

Education and Public Health

(1947) Department.

SERIES.

G.O. NO. 4 Education.

Dated 4-1-1947.

[Despatch Abstract.]

Audit Report-1945-46-Elementary Education Fund-Municipal Council,
Mannanore-Recorded.

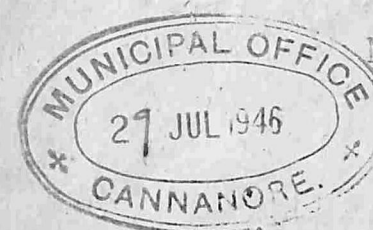
Back Papers.

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

Further Papers.

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

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



Name of auditor: Sri J. Mukund Rao, District Inspector of L.F. Accounts.

Time taken: from the 3rd to the 13th July 1946.

The office of the Executive Authority was held by Sri V. Balagangadaran Menon from 1-4-1945 to 31-3-1946.

2. The receipts and payments during the year are shown in annual account appended together with the opening and closing balance. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book ~~is maintained~~ was also maintained for both the general and Elementary Education funds during the year. The closing balance in the cash book agrees with the consolidated closing balance of the various funds as per abstract attached to the accounts for March 1946 and 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.

3. The irregularities noticed in audit are noted below.

4. Government sanction wanting: The expenditure ^{under} ordinary was Rs. 44,053/8/4 against the provision of Rs. 39,040/- in the sanctioned budget for 1945-46. The sanction of government was not obtained to the excess as required in G.O.No.139 Edn and P.H. dated 29-1-1942.

5. Director of Public Instruction's sanction wanting: The sanction of the Director of Public Instruction was not obtained for the reappropriation from one main head to another in respect of the expenditure incurred in excess over the budget provision in the following cases, as required by G.O.No.139 Edn., and P.H., dated 29-1-1942.

HEAD.	ACTUAL EXPENDITURE.	PROVISION AS PER BUDGET SANCTIONED BY GOVERNMENT.
2. Contingencies and equipment under all sub-heads.	4,446-4-9	Rs. 4,070
4. Repairs to buildings.	298-4-2	200

6. The result of audit may be considered ~~unsatisfactory~~.

SATISFACTORY.

7. The gross receipts and charges of the year were

Rs. 44,586/15/- and Rs. 44,053/8/4 respectively.

8. Two items of objections as shown above were pending settlement at the close of audit.

T.K.SRINIVASAN,

Assistant Examiner of Local Fund
Accounts: Western Circle: Salem.

Forwarded to the Executive Authority, Cannore municipal council in duplicate with the request that the report may kindly be returned within 2 months to the District inspector of L.F. 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 Cannore municipal council for the year ended 31-3-1946 is herewith forwarded to the Secretary to Government, Education & P.N., Department with reference to rule 58 (d) of schedule I, of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority, Cannore in L.F.No. dated 1946.

/True copy/

Examiner's office,
Madras.

vl. 22.7.46.

A. Balasubramanian

Superintendent.

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Annual Account of receipts and charges of the
Cannore Municipality, for the year 1945

Heads	Actuals	Rs.	Total As. Ps.,	Final Budget appropriation.
RECEIPTS - Ordinary.	1488	7 5		314
Opening Balance				
1. Education Tax.	10375	4 4		9700
Gross Collections.				
Deduct - Collection charges.	753	.		- 360
Net.	9622	4 4		
2. Fines and penalties under the M. Mun. Act.	1372	13 -		1372
3. Income from investments etc.				
4. School fees.				
5. Contributions.				
6. Other receipts.	34	15 -		150
7. Government grants.	10224	0 -		5164
(i) Under section 37 of the M. Mun. Act.	6702	9 -		4550
(ii) Under Provision to section 37 of the M. Mun. Act.	9714	-		9710
8. Contribution from General Accounts.				
(a) For payment of dearness allowance of M.				
(b) For other purposes.	7000	-		7000
9. Investments realised.				
10. Advances recovered.				
Deduct Refunds.	- 83	10 4		60
Deduct amount transferred to Capital.				
Total.	44586	15 -		
Add amount relating to endowments shown under H. Endowments Account.				
Grand Total.	44586	15 -		37226
CAPITAL-				
1. Government Grants.				
2. Contributions.				
3. Loans.				
4. Contribution from General Account - Ordinary.				
5. Investments realised.				
6. Add amount transferred from Ordinary.				
Total.				
Add amount relating to --- Endowments shown under H. Endowments Account.				
Grand Total.				
Total receipts-Ordinary and Capital.	44586	15 -		37226
Grand Total including opening balance.	46075	6 5		37540

