

E + P. H (1945) Department.

Ms SERIES.

G.O. No.

1544. Edm

Dated

1. 10. 45.

[Despatch Abstract.]

Audit Report —

1943 — 1944 —

E E Fund

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Back Papers.

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

Further Papers.

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

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS COCHIN MUNICIPAL COUNCIL, MALABAR DISTRICT, IN THE YEAR 1943-44.

Name of auditor: SRI A. B. PISHAROTY, Assistant Inspector of Local Fund Accounts.

Time taken for audit: From the 5th to 16th September 1944.

The office of Executive Authority was held by Sri A. B. Menon from 1st April 1943 to 13th May 1943, and 27th June to 31st March 1944. From 14th May 1943 to 26th June 1943 Dr. Simon, Vice-Chairman, was functioning as Executive Authority ordered in G.O. No. Ms. 1845, L.A., dated 3-5-1943.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the General and Elementary Education Funds during the year. The closing balance is not in agreement with the consolidated closing balance of the various funds as per the abstract attached to the annual account for the year 1943-44; but is in agreement with the balance in the Treasury Pass Book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year. The difference indicated below would need reconciliation:-

Consolidated closing balance of the various funds as per account	Rs. 87,53
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Cash Book closing balance	Rs. 87,53
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3. The irregularities noticed during audit have been incorporated in the statement which should be read as part of the audit report. Important irregularities are noted below.

4. Double Payment: While claiming the arrears of dearness allowance at Rs. 8/8 a month from December 1943, sanctioned in G.O. No. 179, L.A., dated 29-1-1944, teacher Miss A. Chacko was paid Rs. 4/8 (being the difference in rates) for January 1944 even though she was paid at Rs. 8/8 for that month in Voucher No. 1432/3-44. The payment of Rs. 4/8 made in Voucher No. 1459/3-44 would need recovery. This overpayment indicates that the original bill was not scrutinised while passing the arrear claim.

5(a). Annual verifications of services of the employees for 1943 have not been done and the fact recorded in the Service Book.

(b) Certificates of immovable property were not obtained and filed in the service books of the municipal employees concerned as required in G.O. No. 2493, L.A., dated 24-8-1949.

6. The result of audit may be considered satisfactory.

7. The gross receipts and payments for the year were Rs. 38,019-2-7 and Rs. 38,356-8-0 respectively.

8. Nine items of objections involving Rs. 8-6-0 are detailed in the Annual Objection Statement were pending clearance at the close of audit.

T. K. Arinivasan,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

Forwarded to Executive Authority of Cochin Municipal Council with the request that the report may kindly be forwarded within 2 months to the District Inspector of Local Fund Accounts, with your reply in triplicate duly approved by the Municipal Council for submission to Government.

Duplicate copy of the final
Education Fund Accounts of 1943-44

is herewith forwarded to the Secretary to Government and Public Health Department, MADRAS, with Rule (a) of Schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Audit Authority in L.F. No. dated 1944.

/True Copy/

J. Srinivasan
Assistant Examiner.

27.9.44

At the Auditors Office,
Madras 20/5/44.

37
AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND, COCHIN MUNICIPAL COUNCIL, MADRAS DISTRICT, MADRAS, 1944.

Name of Auditor

Shri A.B. PISHAROTI, Assistant of Local Fund Accounts.

Time taken for audit.

From the 5th to 16th September 1944.

The Office of the Executive Authority was held by Mr. A. Mahon from 1st April 1943 to 13th May 1943 and from 14th July 31st March 1944. From 14th May 1943 to 26th June 1944, Mr. Simon, Vice Chairman, was functioning as Executive Authority ordered in G. O. No. Ms. 1645, L. A. dated 3-5-1943.

2. The receipts and payment during the year are shown in the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing of the previous year. A single cash book was maintained for both the General and Elementary Education Funds during the year. The closing balance is not in agreement with the consolidated closing balance of the various funds as per the abstract attached to the annual account for the year 1943-44; but is in agreement with the balance in the Treasury Pass Book after allowing for outstanding cheques and unremitted revenue in hand at the close of the year. The difference indicated below would need reconciliation:

The difference indicated need reconciliation:-
Consolidated closing balance of the various funds as per account. Rs. 87,532-10-3
Cash Book closing balance Rs. 87,539-6-0

This is being attended to.

Consolidated closing balance of the various funds as per account: Rs. 87,532-10-3

Cash book closing balance Rs. 87,539-6-0

3. The irregularities noticed during audit have been incorporated in an objection statement which should be read as part of this audit report. Important irregularities are noted below:-

4. Double payment: While claiming the arrears of dearness allowance at Rs. 8/8/- a month from December 1943, sanctioned in G.O. No. 179 L.A. dated 29-1-1944, teacher Miss A. Chackko was paid Rs. 4/8/- (being the difference in rates) for January 1944 even though she was paid at Rs. 8/8/- for that month in Voucher No. 1432/3-44. The payment of Rs. 4/8/- made in voucher No. 1459/3-44 would need recovery. This overpayment indicates that the original bill was not scrutinised while passing the arrear claim.

