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E + P.H. (1946) Department.

MS. SERIES.

G.O. No.

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Dated

12-3-46

(7)

[Despatch Abstract.]

Audit Report - 1944-45 - Elementary Education Fund - Municipal
Cochin, Cochin - Recorded.

Back Papers:

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

Further Papers.

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

AUDIT REPORT OF THE MUNICIPAL EDUCATION FUND ACCOUNTS OF THE
COCHIN MUNICIPAL COUNCIL, MALABAR DISTRICT FOR THE YEAR 1944-45.

Name of auditor: Mr. M. Mariasaminathan, District Inspector of
Local Fund Accounts.

Time taken for 2nd August, 1945 to
audit. 112th August, 1945.

L.F. 3917
7/9/45

The Office of the Executive Authority was held by Sri M.P. Krishnan
from 1st April 1944 to 31st March, 1945.

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 abstract attached to the account for March 1945, but is
in agreement with the balance in the Treasury Pass Book after allowing for
outstanding cheques and for amount adjusted by the Treasury in March 1945
but taken credit in the Cash Book in April, 1945. The closing balance as
per cash book and the consolidated closing balance of the various funds
as per account are shown below. The difference would need reconciliation.

	Rs	as	P
Balance as per cash book. ...	80,746	0	8
Consolidated closing balance of the various funds as per account...	78,228	1	0

3. The irregularities noticed during the audit have been communicated
to the Executive Authority in an objection statement which should be read
as part of this audit report. Important irregularities are noted below.

4. PENDING ITEMS OF PREVIOUS AUDIT REPORT: PARAGRAPH 2 OF THE AUDIT
REPORT 1943-44: The difference between the closing balance as per cash
book and the consolidated closing balance of the various funds as per
account was not reconciled.

5. EXPENDITURE OVER BUDGET ESTIMATES: The expenditure under the
following heads was in excess of the Budget provision sanctioned by
Government in G.O.N. 345, Mm., dated 5th March, 1944. No specific re-
appropriation of funds were made with the sanction of the competent
authority as prescribed in G.O.N. 139, Mm., dated 20th January, 1943.

HEAD OF ACCOUNT.

	ACTUALS.	BU /	PROV /
Staff - Salaries - Clerks and Servants. No. 3,431	12	0	Rs. 2,700
Contingencies - Other items.	980	12	9
Equipment - Furniture and Apparatus.	9	8	0
Library books and maps.	3	8	0
Repairs to Buildings.	2,290	15	0

6. (a) INADMISSIBLE EXPENDITURES FROM ELEMENTARY EDUCATION FUND

In G.O.No. 74 L.A., dated 11th January, 1945 the Government sanctioned a contribution of Rs. 20/- per mensem to Vincent St. Paul Society for feeding the municipal school children. The contribution due for two months at Rs. 20/- per mensem was paid in voucher No. 1266 of March 1945. But the expenditure was debited to Elementary Education Fund instead of to General funds. As the expenditure is not one of the objects specified in G.O.No. 1149 Ean., dated 24th June, 1940 on which local bodies may incur expenditure from elementary education funds, the sanction of Government would be necessary for the debit of this expenditure as well as of the expenditure in the other months to Elementary Education Fund.

(b) An expenditure of Rs. 102-1-0 was incurred in voucher Nos. 1281 and 1282 of March 1945 on special and petty repairs to Edward Municipal Higher Elementary School building which has been taken on rent by the Council for the location of the school. The expenditure on repairs to rented buildings is not a legitimate charge on the Elementary Education Fund, as it is not one of the objects specified in G.O.No. 1149 Ean., dated 24th June 1940 which local bodies may incur expenditure from elementary Education Fund. The amount would need recovery from the owner of the building.

7. ~~Emergent of audit may be~~

7. The result of audit may be considered satisfactory.

8. The gross receipts and charges for the year were Rs. 50,838-15-7 and Rs. 43,800-7-10 respectively.

9. Thirty-two items of objections involving Rs. 349-12-3 as detailed in the annual objection 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, Malabar 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 at Calicut 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 Malabar Municipal Council (for the year ended 31st March 1945) is herewith forwarded to the Secretary to Government, Education and Public Department, Madras with reference to Rule 63 a) of schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive

The original was forwarded to the Executive Authority, Malabar Municipal Council, in L.N.No. dated 1945.

(TRUE COPY)

Examiner's Office, Madras.

SUPERINTENDENT.

Jan 7.9.45

Annual Account of the Receipts and charges of the Elementary Edn. Fund
Fund of the Cochin Municipal Council for the Year 1944-45.
..000..000..

