

EDUCATION AND PUBLIC HEALTH (1947.) Department.

Ms. SERIES.

G.O. NO. Ms. 46 Education.

Dated 10th January, 1947.

[Despatch Abstract.]

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

Back Papers.

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

Further Papers.

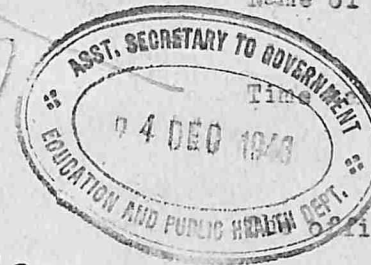
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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

Name of auditor: SRI P. KUTTIKRISHNAN NAIR: DISTRICT INSPECTOR OF LOCAL FUND ACCOUNTS.

Time for audit: From 15th July 1946 to 7th August 1946.



Office of Executive Authority was held by Sri M.G. Punnimocetty Mudaliar from 1-4-1945 to 25-1-1946 and from 26-2-1946 to 31-3-1946; and by Dr. M.S. Lakshmanan, Municipal Health officer, from 26-1-1945 to 25-2-1946.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances.

3. 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 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 District Co-operative Bank and Treasury pass books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

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

5. PENDING OBJECTIONS:

Paragraph 8 of audit report 1944-45.

The sanction of the Director of Public Instruction for the estimates referred to, still remained to be obtained.

6. EXPENDITURE IN EXCESS OF BUDGET PROVISION: Expenditure was incurred under the following head in excess of the provision in the Budget for the year approved in G.O. 451 B.N., dated 23-3-1945. 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 B., dated 29-1-1942.

HEAD OF ACCOUNT.

ACTUALS.

BUDGET.

Expenditure - ordinary - I. Staff. Rs 13,81,47-0-0

Rs. 11,85,34-0-0

(ii) Sanction of Government required under rule 5 of the Government order quoted

above for the expenditure incurred in excess of the total provision in the approved budget was not obtained.

	As per budget.	Actuals.	Excess.
Total expenditure	Rs. 139654.	Rs. 151296.	Rs. 11642.

7. SANCTION OF THE DIRECTOR OF PUBLIC INSTRUCTION WANTING: In the case of the estimate relating to repairs to Kuttichera Mopla school building, the estimated cost of which was Rs. 1275/- the sanction of the Director of Public Instruction was not obtained as required by G.O. 506 Edn., dated 2nd April 1945 (Final payment for the work was made on voucher No. 3076 of March 1946)

8. The general result of audit may be considered satisfactory.

9. The gross receipts and charges for the year were Rs. 1,48,529-14-1 and Rs. 1,51,296-8-2 respectively.

10. ELEVEN items of objections involving Rs. 2810-4-3 as detailed in the annual objection statement were pending settlement at the close of the year.

T.K. SRINIVASAN,

Assistant Examiner of Local Fund Accounts,
Western circle; SALEM.

Forwarded to the Executive Authority, Calicut 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 Municipal council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of Calicut municipal council (for the year ended 31-3-1946) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to rule 53 (d) of schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.No.

(True copy)

A. Balakrishnan

SUPERINTENDENT.

28/9/46

Examiner's office,
Madras.

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

Heads	Actuals 1945-46	Total	Final Budget Appropriation
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Opening Balance	9599-5-6		1827.
Receipts - Ordinary.			
1. Education tax	41986-6-11		37500
2. Fees and penalties under the Elementary Education Act.			
3. Income from investments etc.			
4. School fees. <i>Compensation for loss of income under Edu. Tax Series As surcharge on Professions.</i>	12993-8-0		12995.
5. Endowments.			
6. Contributions. <i>Subsidy for payment of Karnas allowances.</i>	28692-0-0		24020
7. Other receipt.	334-11-0		300
8. Government grant:-			
(i) Under Section 37 of the Elementary Education Act	29763-8-0		30500
(ii) Under proviso to section 37 of the Elementary Education Act.	14222-0-0		14222
(iii) To wipe off deficit			
9. Contribution from the General Account:-			
(a) For payment of temporary allowance of Rs. 4/-			
(b) For other purposes	20630-0-0		20630
10. Investments realized.			
11. Advances recovered.	4-1-0		40
Deduct - Refunds			
" - Amounts transferred to Capital	96-4-10		400
Total	148529-14-1		139807
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	148529-14-1		139807
Grand total, including opening balance	158129-3-7		141634

