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Sept. II-27-53,001-27-10-47.

Education and Public Health

(194⁹) Department.

Ms. SERIES.

G.O. NO. 323 Edn.,

Dated 8-2-1949.

[Despatch Abstract.]

Audit Report-1947-48-Elementary Education Fund-Municipal Council,
Cannanore-Recorded with remarks.

Back Papers.

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

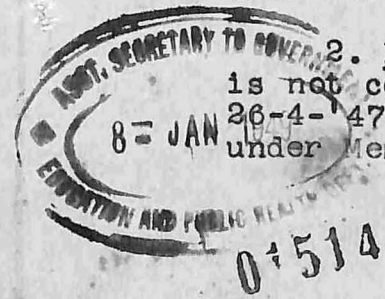
Further Papers.

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

C/ *L.R. 8544/7.1.49* Examiner's Office.
Subject: Audit Report - Elementary Education Funds - Cannanore
Municipal Council - 1947-48:

Forwarded to the Secretary to Government, Education and Public Health Department, with copies of the Commissioner's replies. The resolution of the Municipal Council will be forwarded on receipt from the Commissioner.

2. Paragraph 4(a) of the Audit Report: The Commissioner's view is not correct in view of Memo. No. 25188 Sal. 47, Finance, dated 26-4-47. If this results in any anomaly, action may be taken under Memo. 40177/47-3G, L.A., dated 7-2-1948.



(A)

Rao p...
Assistant Examiner.

To The Secretary to Government, Education & Public Health Department, Madras.

L.F. 5086/24⁹/₄₈
5081

Spare

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South Kanara.

Audit Report on the Elementary Education Fund Accounts of the Cannanore Municipal Council of the Malabar District for the year 1947-48.

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

Time taken for audit: From 17-8-1948 to 1-9-1948.

The office of Executive Authority was held by Sri K. Ramar -~~Nair~~ Nair from 1-4-1947 to 26-10-1947, by Sri K. Gopala Menon from 27-10-1947 to 17-1-1948 and by Sri K. Ramodaran from 18-1-1948 to 31-3-1948.

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 in the cash book agrees with the consolidated closing balance of the various funds as per abstract attached to the accounts 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 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. Fixation of pay - Revised scale - Excess payments.

P.T.O.

4. Fixation of pay - Revised scale - Excess payments.

(a) Under para 3(e) of G.O.Ms.No.2035, Education dated 12-9-1947, an employee not eligible for advance increments shall be allowed to count service in the existing scale for increments in the revised scales of pay upto a maximum of one year. But in the following cases an increment was allowed with effect from 1-1-1947 instead of from the date of completion of one year of service since last increment. The excess paid needs recovery and pay regulated.