Heads.	Actuals.	Budget.
Opening balance.	4674-14--4	3122
Receipts-Ordinary.		
(1) Education tax	16018--1--9	13800
(2) Fees and fines under E.E.Act.	14--4--0	
(3) Compensation for loss of income	3714--6--0	3670
(4) School fees	449--8--0	500
(5) Other receipts	256--5--0	40
(6) Govt. Grant		
(i) Under Section 37 of the E.E.Act.	8090--7--0	9320
(ii) Under proviso to Section 37 -do-	5828-13--0	4960
(7) Contribution from the Gl.Account:-		
(a) For payment of temporary allowance.	16500--0--0	10500
Deduct refunds	31-13--2	200
,, Amount trasferred to Capital.		2000
Total.	50839-15--7	40590
<u>Receipts--Capital.</u>		
Contribution from Gl.Account-Ordinary.		2000
Total		2000
Total, Ordinary & Capital.	50839-15--7	42590
Grand total, including opening balnce.	55514-13-11	45712

Heads.	Actuals.	Budget.
Expenditure--Ordinary.		
Staff:-		
Masters.	34065--2--0	35300
Clerks and servants.	3431-12--0	2700
Education tax--Collection charges.	496-12--7	320
Contribution to Provident Fund.	1275--0--0	1600
Travelling allowance.		20
Contingencies and equipment:-		
House rent.	453--0--0	460
Other items	980-12--9	900
Equipment:-		
Furniture and apparatus	9--8--0	
Library books and maps.	3--8--0	
Other items.	249--1--6	600
Repairs to buildings.	2290-15--0	1500
Total	43255--7-10	43400
Expenditure--Capital		
Equipment--Other items.		2000
Total		2000
Total expenditure--Ordinary and Capital.	43255--7-10	45400
Total closing balance.	12259--6--1	312
Grand total including closing balance.	55514-13-11	45712

ed 15--2--1946.

M. Marasudamathan
Dt. Inspector of L.F. Accounts,
Calicut.
15.2.46.

COCHIN MUNICIPALITY

AUDIT REPORT - ELEMENTARY EDUCATION FUND ACCOUNTS 1944-45

REPLIES

- Para 2 : Vide reply to para 2 of the A/R on the General Fund accounts for 44-45
- Para 3 : The replies have been furnished to the objections in the statement separately.
- Para 4 : Vide reply to para 4(a) of the General fund accounts for 44-45
- Para 5 : The instructions are noted for the future. The sanction of the Government for expenditure in excess of the allotment made in the budget under ordinary accounts will be shown at the next audit.
- Para 6(a) : The amount of Rs 40/- has been since debited to the General Fund Accounts Vide Vr 9/45-46
- Para 6(b) : The Edward M.H.E. School is located in both Municipal owned and rented buildings. The repairs were done ~~by~~ only, to the buildings owned by the Council and not to the rented buildings.
- Para 6⁹(b) : Steps are being taken to get the pending audit objections settled at an early date.

K.R. Bhambhani
Commissioner
23/1/46

COCHIN MUNICIPALITY
AUDIT REPORT - ELEMENTARY EDUCATION FUND ACCOUNTS
1944-45

REPLIES

- Para 2 : Vide reply to para 2 of the VR on the General fund accounts for 44-45
- Para 3 : The replies have been furnished to the objections in the statement separately.
- Para 4 : Vide reply to para 4(a) of the General fund accounts for 44-45
- Para 5 : The instructions are noted for the future. The sanction of the Government for expenditure in excess of the amount made in the budget under ordinary accounts will be shown at the next audit.
- Para 6(a) : The amount of Rs 40/- has been since debited to the General fund accounts Vide VR 3/45-46
- Para 6(b) : The Howard M.H.S. School is located in both Municipal owned and rented buildings. The repairs were done by only, to the buildings owned by the Council and not to the rented buildings.
- Para 6(c) : Steps are being taken to get the pending audit objections settled at an early date.

Commissioner

C.R.No. 704 dated 11-1-46

704. The audit reports on the Elementary education fund account and the General fund account of the Municipality for 1944-45 and the draft replies thereon.

The draft replies are approved
 (True copy)

(35) Chairman

[Signature]
 Commissioner
 23/1/46

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L.F. No. 9731
6.3.46.

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EXAMINER'S OFFICE:

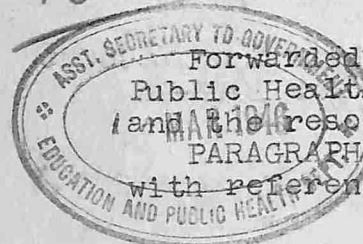
Forwarded to the Secretary to Government, Education and
Public Health Department, with the replies of the Commissioner
and the resolution of the Council.

PARAGRAPH 5 OF THE AUDIT REPORT: The objection was admitted
with reference to Govt. Memorandum No. 1571 A1, Edn., dated 16-1-46.

J. N. Srinivasan
Asst. Examiner of L.F. Accounts.

Rm
16/3/46

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Audit Report - 1944-45 - E. E. fund -
M. Ch. Cochin - Recorded

C.No. 13325C-46 From the Eav of L.F. A., L.F. 9731, d/6.3.46
ploc / Go (Ms) 622 Edn. d/19.3.46

Recorded

To the Commissioner
Cochin Rly
(thru the C. H. C.)
" D. P. I.
(with copy of
audit report)
" Eav of L.F. A.

16/3/46
Perfor
22-3-46

18/3/46

EIPH(C-1) II

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10/10/10

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