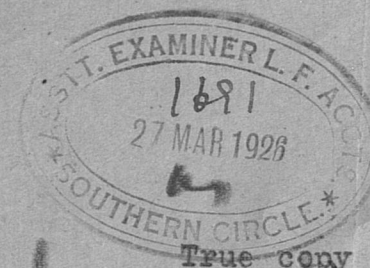
Read Audit notes of the Elementary Education for ~~1924~~
2nd half of 1924-25 and audit report for 1924-25
with replies.

Draft reports are approved

Para I (11)-V-Vi-VIII-X-XIII-XV-XVI-and XIX sanctioned.

Para 10. Government sanction will be obtained

Para 11. Collector's sanction will be obtained.



Sd/. N. G. Haydon
Chairman.

[Signature]
Chairman.

Municipal Office,
Cochin, 18th March 26. } H.F. *[Signature]*

1173e
12-4-26

Examiner's Office.

Audit Report - Cochin Municipality - Elementary

Education Fund Accounts- 1924-25.

L.F.No. 367, d. 10-4-26.

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

Paragraph 10. The acknowledgments of the head - masters should be obtained and produced at the next audit.

[Signature]

Examiner of Local Fund Accounts.

Law (Edn) Dept.

order 664 of 20.4.26
M.C.

Recorded.

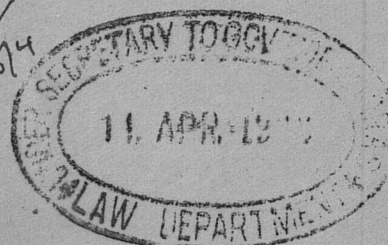
2. The attention of the chairman, Municipal Council, Cochin, is drawn to paragraph 10 of the Audit report and the remarks of the Examiner of Local Fund Accounts thereon.

the C.H.E. Cochin *[initials]*
" Exr. of d. 7. Heel *[initials]*
" S.P.D. with copy *[initials]*
of audit report
see slide sent
+ C.H.E. report
+ Exr.'s remarks

[Signature]
18/4

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17/4

Elementary Education
Fund Municipal
Council, Cochin -
Audit report - 1924-25.
V.N.K.7/4. Recorded.



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STATEMENT WITH DITTO.

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