

Education and Public Health

(1947) Department.

Ms. SERIES.

G.O. NO. 238 Edn.,

Dated 11-2-1947.

[Despatch Abstract.]

Report-1945-46-Elementary Education Fund-Municipal Council, Cochin-
ded.

Back Papers.

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

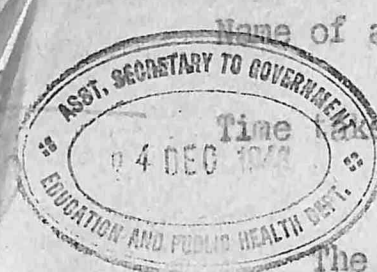
Further Papers.

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

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

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

Time taken for audit: From the 9th August 1946 to the 20th August 1946.



The office of the Executive authority was held by Sri M.P. Krishnan Nair from 1st April 1945 to 6th November 1945 and from 2nd February 1946 to 31st March 1946 by Sri C.S. Vedam Ayyar, Municipal Health Officer from 7th November 1945 to 13th December 1945 and by Sri K.R. Chandrasekhara Ayyar from 14th December 1945 to 1st February 1946.

2. The receipt 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 as per the annual account for 1944-45 was Rs. 78,298-1-0 while the opening balance for 1945-46 was taken as Rs. 80,746-0-8. The difference of Rs. 2,447-15-8 as pointed out in paragraphs 2 to 4 of the audit report for 1944-45 still remained to be reconciled. The accounts from August 1943 from which period disagreement between the posting register and cash book was noticed was taken up and in progress. Early steps would need to be taken to reconcile this discrepancy.

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 report. Important irregularities are noted below.

3. A. Three items of objections relating to the year 1943-44 were still pending settlement. Special steps would need to be taken towards their clearance and the result in the reply to the report.

4. EXCESS OVER BUDGET: Expenditure was

the following heads in excess of the Budget provision sanctioned in G.O.No.426 E., dated 20th March 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.No.139 Edn., dated 29th January 1942.

Head account	Expenditure Rs. as ps	Budget Rs.
1. Staff - Salaries and allowances	44885-2-0	42,820/-
4. Repairs to buildings	1744-11-6	1,500/-

Sanction of the council was not also pointed out for the reappropriation from the provision under contingencies - other items to House Rent.

5. EXCESS PAYMENT OF SALARY TO PREVOCATIONAL INSTRUCTORS:

Two weaving Instructors Mis.M.R.Bhargair and K.K. Hussan Bava were employed by the council on Rs.20/- plus Dearness allowance Rs.16/- and compensatory allowance Rs.2-11-0 per mensem. In proceedings D.Dis.1617/45 dated 8th May 1945 of the Director of Public Instruction they were ordered to be treated as part-time Instructors as they did not possess the requisite technical or educational qualifications. Their pay was fixed at Rs.10/- per mensem from 12th December 1944; the payment made at Rs.20/- 16 per mensem upto 11th December 1944 having been ratified by the Director of Public Instruction. Against a sum of Rs.10/- only admissible, the teachers were paid Rs.20/- plus Dearness allowance Rs.16/- plus compensatory allowance Rs.2-11-0. A sum of Rs.10/- was being recovered from the pay of the teacher Miss.Bhargavi. The excess payment so far made to this teacher and the amount still pending recovery from her remained to be ascertained. Action taken to recover the excess payment from the teacher Hussan Bava may be stated.

6. FINES LEVIED UNDER THE ELEMENTARY EDUCATION ACT - WRITTEN

A sum of Rs.7-8-0 being the penalties levied under Section 51(1) of the Elementary Education Act was written off by a resolution No.425 dated 27th September 1945. Sanction for the write off was not obtained.

7. OPENING OF NEW CLASSES AND APPOINTMENT OF ADDITIONAL TEACHERS:-

Approval of the Inspecting authorities for the opening of new classes and for the increase in strength of the staff mentioned in items 2 and 3 of the objection statement for April to September 1945 was not obtained.

8. SERVICES NOT VERIFIED:- Annual verification of the services of teachers for the year ending 31st December 1945 was not conducted and certificate of verification recorded in the service registers. A few instances are noted in item 1 of the annual objection statement.

9. The result of the audit may be considered fairly satisfactory.

10. The gross receipts and charges for the year were Rs.46,757-13-4 and Rs.48,435-12-9 respectively.

11. Thirty eight items of objections involving a sum of

of Rs.185-0-9 as detailed in the annual objection statement were pending settlement at the close of the audit.

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

Forwarded to the President's Executive Authority, Cochin municipal council in duplicate with the request that the report may kindly be returned within two months to the Dt. Inspector of Local Fund Accounts, Malicut 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 the Cochin municipal council (for the year ended 31st March 1946) is herewith forwarded to the Secretary to Government, ~~Local Administration~~ Education and Public Health 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 in L.F.No dated 1946

