

Issued

E. & P.H.

(1949) Department.

SERIES.

G.O. NO.

Ms.1735, Education.

Dated

the 26th May 1949.

[Despatch Abstract.]

AUDIT REPORT 1947-48 - Elementary Education Fund - Municipal Council, Cochin
Recorded with remarks.

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.No. 10066

28/2/49

Sub: Audit Report-Cochin Municipality-Elementary Education Fund-1947-48-Replies.

Office of the Examiner of Local Fund Accounts, Madras-2. Dated



Forwarded to the Secretary to Government, Education and Public Health Department, with copies of the commissioner's replies and the resolution of the municipal council. Paragraph 4 of the audit report.

The increase in the provision under 'Expenditure, ordinary' from Rs 55,910/- to Rs 72,290/- was permitted in G.O.No. 688 Edn. dated 30-3-48 in connection with the orders on the budget estimate for 1948-49. The objection has therefore been admitted.

Revised

Assistant Examiner of L.F. Accounts,

To
The Secretary to Government,
Education and Public Health Dept.,
MADRAS.

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(3)

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE
COCHIN MUNICIPAL COUNCIL, MALABAR DISTRICT, FOR THE YEAR
1947 - 1948.

Name of auditor: SRI V.N. MADHAVA MANON, District Inspector
of Local Fund Accounts.

Time taken for audit. From 15th July 1948 to 25th July 1948 &
29th ,, 1948 to 31st ,, 1948.

The office of the Executive Authority was held by Sri S.R.
Gopala Rao from 1st April 1947 to 15th July 1947, by Sri A.K. Raghavan
from 16th July 1947 to 11th March 1948 and from 25th March 1948 to 31st
March 1948 and by Dr.P.P. Mani, Municipal Health officer from 12th March
1948 to 24th March 1948.

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 the
various funds as per abstract attached to the account for March 1948
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.

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

4. EXPENDITURE IN EXCESS OF BUDGET PROVISION: Expenditure was
incurred in excess of the allotment provided against the head of account
mentioned below in the Budget approved in G.O.Ms. No.240 Edn., dated 11th
February 1947. Sanction of the Director of Public Instruction for the re-
appropriation from one main head to another was not obtained as required
by Rule 2 of the rules issued with G.O.No.130 Edn., dated 29th January
1942.

Sanction of 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.	Expenditure incurred.	Budget provision.
1. Staff, salaries and allowances.	Rs. 56,865 2 0	Rs. 49,380 0 0
2. Contingencies and equipment.	2,579 6 1	Rs. 2,530 0 0
5. The equivalent contribution due from Government on account of education tax realised in 146 - 47 was Rs. 10,229/15/2. A sum of Rs. 4,519/2/- only was got as equivalent contribution in 1947 - 48. The balance may be got early.		

7. The result of audit may be considered satisfactory.

8. The gross receipts and charges for the year were

Rs. 36,145/2/3 and Rs. 62,482/1/- respectively. The fund closed with a heavy deficit balance of Rs. 26,337/-/4. Steps for improving the ~~position~~ have to be taken.

9. Four items of objections of 1947 - 48 were pending settlement at the close of audit.

R. GOPALA AYYANGAR,

Assistant Examiner of Local Fund Accounts,
Ministry of Education, Government of Madras,
Western circle, Salem.

Forwarded to the Executive Authority, Cochin Municipal Council (Malabar Dt.) in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, Malabar with 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 31.3.48 is herewith forwarded to the Secretary to Government, Education and Public Health Department, Madras with reference to rule 58(2) of Schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority, Cochin Municipal Council in L.F.No. dated September 1948.

(TRUE COPY) *[Signature]*

Examiner's office, Madras-2.

Mvl.

Office of the Examiner of
Local Fund Accounts, Madras.

9/20/49

Annual account of Receipts and Charges of the Elementary Education Fund Account of the Cochin Municipal Council for the year 1947-48

Head of account.	Actuals for the year 1947-48	Budget appropriation
Receipts: - Ordinary.		
Opening Balance	5249 14 5	347
1. Education Tax - Gross Collection	16839 3 2	16200
2. Fines and Penalties under E.B. Act	4 8 -	
3. Compensation for loss of income from Prof. Education Tax or Profession Tax		3684
4. School fees	391 15 -	500
5. Other receipts	176 - -	50
6. Government Grant: -	4519 2 -	10870
(i) Under Section 37 of the E.B. Act	4130 - -	4965
(ii) Under proviso to Section 37 "		
7. Contribution from general account	10100 - -	10100
8. Refund of grant	(-) 11 4 -	
9. Amear Toll compensation grant		10834
Deduct: - Refunds	(-) 4 5 11	(-) 120
" Amount transferred to Capital		(-) 1500
Total	36145 2 3	54983
Capital: -		
1. Add - Amount transferred from Ordinary		1500
Total Receipts - Ordinary & Capital	36145 2 3	56483
Grand total including Opening Balance	41,395 0 8	56830