Heads

-2-

	Actuals 194 - 4	Total	Final Budget Appropriation
	Rs. A. P.	Rs. A. P.	Rs. A. P.
Expenditure - Ordinary			
1. Staff			
Salaries and allowances	739.10.0		1326 - 0 - 0
Masters	230 - 0 - 0		
Clarks and servants	79293-7-0		109330
Education Tax Collection charges	51079-8-0		
Contribution to Provident Fund	695 - 0 - 0		1130
Travelling allowance	403 - 1 - 0		1718
Stipend of teachers sent for training.	1759 - 0 - 0		4800
	3744 - 0 - 0		230
2. Contingencies and equipment:-	203 - 15 - 0		
Contingencies			
House rent	6963 - 0 - 2		6550
Other items	1977 - 5 - 0		3370
Equipment:-			
Furniture and apparatus			2800
Library books and maps			500
Other items.			400
3. Prizes and scholarships	779 - 4 - 6		
4. Repairs to buildings			
5. Contribution to panchayats	973 - 5 - 6		5000
6. Interest on and repayment of debt.			
7. Investments made.	2456 - 0 - 0		2460
8. Advances recoverable			
Total	151296 - 8 - 2		139654
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)	151296 - 8 - 2		139654
Total, closing balance	6832 - 11 - 5		1980
Total, including closing balance.	158129 - 3 - 7		141634

(True copy) 8

(Sd) P. Kulkarni
District Inspector of C.F. Acad
Balant

Extract from the proceedings of the Municipal Council, Calicut,
at its meeting held on 15-11-1946.

33. Read Audit Report for the year 1945-46 on the Elementary
Education Fund accounts of this Municipality and replies thereto.

'Recorded'

Sd. K.V.S. Iyer,

Chairman.

(True extract)

Commissioner.

14/11
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REPLY TO THE AUDIT REPORT 1945-46 IN THE
FUND ACCOUNTS OF THE MUNICIPALITY.

Para 1. noted.

Para 2. noted.

Para 3. noted.

Para 4. noted.

Para 5. Para 8 of the Audit Report 1944-45. The particulars called for from the Municipal Engineer has not been received so far. He has been reminded in this office letter B3-6859/46.

Para 6. (1) The sanction of the Director of Public Instruction has been applied for in this office letter B3-15729/46 dated 16-10-46.

(2) The sanction of Government have been applied for in this office letter B3-15729/46 dated 16-10-46.

Para 7. Vide reply to para 5. above

Para 8. Noted.

Para 9. Noted.

Para 10. Action has been taken to settle the objections to the absolute minimum.

Commissioner.

PROCEEDINGS OF THE DIRECTOR OF PUBLIC INSTRUCTION
R.O. 9601 BB/46, DATED 30-10-46.

Sub: - Elementary Education Fund - Municipal Council - Calicut.
Budget Estimate 1945-46 - Reappropriation of funds - Sanctions.

Ref: - Letter from the Commissioner, Calicut Municipality,
RS-15729/46 dated 16-10-46.

Under the powers delegated in G.O. No. 139 Edn., dated 29.1.42
sanction is accorded for reappropriation of funds under the
Elementary Education Fund account of the Municipality for
the year 1945-46 to the head "staff salaries and allowances"
from the following heads: -

- 1) Rs. 1392-11-0 from the head "Contingencies - other items."
- 2) Rs. 2420-11-6 from the head "Furniture & apparatus".
- 3) Rs. 8615-15-00 from the head "Library books".
- 4) Rs. 4026-10-6 from the head "Repairs to buildings".
- 5) Rs. 4-0-0 from the head "Interest on and repayment of
debt".

2. The Commissioner is requested to address Government
for re-appropriation under the other items as they are not
re-appropriations from one main head to another main head.

G.L. Lobo,
For Director of Public Instruction.
Sd.-----
Superintendent.

(True copy)

W. L. Lobo
Commissioner.

KV
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L.F. 7705
2/17/46

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.

M. B. ...
Asst. Examiner of L.F. Accounts.

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1512.46

EXPH (C.O.)

Audit Report - 1945-46. E.E. fund -
M. B. Calicut - Recorded.

From the Exr of L.F.A., L.F. 7705, d/23/12/45 above
Exp (M.B.) 46 Edm, d/ 10-1-47

Recorded.

8/1/47
8/1/47

SM
9/1/47

To the Commr.
Calicut City
(thru the C.H.O.)

4 D. P. I.
(with copy of
audit report)
Exr of L.F.A.
11/1