

EDUCATION AND PUBLIC HEALTH

(194 8) Department.

MS. SERIES. (6)

G.O. NO. MS. 87 Edn.

Dated 12th January 1948.

[Despatch Abstract.]

Audit Report - 1946-47 - 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.

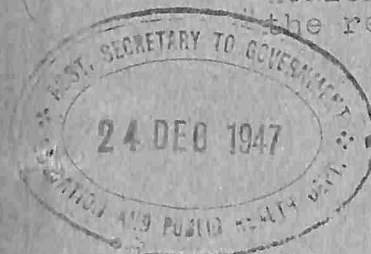
L.F. 6489/22.12.47

ASD Br 2

Examiner's Office.

Subject: Audit Report - Calicut Municipality - Elementary Education Funds - 1946-47:

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



100610

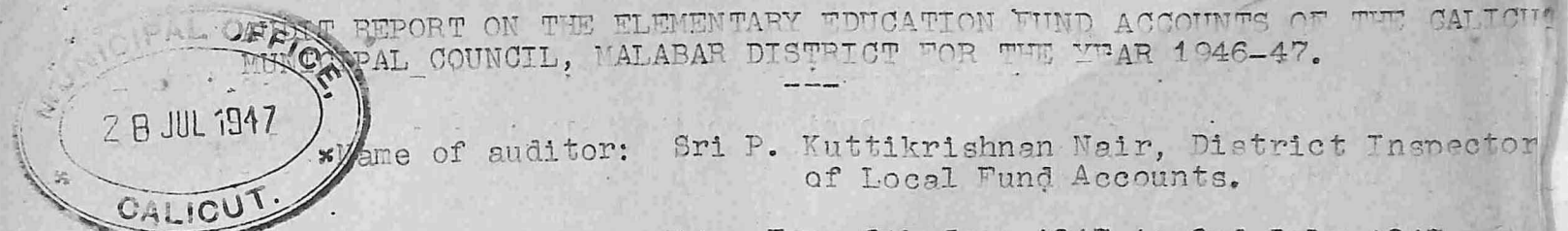
Rickman

9.12.47

Assistant Examiner.

9.12.47

L.F. 2625 14604.
26.7.47. 63



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

Time taken for audit: From 6th June 1947 to 2nd July 1947.

The Office of Executive Authority was held by Sri M.G. Pundliccotti Mudaliar from 1st April 1946 to 1st July 1946, by Dr. M.S. Lakshmanan, Municipal Health Officer from 2nd July 1946 to 5th July 1946 and by Sri Sanjiva Talavar from 6th July 1946 to 31st March 47.

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 1947 and is in agreement with the balances in the District Co-operative Bank and 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 read as part of the report. Important irregularities are noted below.

5. EXPENDITURE IN EXCESS OF BUDGET PROVISION. In the following cases expenditure incurred during the year exceeded the allotment provided for the purpose in the budget approved in G.O.No.Ms.549 Education dated 12th March 1946. Sanction of the Director of Public Instruction was not obtained for the transfer of allotment from one main head to another as required by rule 2 of the rules issued with G.O.No.139 Education dated 29th January 1942.

Head of account.	Actuals.			Budget provision.		
	Rs.	A.	P.	Rs.	A.	P.
Expenditure -ordinary.	141,980	11	11	135,740	0	0
1. Staff.	4,117	4	8	3,000	0	0
4) Repairs to buildings.						

20057.1
20
25/7/47
-2-

6. VOUCHER - NOT PRODUCED. Voucher No. 2095/11-46 for Rs. 165-5-0 being the charges for the repairs to the Kallai Hindu School was not produced for audit.

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

8. The gross receipts and charges for the year were ~~Rs. 160,401-15-7~~ Rs. 160,401-15-7 and Rs. 158,551-12-6 respectively.

9. FIVE ITEMS of objections involving Rs. 165-5-0 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 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, Malabar, Calicut, with your reply in triplicate duly approved by the Municipal Council for submission to Government.

Duplicate copy of the final statement of the audit of the ~~xxxxxxx~~ Elementary Education Fund Accounts of Calicut Municipal Council for the year ended 31st March 1947 is herewith forwarded to the Secretary to Government, Education and Public Health with reference to rule 58(d) of Schedule IV of the District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.F.No. dated;

/TRUE COPY/

A. Balasubramanian
SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts,
Kilpauk P.O., MADRAS - 10.

S.S./22.7.

25/7/47

B3-14604/47.

Municipal Office, Calicut.
Dated 8-8-47.

Replies to the Audit Report for 1946-47 on the Elementary Education Fund Accounts of the Calicut Municipality.

