

Education and Public Health

(194⁶) Department

Re. SERIES.

G.O. NO. Ms. 2447 Education.

Dated 23rd December, 1946.

[Despatch Abstract.]

Audit Report - 1945-46 - Elementary Education Fund -
Municipal Council Tellicherry - 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.

L.F. No 4635
18.9.46

A-8655/46.



AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNT OF THE TELlicherry MUNICIPAL COUNCIL, MALABAR DISTRICT, FOR THE YEAR 1945-46.

Name of auditor:- Sri P. Kuttikrishnan Nair, District Inspector of Local Fund Accounts.

Time taken for audit:- From 28th August 1946 to 9th September, 1946.

The office of the Executive Authority was held by Sri K. Ramunni Nair, during the year under report.

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 previous year. A single cash book was maintained for both the general and Elementary Education Fund during the year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1946, and is in agreement with the balance in the Treasury pass book after allowing for outstanding cheques and unremitted revenue on hand.

3. Irregularities of a minor nature have been detailed in an objection statement which should be read as part of this report. Important irregularities are noted below.

4. EXPENDITURE IN EXCESS OF BUDGET PROVISION

Expenditure was incurred under the following heads, in excess of the provision in the Budget for the year, approved in G.O. 430 Education dated 20-3-1945. Sanction of the Director of Public Instruction was not obtained for the excess expenditure as required by rule 2 of the rules issued with G.O. 139 Education dated 29-1-1942.

Head of account	Expenditure Rs. a. p.	Budget Rs. a. p.
1. Staff	55,033 10 0	48,160 0 0
4. Contribution to Dt. Bd.	1,447 0 0	1,400 0 0

5. EQUIVALENT CONTRIBUTION - EXCESS DRAWAL

In G.O. No. Ms. 1161 Education dated 30-7-45 a sum of Rs.8,148 being the equivalent contribution under Section 37 of the Madras Elementary Education Act in respect of Education Tax realised in 1944-45

was sanctioned and the amount was also credited to the Council during the year. As the Council was entitled to draw Rs.8,139-8-0 only, the excess contribution drawn viz., Rs.8-8-0 would need to be refunded to Government.

6. The result of audit may be considered satisfactory.

7. The receipts and charges for the year were Rs.58,832-14-3 and Rs.60,691-15-5 respectively.

8. Four items of objections involving a sum of Rs.26-4-0 were pending settlement at the close of audit.

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

Forwarded to Executive Authority of Tellicherry 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, Malabar, with your reply in triplicate duly approved by the Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of Tellicherry Municipal Council (for the year ended 31st March 1946) is herewith forwarded to the Secretary to Government Education and Public Health Department, with reference to Rule 58(d) of schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F. No..... dated.....

(True Copy),

A. Balasubramanian
Superintendent,
Office of the Examiner of Local Fund Accounts,
Madras.

S.R.
19.9.46.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE Tellicherry Municipality FOR THE YEAR 1945-46.

Heads	Actuals 1945-46. Rs. A. P.	Total Rs. A. P.	Final Budget Appropriation Rs. A. P.
Opening Balance	6,390-11-10.		4,170-0-0
Receipts - Ordinary.			
1. Education tax - Gross collection	11,066-1-2		10,650-0-0
2. Fees and penalties under the Elementary Education Act.	47-1-0		100-0-0
3. ~~Income from investments etc.~~ <i>Compensation for loss of education tax on profession tax</i>	1,931-0-0		1,930-0-0
4. School fees.	1,619-2-0		1,200-0-0
5. Endowments.			
6. Contributions.			
7. Other receipts.	248-3-10		150-0-0
8. Government grant: - (i) From ~~Government~~ <i>From compensation</i>	6,638-0-0		7,927-0-0
(ii) Under Section 37 of the Elementary Education Act	8,148-0-0		16,871-0-0
(iii) Under proviso to section 37 of the Elementary Education Act.	16,871-0-0		16,871-0-0
(iv) To wipe off deficit	1,825-0-0		
9. Contribution from the General Account:-			
(a) For payment of temporary allowance of Rs.4/-	11,150-0-0		11,150-0-0
(b) For other purposes			
10. Investments realized.			
11. Advances recovered.			
Deduct - Refunds	(-) 710-9-9		(-) 80-0-0
" - Amounts transferred to Capital			
Total	58,832-14-3		49,898-0-0
Receipts - Capital.			
1. Government grants.			
2. Endowments and contributions.			
3. Loans			
4. Contributions from General Account - Ordinary.			
5. Investments realized.			
Add - Amount transferred from Ordinary			
Total			
Total, Ordinary and Capital	58,832-14-3		49,898-0-0
Grand total, including opening balance	65,223-10-1		54,068-0-0

Heads	Actuals 194 - 4	Total	Final Budget Appropriation
Expenditure - Ordinary	Rs. A. P.	Rs. A. P.	Rs. A. P.
Salaries and allowance	1050-12-0		44,420-00
Masters	335-14-0		
DA	31,528-15-0		
18,332-6-0			1140.0.0
Clerks and servants	618-13-0		
DA	873-10-0		
Education Tax Collection charges			
Contribution to Provident Fund	1,769-0-0		1,970-00
Travelling allowance	524-4-0		630-00
Stipend of teachers sent for training.			
2. Contingencies and equipment:-			
Contingencies	1,775-5-0		1,700-00
House rent	605-2-11		1,400-00
Other items	1,029-6-0		
Equipment:-			400-00
Furniture and apparatus	85-4-0		100-00
Library books and maps			
Other items.			
Prizes and scholarships			
Repairs to buildings	716-3-6		900-00
Contribution to panchayats	1,447-0-0		1,400-00
6. Interest on and repayment of debt.			
7. Investments made.			
8. Advances recoverable			
Total	60,691-15-5		54,060-00
Expenditure - Capital.			
1. Lands and buildings.			
Equipment:-			
1. Furniture and apparatus			
2. Library books and maps			
3. Investments made.			
4. Other items.			
Total			
Total, Expenditure (Ordinary and Capital)	60,691-15-5		54,060-00
Total, closing balance	4,531-10-8		8-00
Total, including closing balance.	65,223-10-1		54,068-00

(Sd) *[Signature]*
Inspector of Accounts,
T. Nagar, Calicut.

Replies to audit report-(1945-'46- Elementary Education Fund)

Para 4.- The expenditure in excess of the provision made in the budget estimate has been specifically sanctioned in paragraph 2(IV) of G.O.No.Ms.547 Edu. dated 12-3-1946 when sanctioning the budget estimate for 1946-'47.

Para 5.- The Amount to be refunded was revised and fixed only in Government Memo No.48101-C1-1-Edu. dated 7-9-1946 and the amount was refunded on 27-9-1946.

Municipal Office,
Tellicherry, 1-10-46)

Sd/ K.Ramanunni Nayar,
1--10--'46
Commissioner.

/True copy/

[Signature]
Commissioner.

N.K.K.N. *[Signature]*

P.T.O.

