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Sectt. II-27-58,004-27-10-47.

Ed. (1948) Department.

Ms. SERIES.

G.O. NO. 1119 Edn.

Dated 5-5-1948.

9

Back Papers.

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

Further Papers.

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

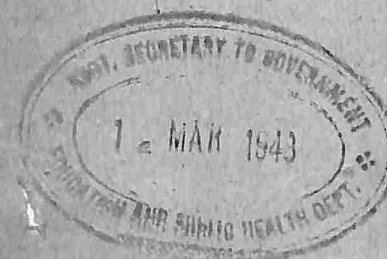
1251 U L.F. 8578/28/2/48

Examiner's Office.

Subject: Audit Report - Cannanore Municipal Council - 1946-47 -
Elementary Education Fund Account.

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

2. Paragraphs 5 and 6 of the Audit Report: The Commissioner
may be required to expedite recovery.



Richani
15/4/48

Assistant Examiner.

14.1.48

15061

L.F. 4049/19-9-47. 1. (3) 3

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
CANNANORE MUNICIPAL COUNCIL OF THE MALABAR DISTRICT
FOR THE YEAR 1946-47.

Name of auditor: Mr. C.W. Andrews, District Inspector of
Local Fund Accounts.

Time taken for audit: From 15th August 1947 to 23rd August 1947

The office of the Executive Authority was held by Sri V. Balagangadhar Menon from 1st April 1946 to 10th January 1947 by Dr. V. S. Natarajan, Municipal Health Officer from 11th January 1947 to 24th January 1947 and by Sri K. Ramanunni Nayar from 25th January 1947 to 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 in the cash book agrees with the consolidated closing balance of the various funds as per abstract attached to the accounts for March 1947 and is in agreement with the balance in the Treasury pass book after allowing for outstanding cheques and uncollected revenue in hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be treated as part of the report.

4. ALLOWANCES - DEARNESS ALLOWANCE ARREAR PAYMENTS & IRREGULARITIES

In G.O.No.1552 L.A., dated 15th September 1946 the payment of arrear dearness allowance was sanctioned provided the council could meet the expenditure from its own fund without a grant from Government. Again in Memorandum No. 53431-C-1-46 R.S.P.H., dated 9th October 1946, the Government ordered that the above allowance should not be disbursed to Elementary Education staff, if the council is to depend on a subsidy from provincial funds. As no funds were available in Elementary Education fund the subsidy of Rs. 8,522/- (Rs. 6520/- adjusted on 17th February 1947 after deducting excess subsidy of Rs. 2022/- paid in 1945-46).

sanctioned in G.O.No.8 Edn., dated 4th January 1947 for dearness allowance was utilised for arrears ^{with} in council's resolution 66 dated 3rd December 1946. A sum of Rs.3,000/- was transferred from General fund to Elementary Education fund account. A sum of Rs.2,938-13-0 was paid to Elementary Education staff as arrears dearness allowance. The balance under General account ordinary was in deficit of Rs.2,417-2-2. Thus there was no fund in General account to make the contribution. The contribution and the payment to the staff was therefore irregular - vide also remarks of Government in paragraph 2(11) of G.O.No.581 Edn., dated 21st March 1947 passing orders on the Budget estimate for 1947-48.

5. LEAVE SALARY - EXCESS PAYMENT:

T.P.Muhammad Kumbi, teacher (pay Rs.28) was granted leave on average pay with Medical Certificate for two months from 15th September 1946 to 14th November 1946 and leave on half pay in continuation upto 14th February 1947. He joined duty on 15th February 1947 and retired from service with effect from 4th May 1947 afternoon, i.e., after an interval of two months and twenty days. The interval between the date of joining duty and the date of retirement does not exceed three months as required by G.O.No.2380 L.A., dated 12th August 1943. The leave on average pay with medical certificate is therefore not admissible under Fundamental Rule 81(a). The leave granted needs to be treated as leave on half pay and excess paid at Rs.14/- or Rs.28/- may be recovered.