1. The Office of Executive Authority was held by Sri M.G. Punniacotty Mudaliar from 1st April 1946 to 1st July 1946, by Dr. M.S. Lakshmanan, Municipal Health Officer from 2nd July 1946 to 5th July 1946 and by Sri Sanjiva Talavar from 6th July 1946 to 31st March '47.

"Noted".

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

"Noted".

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 1947 and is in agreement with the balances in the District Co-operative Bank and Treasury pass book, after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

"Noted".

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

"Noted".

5. EXPENDITURE IN EXCESS OF BUDGET PROVISION. In the following cases expenditure incurred during the year exceeded the allotment provided for the purpose in the budget approved in G.O. NO. Ms. 549 Education dated 12th March 1946. Sanction of the Director of Public Instruction was not obtained for the transfer of allotment from one main head to another as required by rule 2 of the rules issued with G.O. NO. 132 Education dated 29th January 1942.

Head of account.	Actuals.			Budget Provision.		
	Rs.	A.	P.	Rs.	A.	P.
<u>Expenditure-Ordinary.</u>						
1. Staff.	141,980	11	11	135,740	0	0
4) Repairs to buildings.	4,117	4	8	3,000	0	0

1) An expenditure of Rs. 12120/- was incurred in 1946-47 from the Elementary Education funds of this Municipality for the payment of arrears of dearness allowance sanctioned in G.O. No. 1552 L.A., dated 19-9-46 to its Elementary Education Staff. No provision was made for this expenditure in the budget estimate for 46-47. It was on account of this the expenditure under the Elementary Education-staff salaries and allowances exceeded the sanctioned Budget provision. A sum of Rs. 12120/- was therefore provided for in the revised estimate for the year 1946-47 for the said expenditure. Government while approving the Revised estimate 46-47 and Budget Estimate 47-48 relating to the Elementary Education fund accounts of this Municipality though disallowed the expenditure in G.O. NO. Ms. 416 Edn., dated 6th March 1947 in modification of their said order have condoned the action of the council in having incurred the expenditure in their memo no. 38694-1-C1/47 dated 14-7-47. In view of this order of Government the sanction of the Director of Public Instruction in the case does not appear necessary.

P.T.O.

2) Expenditure was said to be in excess of the sanctioned budget provision under expenditure ordinary-Elementary Education-Repairs to Buildings on account of the following reason.

A sum of Rs.1497/1/0 (Rupees one thousand four hundred and ninety seven and anna one only paid in Vr. 2282/12-46 and 3291/3-47 being the expenses for the construction of a shed to house the West Hill School which was an item of Capital expenditure was also due to a clerical error debited to the head of account expenditure ordinary. Deducting the above sum of Rs.1497-1-0 the actual expenditure under Expenditure ordinary Elementary Education-Repairs to buildings would have been only Rs.2620-3-8 which would have been within the sanctioned Budget provision. The sanction of the Director of Public Instruction in this case also does not therefore appear necessary.

6. VOUCHER-NOT PRODUCED. Voucher no.2095/11-46 for Rs.165-5-0 being the charges for the repairs to the Kallai Hindu School was not produced for audit.

"The voucher no.2095/11-46 for Rs.165-5-0 has already been audited at the last annual audit. There was only an omission in tracing it in the Posting register. It has been sent to the Dt. Inspector of Local Fund accounts, Malabar, Calicut with this office letter B2-no.14826/47 dated 4-8-47."

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

"Noted"

8. The gross receipts and charges for the year were Rs.160,- 401-15-7 and Rs.158,551-12-6 respectively.

"Noted".

9. Five items of objections involving Rs.165-5-0 as detailed in the annual objection statement were pending settlement at the close of the year.

"The audit objection statement referred to in this para has not been received. Action will be taken to settle the objections as soon as it is received."

Sd/- S. Talavar
Commissioner & Special Officer.

MKG.21/8/-
rw

Copy of the Proceedings of the Special Officer, Calicut 57
at the sitting held on 11-8-1947.

3. Read Audit Report on the Elementary Education Fund Accounts of this Municipality for the year 1946-47 with replies thereto.

'Approved'.

Sd/- S. Talavar.
Special Officer.

/True extract/-

Sd/- S. Talavar

Commissioner & Special Officer.

MKG.20/8/-

E.H.H. (C)

C. No. 100-610/47

Audit Report - 1846-47 - E.E. Fund - Rec'd.

Calicut - Recorded

page 1 of 1

From the Examr. of F. Accts. No. 6489/47 d 22.12.47

Order No. 87 Edn. dated, 12-1-48

3/15/1

Re corded

~~DPD~~
12-1-48

11/11/48

~~DPD~~
11/11/48

To the Commr. Calicut Mfys.

Trsd. the C.D.C.

" D.P.Y. (with a copy of the audit report) kept below

" Examr. of F. Accts.

