

Close
8/11

Edu. (1948)

G.O. No. 10.92. Edu.
Hh.

Dated 3-5-48.

8

2F.No.

LF.7738

Office of the Examiner of
Local Fund Accounts Madras

Dated - 14/2/48

Sub - Audit Report 1946-47. Elementary
Education Fund Accounts - Cochin Municipal
Council.

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

R. Chari
22.12.47

Assistant Examiner of Local
Fund Accounts
Western District, Salem

24
24.12.47.



LF 3220 / 13.9.47



Audit Report on the Elementary Education Fund Accounts of the Cochin Municipal Council, Malabar District for the year 1946-47.

Name of Auditor:- Sri P. Kuttikrishnan
District Inspector of L.F. Accounts.

Time taken for audit:- From the 12th August 1947 to the 22nd August 1947.

The Office of the Executive Authority was held by Sri M.P. Krishnan Nair from the 1st April 1946 to the 2nd October 1946 Sri K.R. Chandrasekara Iyer from the 3rd October 1946 to the 17th January 1947 and by Sri S.R. Gopala Rao from the 18th Jan. 1947 to the 31st March 1947.

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 agrees with the consolidated closing balance of various funds as per abstract attached to the account for March 1947 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.

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

5. EXPENDITURE IN EXCESS OF BUDGET PROVISION.

Expenditure was incurred in excess of the allotment provided against the heads of account mentioned below in the budget approved by Government in G.O.No. Ms. 581 Education dated the 14th March 1946. The sanction of the Director of Public Instruction for the reappropriation from one main head to another was not obtained as required by rule 2 of the rules issued with G.O.No. 139 Education dated the 29th January 1942. The sanction of the Government for incurring expenditure in excess of the total provision in the sanctioned budget was not also obtained.

as required by rule 5 ibid.

Head of account.	Actual expenditure. Rs.	Budget provision. Rs.	Excess. Rs.
1. Staff - Salaries & Allowances	47,391 11 2	46570	1321 11 2
3. Repairs to buildings	3114 6 3	2500	614 6 3
6. ADVERTISEMENT CHARGES FOR THE POST OF TEACHERS - LEVY OF A SMALL FEE - Vr. 532/8-46 -- Rs. 6-2-0.			

A sum of Rs. 6-2-0 was incurred on advertisement charges for inviting application for the post of elementary school teachers but a small fee to cover the cost thereof was not levied from the candidates as contemplated in item XIV of G.O. No. 1149 Education dated 26th June 1940.

7. The result of audit may be considered fairly satisfactory.
8. The gross receipts and charges for the year were Rs. 48,679-8-11 and Rs. 53547-13-2 respectively.
9. Three items of objections as detailed in the Annual objection statement were pending settlement at the close of the year.

R. Raghavachariar,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

Forwarded to the Executive Authority, Cochin 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, Calicut with the request that the report may kindly be returned 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 Cochin Municipal Council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras, with reference to rule 58(d) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority..... in L.F. No.

(TRUE COPY)

S. S. Subramanyam,
Superintendent,
Office of the Examiner of L.F. Accounts,
Madras 10.

MAVS/10/9/1947.

11/9/47

Annual Account of Receipt and Charges of the Elementary Education Fund Account of the Cochin Municipal Council for the year 1946-47.

Head of Account	Actuals for the year	Amount provided in the Budget
Receipts ordinary . opening balance	Rs. 10,118 28	Rs. 8600
1. Education Tax - Gross Collection	15 353 6 10	16 550
2. Compensation for fee income foregone	3 684 2 -	3 684
3. School fees	398 7 -	500
4. Other Receipts	181 -	100
5. Government Grant :-		
(i) under section 37 of the Elementary Education Act	10,870 8 -	10,810
(ii) under provision to section 37 of the Edo. Edu. Act	4968 - -	4965
6. Contribution from general Account	8000 - -	8000
7. Amount adjusted from the arrears Toll compensation grant	5417 5 -	400
	48,706 13 10	45,009
Deduct		
1) Refunds	+ 881 -	100
2) Refunds of Govt. grant	- 35 13 -	-
3) Amount transferred to Capital	-	1800
	48,679 8 11	43,109
Capital		
1) Amount transferred from ordinary	-	1800
Total ordinary and Capital	48,679 8 11	44,909
Total including opening balance	58,797 11 9	53,509

Head of Account

Actuals for the year

Amount provided in the Budget

Expenditure - Ordinary

1. Staff - Salaries and allowances		
Masters	41 601 14 -	41,380
clerks and servants	4 509 7 -	2,970
Contribution to Provident Fund	1 158 - -	1,600
Educational Tax Collection charges	622 62	600

2. Contingencies and Equipment

House Rent	678 - -	680
Other items	1271 12 -	1,200

Equipment

Furniture and apparatus	15 59	200
Library books and Maps	1 10 -	50
Other items	558 7 -	509

3. Prizes and Scholarships

16 9 -	-
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4. Repairs to Buildings.

3,114 63	2,500
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Total ordinary

52,925 7 -	51,700
622 62	
53,547 13 2	

Capital

Land and Buildings	-	135 0
Furniture and apparatus	-	500

Total Capital

1800

Total ordinary and Capital

53,547 13 2	53,500
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Closing Balance

52,49 14 5	9
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Grand Total

8,8797.11 7	53,509
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Sd/ P. Kuttickus line Nayal

District Inspector of School Fund Accts.
Malabar at Calicut
8/10/47

(True copy)

V. Narayana Rao
1/1/48

Extract from the Audit Report on Elementary Education Fund Account of the Cochin Municipal Council, for 1946 - 47.

Draft reply for item No.5.

The Government have been addressed for sanction and the orders thereon will be communicated.

Draft Reply for item No.6.

No fee was collected from the teachers to cover the cost of advertisements. Necessary fee will however be collected in future. The objection may kindly be dropped.

Municipal Office,
Cochin, 5- 11- 47. H.F.3 Cps. 6/11/4

Commissioner

6/11

8
Extract from the proceedings of the Municipal Council passed at its meeting held on 28.11.47. (b) 9

C2. 7092/47

* Draft replies to Audit Report for 46-47 on the Elementary Education Fund Account of Cochin Municipal Council for approval.

Resolution No.426.

Approved.

Sd/K.J.Herschel
Chairman.

True Copy

MYG/3/12/47

Commissioner.
12/3/47

C.No. 11226/48

Edn. & P.H.(G.L.) Deptt.

Sub: AUDIT REPORT - 1946-47 - Elementary Education Fund - Municipal Council, Cochin. - Recorded with remarks.

READ: From the Municipal Commissioner,, dated
Ref. No.

From the Examiner of Local Fund Accounts, L.F.No. 7738 dated. 16.2.48

ORDER No. . . . 10.9.2. EDUCATION, dated the 3.5.48

Recorded.

2. Paragraph 5 of the Audit Report. Orders have been issued in.

To the Municipal Commissioner, Cochin
the D.P.I. (with a copy of
Audit report)
the Examiner of L.F.Accounts.
Spare copy.

[Faint handwritten signature]

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