/TRUE COPY/

A. Balasubramanian
SUPERINTENDENT
Office of the Examiner of Local Fund Accounts
Madras.

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ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE *Cochin 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	12259-6-1		2538
Receipts - Ordinary.			
1. Education tax	16324-3-2		15700
2. Fees and penalties under the Elementary Education Act.	2-4-0		
3. Income from investments etc.			
4. School fees.	1397-5-0		500
5. Endowments.			
6. Contributions.			
7. Other receipt.	184-15-2		40
8. Government grant:-			
(i) Under Section 37 of the Elementary Education Act	19791-2-0		8686
(ii) Under proviso to section 37 of the Elementary Education Act.			4965
(iii) To wipe off deficit			
9. Contribution from the General Account:-	10820-0-0		10820
(a) For payment of temporary allowance of Rs.4/-			
(b) For other purposes			
10. Investments realized.			
1. Advances recovered.			
Deduct - Refunds	742-0-0		200
" - Amounts transferred to Capital			3684
Total	46757-13-4		44175
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			
Grand total, including opening balance	59017-3-5		

Heads	Actuals 194 - 4	Total	Final Budget Appropriation
Expenditure - Ordinary	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Staff			
Salaries and allowance	38923.3-0		37500-0-0
Masters			
Clerks and servants	4242-15-0		3200
Education Tax Collection charges			
Contribution to Provident Fund	1219-0-0		1000
Travelling allowance			20
Edu Tax Collection charges.	500-0-0		500
Stipend of teachers sent for training.			
2. Contingencies and equipment:-			
Contingencies	540-8-0		400
House rent			
Other items	822-1-0		1000
Equipment:-			
Furniture and apparatus			150
Library books and maps			50
Other items.	443-6-3		600
3. Prizes and scholarships			
4. Repairs to buildings	1744-11-6		1500
5. Contribution to panchayats			
6. Interest on and repayment of debt.			
7. Investments made.			
8. Advances recoverable			
Total	48435-12-9		46520
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)	48435-12-9		46520
Total, closing balance	10581-6-8		193
Closing	59017-3-5		46713

Sd. A. A.
District Inspector of L.F. A. 1946

Replies to the Audit Report on the Elementary Education Fund Accounts for 1945 - 46 of the Cochin Municipality.

Para 2.

Vide reply to the objection in the General Fund Audit Report.

Para 3.A.

Action is being taken to settle the objections.

Para 4.

The Government in their order No. Ms. 581 Ean. dated 14-3-46 permitted the councils to raise the Budget Provision of Rs. 46520/- to Rs. 49470/- in the Revised Budget under ordinary expenditure on the Elementary Education Fund account. The total actual expenditure was only Rs. 48435/12/9.

Para 5.

The Government have been addressed in the matter for approval of the payment already made vide this office letter G5. 7217/45 dated 29-10-46.

Para 6.

The sanction of the Government has been applied for in this office letter No. B5. 4989/46 dated 30-9-46.

Para 7.

The approval of the Deputy Inspector of schools in the case of boys schools and the Inspectress of Girls' schools in case of girls' schools has been sought for and will be shown at next audit.

Para 8.

The service registers have been since verified.

Para 11.

Steps will be taken to get the pending objections settled.

Municipal Office, 1
Cochin, 9-11-46. 1 H. 3 Cps. 28/11

K. R. S. S. S.
Commissioner

8

(6) 9

Extract from the proceedings of the Municipal Council, Cochin,
passed at its meeting held on the 25th Novr. 1946 at the
Municipal Hall.

Resolution No. 1518.

Sl. 4753/46 Read audit report on the Elementary Education
Funds of the Cochin Municipality for 1945 - 46 with draft replies

The draft replies are approved.

Sd./ K.J. Herschel
Chairman

True copy

Municipal Office, 1
Cochin, 26- 11- 46. 1 B. 3 Cps. 27/16

K.R. Ghant
Commissioner

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L.F. 7704
2.37.46

EXAMINER'S OFFICE:

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

MDenno
Asst. Examiner of L.F. Accounts.

ICA
15/2/46

72/142
Audit Report - 1945-46 - E.F. fund -
M. Ch. Cochin - Recorded.
C.No. 79374 C-1/46. From the Exr of L.F.A., L.F. 7704, dt 23.12.46
p.100
G.O. (Ms) 238 Edn. dt 11.2.47
Recorded.

To the Commr.
Cochin City
(thru the C.M.C.)
" 4 D. P. I.
(with copy audit
report)
" 4 Exr of L.F.A. *Final*
17/1/47



Note. R-A may see with reference to para 2 on p.100 and the reply of the cl. on p.90f.

Exr. A. w.o. 79374 C-1/46-1

17/1/47

VV-20/1

15/1/47

16/1/47
A above. But up replies in the qued sent 17.1.47
L.A. ADent

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CF L.A.D.

The replies to the Audit Report on the General Fund Account of the Cochise Hb. Cl. for 1945-46 have not yet been received. The advance copy of the Report is put up at (B). The objection in the same is both the Audit Reports - General Fund Hb. & Hb. Edm. Fund Hb. - viz. accumulation of a sum of Rs. 2647-15-8. The objection relates to 1944-45. The discrepancy has already been reconciled & the Exr. of L.F. Accounts. No action is necessary.

With these remarks the file may be returned to S.P.D. Department.

Remitted

cf. Para. 2 on p. 1
C.F. Para 2 on
P. 1 & 2 on
2019 (2) on
PP. 189 & 190
1029-10/7.6.46
at (2)

Reconciliation was checked & accepted

SP. 78-79 & "A" on
P. 79 & (2)

30.1.47. 25
31.1.47

Mr. [Signature] S.P.D.

EX-11 (C-1)

1055
7 FEB 1947

BT b/v

L.D.V.O 1469.A/C-1
6.2.47

The draft order of

may issue
21/2/47