6. LEAVE - IRREGULAR GRANT OF:-

K.Sulaiman Moulasi, Acting teacher, Sarattankandy school on a pay of Rs.20/- plus dearness allowance of Rs.16/- in service continuously from 23rd August 1944 was granted unearned leave on medical certificate on half pay from 4th March 1947 in B.1.1057/47 dated 4th March 1947 (modified as from 6th March 1947 to 10th April 1947 in B.1-1057/47 dated 27th April 1947). His resignation with effect from 11th April 1947 was also accepted on the same day i.e., 27th April 1947 (L.Ds.33104/47 dated 27th

27th April 1947) Before granting leave, the Executive Authority should have carefully scrutinised the application for leave on medical certificate and in particular should have satisfied that after the expiry of leave, he would be fit for duty. In this case, the acceptance of the resignation was itself a proof that he would not return to duty. The leave granted was not in order and the leave salary of Rs.43.13-0 paid cannot be admitted in audit.

7. GRANT-DEARNESS ALLOWANCE TO STAFF-EXCESS:-

In G.O.No.3 L.S.P.E., dated 4th January 1947, a subsidy of Rs.8800/- was sanctioned towards payment of dearness allowance to staff paid from Elementary Education fund and the budget estimate for 1947-48 (G.O.No.581 Edn., dated 21st March 1947) was expected to close with a deficit of Rs.338/- (but the Elementary Education fund actually closed with a surplus of Rs.793-1-4. The grant would need to be refunded to Government.

8. The result of audit may be considered satisfactory.

9. The gross receipts and charges of the year were Rs.44,821-15-3 and Rs.46,050-12-0 respectively.

10. Five items of objections involving a sum of Rs.3,806-1-0 relating to the year as detailed in the annual objection statement were pending settlement at the close of audit.

H. RADHAKRISHNAN
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

Forwarded to the Executive Authority, Cannanore Municipal Council in duplicate with the request that the report may kindly be returned within two months to the St. Inspector of Local Fund Accounts, South Kanara 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 Cannanore Municipal Council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government, Education and Public Health Department with reference to Rule 53(a) of schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority in L.F.No. /TRUE COPY/

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

13/9/47

Annual Account of receipts and charges of the E.E. Fund Account of the Cannanore Municipality, for the year 1946-47.

Heads.	Actuals for the year.	Final Budget appropriation.
Receipts - Ordinary.		
	Rs. As. Ps.	
1. Opening Balance.-	2021-14-11	2021.
Education Tax.-	11082 -4- 5.	9820.
Gross collections.		
Deduct collection charges.	813 -0- 0.	700.
Net.	10269 -4- 5.	9120.
2. Fines and penalties under the Elementary Education Act.		
Govt. grant towards the loss of Education tax on proffn. tax.	1372-13- 0.	1372.
3. Income from investments etc.		
4. School-fees.		
5. Contributions.	144 -4- 0.	150.
6. Other receipts.		
7. Government grant.		
(i) Under section 37 of the Elementary Education Act.	6822 -4- 0.	6507.
(ii) Under proviso to section 37 of Elementary Education.	9714 -0- 0.	9714.
For payment of dearness allowance.	6500 -0- 0.	7000.
8. Contribution from General Acct.		
(a) For payment of temporary allowance of Rs. 4.	7000 -0- 0.	7000
(b) For other purposes.		
For the Payment of arrears of P.T. to staff.	3000 -0- 0.	
9. Investments realized.....		
10. Advances recovered.		
Deduct refunds.	0-10- 2.	60.
Deduct amount transferred to Capital...		
	44821-15- 3.	33803.
Add amount relating to endowments shown		
H. Endowments Account (For details, vice subsidy Accounts.)		
Grand Total.	44,821-15-3	33,803
CAPITAL.		
1. Government grants.		
2. Contributions...		
3. Loans.		
4. Contribution from G.I. Account-Ordinary.		
5. Investments realized.		
6. Add amount transferred from Ordinary.		
Total.		
Add amount relation to endowments account (For details, vice Subsidy Account.)		
Grant total.		
Total Receipts- Ordinary & Capital	44821-15-3.	33803.
Grand total, including opening Bal.	46843-13- 4.	35824.

EXPENDITURE - ORDINARY.