Double payment: Rs. 4-8-0 to recovered from all Chackko. The excess dearness allowance paid to her in Vr. No. 1459/3-44 Rs. 4-8-0 was recovered from Chackko in Vr. No. 772/44. The amount was verified 30-4-45 during the last

5(a) Annual verifications of the employees for 1943 have been done and the fact recorded in books.

Certificate of immovable property were not obtained from the employees. The certificates have since been obtained.

Certificate of immovable property were not obtained from the employees. The certificates have since been obtained.

The result of the audit may be considered satisfactory.

The gross receipts and payments for the year were Rs. 38,019-2-7 and Rs. 38,356-2-0 respectively.

The items of objections involving Rs. 6-0 as detailed in the Annual Statement were pending clearance at the close of audit.

T.K. Srinivasan
Assistant Examiner of Local Fund Accounts
Western Circle, Salem.

Forwarded to the Executive Authority of Cochin Municipal Council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, Calicut, with your reply in triplicate duly approved by the Cochin Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund Account of Cochin Municipal Council (for the year ended 31st March 1944) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to Rule 58(d) of Schedule IV of the Madras District Municipalities Act, 1920. The original was forwarded to the Executive Authority in L. F. No. dated 1944.

/True copy/

Sd. Assistant Examiner

Assistant Examiner's Office,
Western Circle, Salem

(Copy)

Municipal Office,
Cochin, 23-6-45. H.F. 3 Cps. 28/6

Commissioner

29/6/45

Extract from the Proceedings of the Municipal Council, Cochin, passed at its meeting held on the 7th June 1945 at the Municipal Hall.

Resolution No. 146.

B1.2778/45 Read accounts - Audit report - 1943-44 - Elementary Education Fund - Draft - Replies - Furnished to the District Inspector of Local Fund Accounts Calicut B1.2778/45 dated 24-5-1945.

APPROVED

Sd./ K.J. Herschel
Chairman

(True copy)

Municipal Office,
Cochin 14-7-1945. H.F. 2 Cps. 16/7

Commissioner

29/6/45

16/7

A circular library stamp from the University of Toronto Libraries. The text "UNIVERSITY OF TORONTO" is curved along the top inner edge, and "LIBRARIES" is curved along the bottom inner edge. In the center, the year "1934" is printed vertically. To the right of the year, the number "8" is visible. The stamp is slightly faded and overlapping with the text of the adjacent page.

39700

8
From the Govt Secy to Govt, E.P.H. Sec
To the Exr of L.F.A. ✓
Sub: E.E. fund - M.C. Cochin
Audit Report for 43-44
Ref: your L.F. 38932/6.9.4
Please furnish two copies
of the financial statement audited
statement of receipts and expenditure
of the E.E. fund of the M.C. Cochin
for the year 43-44.

CM. 39700 Apr 1945

Copy of 11/9

p 70-8

Issued
OAG
11/9/45

P. C. 570

From the Govt Secy to Govt, E.P.H. Sec
To the Exr of L.F.A. ✓
Sub: E.E. fund - M.C. Cochin
Audit Report for 43-44
Ref: your L.F. 38932/6.9.4

Please furnish two copies
of the financial statement audited
statement of receipts and expenditure
of the E.E. fund of the M.C. Cochin
for the year 43-44.

8/9/45
8/5/45

8.5.45

M.T

From the Deputy Examiner of Local Fund Accounts,
Kilpauk P.O., M A D R A S.

To The Assistant Secretary to Government,
Education and Public Health Department, MADRAS.

L.F.NO. 4262 DATED: 18-9-45

Sub: Elementary Education FNM - Municipal Council - Cochin
audit report - for 1943-44.

Ref: Your telephonic message dated 11th September 1945.

Two copies of the audited statements of Receipts and
charges of the Elementary Education Fund of the Cochin Muni-
cipal Council for 1943-44 are enclosed.

P.V. ANANTHANARAYANA AYYAR,
Deputy Examiner of Local Fund Accounts.

41725

/TRUE COPY/

[Signature]
SUPERINTENDENT.
18-9-45

POST COPY OF TELEPHONIC MESSAGE DATED 18-9-45.

From The Deputy Examiner of Local Fund Accounts,
Kilpauk P.O., M A D R A S.

To The Assistant Secretary to Government,
Education and Public Health Department, MADRAS.