Expenditure

Head of Account	Expenditure	Budget Provision
Ordinary :-		
1. Staff:		
Salaries & Allowances.		
Masters.	50810 1 .	44780
Clerks and servants.	4612 1 .	4000
Contribution to Provident Fund.	1443 - .	1600
Education tax - Collection charges.	640 10 3	600
2. Contingencies & Equipment.		
House Rent.	800 - .	600
Other items.	1391 3 7	1200
Equipment		
Furniture & apparatus.	341 11 7	100
Library Books & maps.	20 10 5	50
Other items.	25 12 6	500
3. Prizes and Scholarships	33 2 .	
4. Repairs to Buildings	2363 12 8	2400
	61841 6 9	55810 2
	62482 1 -	55910
Capital :-		
Lands & Buildings.		1500
Total. Ordinary & Capital	62482 1 -	57410
Closing balance	(-) 21087 0 4	- 500
Grand Total including Closing Balance	41395 0 8	56830.

B. K. Chavannarayana
2578
Dt. Inspector of Local Fund Accounts,
M. S. Talabai

REPLIES ON AUDIT REPORT ON ELEMENTARY EDUCATION FUND FOR 1947-48.

Item No.4.

The provision had got provision for 47-48
Expenditure in excess of Provision under staff salaries and allowances was Rs. 65850/ hence it has not exceeded the figures noted in the report as budget estimate figure for 1947-48. This is wrong. The excess under contingency and equipment would be met from savings from sub head salaries and allowances. The sanction of the Council for the appropriation will be obtained at its next council. Director of Public Instructions approval obtained.

2. Para 2 does not arise as the expenditure incurred viz 61841-6-9 did not exceed the total provision of Rs. 72290/-

Item 5. The equivalent contribution of Rs. 10229-15-0 was realised and credited to Municipal funds on 22-10-48 (Ch. No.57) The sum of Rs.4519-2-0 stated to be part of contribution in the audit report does not relate to equivalent contribution but represents the sum of Rs. 3684-2-0 being compensation for loss of income from profession tax and Rs. 835/- under provision to section 37 of the Elementary Act.

Municipal Office,
Cochin, 10-12-48 | H.F.3 Cps. 22/12/A

K. J. Herschel
Commissioner 22.12.48

Extract from the Proceedings of the Municipal Council, Cochin, passed at its meeting held on the 13th Decr 1948 at the Municipal Hall.

Subject No.1260.

1261. C2.7259/48. Draft replies to the audit report on the General Fund account of the Municipal Council for 47-48.

Resolution

Approved

Sd./ K.J.Herschel
Chairman

True copy

K. J. Herschel
Commissioner 22.12.48

H.F.3 Cps. 22/12/A

Annual account of receipts and charges of ¹⁶
 Elementary Education Fund of the Cochin Municipal
 Council, for the year 1947-48.

Head of a/c.	Actual.	Budget
Receipts - ordinary		
Opening balance	5249 14 5	347
1. Education tax - Gross Collection	16839 3 2	16200
2. Fines & penalties under E&A Act	4 8 -	
3. Compensation for loss of income from Profession tax	- - -	3684
4. School fees	391 15 -	500
5. Contributions		
6. Other receipts	176 19 10	50
7. Govt grant: -		
(i) Under Section 37 of E&A Act	4519 2 -	10870
(ii) Under proviso - do -	4130 -	4965
8. Contribution from gl A/c.	10100 -	10100
9. Refund of grant.	(-) 11 4 -	
10. Area Toll Compensation grant.		10834
Deduct refund.	(-) 4 5 11	- 120
Deduct amount Transferred to Capital		- 1500
Total	36145 2 3	56183
Capital		
Add: Amount transferred from Ord.		1500
Total Receipts - ordinary & Capital	36145 2 3	57683
Grand Total including O/B.	41395 0 8	58030

Expenditure

Head of ac.

Schools

Budget

Expenditure: - Ordinary

1. Staff. Salaries & allowances.

Readers.

50810 1 . 44780

clerks & servants

4612 1 . 4500

Contributions to Provident Fund

1443 . . 1600

Travelling allowance

Collection charges.

640 10 3 600

2. Contingencies & Equipment

House Rent.

800 - . 680

Other items.

1391 3 7 1200

Furniture & apparatus.

341 11 7 100

Library books & maps.

20 105 50

Other items.

25 12 6 500

3. Prizes & scholarships.

4. Repairs to buildings.

33 2 .

5. Interest on & repayment of debt.

2363 12 8 2400

6. Investments made

- - -

Total.

62482 1 - 55960

Capital

1. Land & Buildings.

1500

Total Ordinary & Capital

62482 1 . 57410

Closing balance.

(-) 21087 0 4 620

Grand total including CB

41395 0 8 58030

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At the office of the Secretary

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Edn. & P.H. Deptt. (C1)

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

with remarks.

Read:- From the Municipal Commissioner, dated 22/12/48.
Ref. No. _____

From the Examiner of Local Fund Accounts, L.F. No. 10066 dated 28/2/49.

Order Rt/Ms. No. 1735, EDUCATION, dated 26.5.49

Recorded.

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

Cochin.

2871

22/7/2005

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