	K	A	P	
1. Staff-				
Salaries and allowances-				
Masters..	22259	-4-	0	39950.
Dearness allowance.	17395	-6-	0.	130.
Clerks and servants.	120	-0-	0.	228.
Dearness allowance.	228	-0-	0.	
Contribution to Provident Fund.	1046	-0-	0.	1200.
Travelling allowance.				
Stipend of teachers sent for training.				
2. Contingencies and equipment-				
Contingencies.-	3170	-5-	0.	3170.
House rent.	988	-13-	0.	1220.
Other items.				
Equipment-				
Furniture and apparatus.	293	-14-	9.	295.
Library books and maps.	60	-6-	0.	100.
Other items.	245	-11-	11.	246.
3. Prizes and scholarships.				
4. Repairs to buildings.	242	-15-	0.	400.
5. Interest on and repayment of debt.				
6. Investments made.				
7. Advance recoverable.				
Total.	46050	-12-	0.	46939.

ADD amount relating to endowments shown under
H. Endowments Account. (For details, vide
subsidiary account.)

Grand total. 46,050-12-0 46939

CAPITAL.

1. Land and buildings.
2. Equipment-
 - (1) Furniture and apparatus.
 - (2) Library books and maps.
 - (3) Investments made.
 - (4) Other items.

Total.

Add amount relating to endowments shown under
H. Endowments Account. (For details, vide subsidiary
Account.)

Grant total.

Total, ordinary and Capital. 46050-12-0 46930.

Opening balance. 793 -1- 4. 1115.

Grand Total, including closing balance. 46843-13- 4. 35824.

KL/-

MANGALORE

Chadew
St. Immanuel L & A
S. Kaas

Replies to the Audit report on the Elementary Education Accounts
of the Cannanore Municipal Council for the year 1946-47.

- Para. 1. No reply.
- Para. 2. No reply.
- Para. 3. No reply.
- Para. 4. The Government has been addressed for condoning the action of the Council.
- Para. 5. The Amount will be recovered from the arrear pay due to the teacher.
- Para. 6. The amount will be recovered from the arrear pay due to the teacher.
- Para. 7. As per G.O.No.2343 Edn., dated 3-11-1947 the Government have sanctioned a subsidy of Rs. 4800/- towards the dearness allowance to the Elementary Education staff for the current year. The Accountant General, Madras under the orders reported to in G.O. quoted above has ~~directed~~ the amount of Rs. 793/- out of the subsidy sanctioned.
- Para. 8. No remarks.

Sd. K. Gopala Menon,
Commissioner.

(True Copy.)

Municipal Office,
Cannanore, 13-12-1947.

KL/-13-12.

K. Gopala Menon
17.12.47
Commissioner.

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Extract from the proceedings of a Meeting of the Municipal Council, Cannanore held on 27-11-1947.

Resolution No. 34.

A1-6756/47. Audit report relating to the Elementary Education Fund of this Council for the year 1946-47 and draft replies thereon.

/DRAFT REPLIES APPROVED./

Sd. N.K.Kumaran,
Chairman.
(TRUE EXTRACT.)

Municipal Office,
Cannanore, 15-12-1947.

KL/-16-12.

K. K. K. Kumaran
Commissioner. 17.12.47
M

Extract from the proceedings of a Meeting of the Municipal Council, Cannanore held on 27-11-1947.

Resolution No. 34.

AI-6756/47. Audit report relating to the Elementary Education Fund of this Council for the year 1946-47 and draft replies thereon.

DRAFT REPLY APPROVED.

Sd. N.K. Kumar,
Chairman.

(TRUE EXTRACT.)

Municipal Office,
Cannanore, 15-12-1947.

Commissioner.

KV-16-12.

C.No 15061/48

68/5

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

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

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

From the Examiner of Local Fund Accounts, L.F.No. 8578 dated. 28.2.48

ORDER No.
By Ms. EDUCATION, dated the 5-5-48

Recorded.

2. Paragraph 4 of the Audit Report. The matter is under consideration.
3. Paragraph 5 of the Audit Report. The amount should be recovered without any further delay.

To the Municipal Commissioner, Cannanore
Reply through C.M.C.
the D.P.I. (with a copy of
Audit report)
the Examiner of L.F.Accounts.
Spare copy.

10-5-48
3/5/48

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10/1/19