L.F.NO. 4262 DATED: 18-9-45

Sub: Elementary Education FNM - Municipal Council - Cochin
audit report - for 1943-44.

Ref: Your telephonic message dated 11th September 1945.

Two copies of the audited statements of Receipts and
charges of the Elementary Education Fund of the Cochin Muni-
cipal Council for 1943-44 are enclosed.

P.V. ANANTHANARAYANA AYYAR,
Deputy Examiner of Local Fund Accounts.

41725

/TRUE COPY/

[Signature]
SUPERINTENDENT.
18-9-45

R.F. XXXI.9-831

Annual Account of Receipts and Charges of the Elementary Education Fund
of the *Gochin Municipality* for the year 1943-1944.

Heads.	Actuals, 194 -4 .			Total.			inal Budge Apropriatio
	RS.	A.	P.	RS.	A.	P.	
Opening Balance ..				5012	39	1554	
<i>Receipts—Ordinary.</i>							
(1) Education tax ..	8887	25					9300
(2) ~~Fees and penalties under the Elementary Education Act~~ <i>Loss on a/c professional fee paid by Govt</i> ..	3669	-	-				3669
(3) Income from investments, etc. ..							
(4) School fees ..	516	76					600
(5) Endowments ..							
(6) Contributions ..							
(7) Other receipts ..	24	3	-				40
(8) Government grant—							
(i) Under section 37 of the Elementary Education Act. ..	9793	7	-				9400
(ii) Under proviso to section 37 of the Elementary Education Act. ..	4965	-	-				4960
(9) Contribution from the General Account—							
(a) For payment of temporary allowance of Rs. 4. ..							
(b) For other purposes ..	10,500	-	-				10,500
(10) Investments realized ..							
(11) Advances recovered ..							
Deduct—Refunds ..	- 336	14					- 330
Deduct—Amount transferred to Capital.							
Total ..	38019	27		38019	27		38139
<i>Receipts—Capital.</i>							
1. Government grants ..							
2. Endowments and contributions ..							
3. Loans ..							
4. Contribution from General Account—Ordinary ..							
5. Investments realized ..							
Add—Amount transferred from Ordinary ..							
Total ..							
Total, Ordinary and Capital ..				38019	27		38139
Grand total, including opening balance ..				43031	64		39693

in G.O.No.4942, I & M., dated the 22nd

d with your letter are returned herewith.

I have the honour to be,

Sir,

Your most obedient servant,

Dy. Examiner of Local Fund Accts.

12

Heads.	Actuals, 1943-44.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Expenditure—Ordinary.									
Staff—									
1. Salaries and allowances									
Master	30556						27800		
Clerks and servants <i>ap Supervisor.</i>	2504	8	-				2400		
Education Tax—Collection Charges ..	324						340		
Contribution to Provident Fund ..	1391						1400		
Travelling allowances	14	9	-				40		
Stipend of teachers sent for training ..									
2. Contingencies and equipment—									
Contingencies									
House-rent	453						460		
Other items	676	9	6				700		
Equipment—									
Furniture and apparatus	131	-	6				140		
Library books and maps	37	3	-				250		
Other items	437	2	6				450		
3. Prizes and scholarships <i>Games & Sports</i>							100		
4. Repairs to buildings	1081	7	6				1000		
5. Contribution to panchayats									
<i>Repayment of temporary division</i>	750						750		
6. Interest on and repayment of debt									
7. Investments made									
8. Advances recoverable									
Total ..	38356	8	-				35830		
Expenditure—Capital.									
1. Lands and buildings									
2. Equipment—									
(1) Furniture and apparatus							150		
(2) Library books and maps							50		
(3) Investments made									
(4) Other items									
Total ..							200		
Total, Expenditure (Ordinary and Capital) ..				38356	8	-	36030		
Total, closing balance ..				4674	14	4	3653		
Grand total, including closing balance ..				43031	6	4	39693		

As Govt permitted
 (for provision under exp^o of Rs 4120 in excess of
 Govt memo 12779-A2E
 3-4-44

194

true copy.

(Intro) S (arma)
 District Inspector of Local Fund Accounts

M. Mahaswaminathan
 St. Insp^r of L.F. Accts.

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 Audit Report - 1944-45 - E.E.
 Cochin - Recorded
 C.No. 39700 from the Ex of C.F.A., L.A.
 p 7e.f
 G.O. (MS) 1544. Edw.
 Recorded
 2. Para 2 of
 closing balance - ~~discrepancy~~
 Report - The difference
 the closing balance
 at an early date
 To the Commissioner,
 Cochin reply
 (thru' the C.F.A.)
 " " D.P.T.
 (with copy of report)
 " " Ex of C.F.A.
 kept below
 15/9/45
 28/9/45
 29/9/45
 2-10-45