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Salaries and allowances.	21962	4	5	33320
Dearness allowances.	16035	1	-	250
Clerks and Servants.	101	15	-	1200
Contribution to Prov. Fund.	188	11	-	
Travelling allowance.	1021	-	-	
Stipends of teachers sent for training.				
2. Contingencies and Equipment.				
Contingencies.	3008	9	6	3020
House rent.	893	11	-	600
Other items.				
Equipment.				
Furniture and Apparatus.	244	6	7	200
Library Books and Maps.	8	8	8	100
Other items.	291	1	-	150
3. Prizes and Scholarships.				
4. Repairs to Buildings.	298	4	2	200
5. Interest on and repayments of debt.				
6. Investments made.				
7. Advance recoverable.				
Total.	44053	8	4	
Add amount relating endowments shown under H. Endowments Account for details vide subsidiary account.				
Grand Total.	44053	8	4	39040
CAPITAL-				
1. Land and Buildings.				
2. Equipment.				
(1) Furniture and Apparatus.				
(2) Library Books and Maps.				
(3) Investments made.				
(4) Other items.				
Total.	44053	8	4	39040
Add amount relating to endowments shown under H. Endowments Account.				
Total Ordinary and Capital.				39040
Closing Balance.	2021	14	1	-1500
Grand Total including Closing balance.	46075	6	5	37540

Santhosh Ray.
District Inspector
of L.F. Accounts, S.K.

REPLIES TO THE AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE CANNANORE MUNICIPAL COUNCIL FOR THE YEAR 1945-46.

/s/ /s/ /s/

Paras 4 and 5. Under para 2(iii) of G.O.No. 423 Edn. dated 28-2-1946 passing orders on the Elementary Education fund budget of the Council for 1946-47, the Council has been permitted to raise the provision made under the head "Expenditure Ordinary" from Rs.39040 to 46420. No further sanction of the Government or D.P.I. is therefore necessary.

Sd/-.....
Commissioner.
11-10-1946

/true copy/

Municipal office,
Cannanore, 4-12-1946.

Commissioner.

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REPLIES TO THE AUDIT REPORT ON THE ELEMENTARY EDUCATION
FUND ACCOUNTS OF THE CANNANORE MUNICIPAL COUNCIL FOR
THE YEAR 1945-46.

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Para 4 and 5. Under para 5 (iii) of G.O. No. 433 Tan.
dated 28-2-1946 passing orders on the Elementary Education
Fund Budget of the Council for 1945-46, the Council has
been permitted to raise the provision made under the
head "Expenditure Ordinary" from Rs. 2000 to Rs. 2500.
No further sanction of the Government or D.P.I. is
therefore necessary.

Commissioner,
11-10-1946

Commissioner,
Cannanore

Municipal Office,
Cannanore, 4-12-1946

(true copy)

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Extract from the proceedings of the Municipal Council, Cannanore
at its meeting held on 3-12-1946.



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Resolution No. 49.

Al-4245/46. Audit report on the
Elementary Education fund accounts of the Cannanore
Municipal Council for the year 1945-46 and the replies thereon

A P P R O V E D.

Sd/-M. Bambar,
Chairman.

/true copy/

Commissioner.

Municipal office, Cannanore,
Dated, 4-12-1946.

SG

EXAMINER'S OFFICE:

Li. 7647
19.12.46

Forwarded to the Secretary to Government, Education and Public
Health Department, with copies of Commissioner's replies and the
resolution of the municipal council.

Asst. Examiner of L.F. Accounts.

Spencer

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