<u>Name of teacher.</u>	<u>Grade.</u>	<u>Date of</u> <u>last increment.</u>	<u>Excess paid.</u>
C.K.Padmini	H.E.	28-9-1946	At Rs.1/- per mensem fr from 1-1-47 to 27-9-46 and from 1-1-1948.
P.Koramban	H.E.	17-5-1946	At Rs.1/- p.m. from 1-1-1947 to 16-5-1947 and from 1-1-48 to 16-5-1948.
K.Sulaiman	H.E.	23-8-1946.	At Rs.1/- p.m. from 1-1-1947 to 22-8-1947 and from 1-1-1948 to 22-8-1948 and from 1-1-1949 to 22-8-1949 and from 1-1-1950 to 22-8-1950 and from 1-1-1951 to 22-8-1951 and from 1-1-1952 to 22-8-1952 and from 1-1-1953 to 22-8-1953 and from 1-1-1954 to 22-8-1954 and from 1-1-1955 to 22-8-1955 and from 1-1-1956 to 22-8-1956 and from 1-1-1957 to 22-8-1957 and from 1-1-1958 to 22-8-1958 and from 1-1-1959 to 22-8-1959 and from 1-1-1960 to 22-8-1960 and from 1-1-1961 to 22-8-1961 and from 1-1-1962 to 22-8-1962 and from 1-1-1963 to 22-8-1963 and from 1-1-1964 to 22-8-1964 and from 1-1-1965 to 22-8-1965 and from 1-1-1966 to 22-8-1966 and from 1-1-1967 to 22-8-1967 and from 1-1-1968 to 22-8-1968 and from 1-1-1969 to 22-8-1969 and from 1-1-1970 to 22-8-1970 and from 1-1-1971 to 22-8-1971 and from 1-1-1972 to 22-8-1972 and from 1-1-1973 to 22-8-1973 and from 1-1-1974 to 22-8-1974 and from 1-1-1975 to 22-8-1975 and from 1-1-1976 to 22-8-1976 and from 1-1-1977 to 22-8-1977 and from 1-1-1978 to 22-8-1978 and from 1-1-1979 to 22-8-1979 and from 1-1-1980 to 22-8-1980 and from 1-1-1981 to 22-8-1981 and from 1-1-1982 to 22-8-1982 and from 1-1-1983 to 22-8-1983 and from 1-1-1984 to 22-8-1984 and from 1-1-1985 to 22-8-1985 and from 1-1-1986 to 22-8-1986 and from 1-1-1987 to 22-8-1987 and from 1-1-1988 to 22-8-1988 and from 1-1-1989 to 22-8-1989 and from 1-1-1990 to 22-8-1990 and from 1-1-1991 to 22-8-1991 and from 1-1-1992 to 22-8-1992 and from 1-1-1993 to 22-8-1993 and from 1-1-1994 to 22-8-1994 and from 1-1-1995 to 22-8-1995 and from 1-1-1996 to 22-8-1996 and from 1-1-1997 to 22-8-1997 and from 1-1-1998 to 22-8-1998 and from 1-1-1999 to 22-8-1999 and from 1-1-2000 to 22-8-2000 and from 1-1-2001 to 22-8-2001 and from 1-1-2002 to 22-8-2002 and from 1-1-2003 to 22-8-2003 and from 1-1-2004 to 22-8-2004 and from 1-1-2005 to 22-8-2005 and from 1-1-2006 to 22-8-2006 and from 1-1-2007 to 22-8-2007 and from 1-1-2008 to 22-8-2008 and from 1-1-2009 to 22-8-2009 and from 1-1-2010 to 22-8-2010 and from 1-1-2011 to 22-8-2011 and from 1-1-2012 to 22-8-2012 and from 1-1-2013 to 22-8-2013 and from 1-1-2014 to 22-8-2014 and from 1-1-2015 to 22-8-2015 and from 1-1-2016 to 22-8-2016 and from 1-1-2017 to 22-8-2017 and from 1-1-2018 to 22-8-2018 and from 1-1-2019 to 22-8-2019 and from 1-1-2020 to 22-8-2020 and from 1-1-2021 to 22-8-2021 and from 1-1-2022 to 22-8-2022 and from 1-1-2023 to 22-8-2023 and from 1-1-2024 to 22-8-2024 and from 1-1-2025 to 22-8-2025 and from 1-1-2026 to 22-8-2026 and from 1-1-2027 to 22-8-2027 and from 1-1-2028 to 22-8-2028 and from 1-1-2029 to 22-8-2029 and from 1-1-2030 to 22-8-2030 and from 1-1-2031 to 22-8-2031 and from 1-1-2032 to 22-8-2032 and from 1-1-2033 to 22-8-2033 and from 1-1-2034 to 22-8-2034 and from 1-1-2035 to 22-8-2035 and from 1-1-2036 to 22-8-2036 and from 1-1-2037 to 22-8-2037 and from 1-1-2038 to 22-8-2038 and from 1-1-2039 to 22-8-2039 and from 1-1-2040 to 22-8-2040 and from 1-1-2041 to 22-8-2041 and from 1-1-2042 to 22-8-2042 and from 1-1-2043 to 22-8-2043 and from 1-1-2044 to 22-8-2044 and from 1-1-2045 to 22-8-2045 and from 1-1-2046 to 22-8-2046 and from 1-1-2047 to 22-8-2047 and from 1-1-2048 to 22-8-2048 and from 1-1-2049 to 22-8-2049 and from 1-1-2050 to 22-8-2050 and from 1-1-2051 to 22-8-2051 and from 1-1-2052 to 22-8-2052 and from 1-1-2053 to 22-8-2053 and from 1-1-2054 to 22-8-2054 and from 1-1-2055 to 22-8-2055 and

(b) The teacher in this Municipality were allowed time scale of pay with effect from 1-1-1936, before that date they were on a fixed pay. Periods of ~~xxxxx~~ service before 1-1-1936 on ~~fixed~~ pay were also taken into account ~~incorrectly~~ for advance increments vide ~~details~~ *details* in item 2 of the ~~Audit Report~~ *Annual objection statement* for 1947-48. The pay in each case may be revised and the excess paid up to date recovered.

(c) In the case of subordinates who have reached the maximum in the old scale, the service after that date upto 31-12-46 were taken ^{into account for purposes of allowing} advance increments. The orders of Government may be obtained, if ~~these~~ this is admissible.

5. The result of audit may be considered satisfactory.

6. The gross receipts and charges of the year were Rs.53.100-12-2 and Rs.52,212-7-11 respectively.

7. Eleven objections involving xx Rs.850/- relating to the year 1947-48 as detailed in annual objection statement ~~was~~^{were} pending ~~xxxx~~ settlement at the close of audit.

R. GOPALA AYYANGAR,
Assistant Examiner of Local Fund
Accounts, Western Circle,
SALEM.

Forwarded to Executive Authority of 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, 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 is herewith forwarded to the Secretary to Government, Education and Public Health Department reference to rule 58(d) of schedule IV of the Madras District municipalities Act 1920. The original was forwarded to the Executive Authority Cannanore *municipal Council* in L.F.No. *100* dated *10/11/21*

KBNXX

(True Copy)

J. S. S. S.

Superintendent,
Office of the Examiner of Local Fund Accounts
Mount Road, Madras.

20/9/88

Annual account of receipts and charges of the Elementary Education
Fund Account of *the Cannanore* Municipality for the year 1947-48.

Head of Account.	Actuals for the year.	Final Budget appropriation.
Receipts -Ordinary.	793--1--4.	793.
Opening balance.-		
1. Education tax - Gross collections.	17909--4--4.	11378.
Deduct collection charges.	1572--0--0.	1572.
Net.	16337-4-4.	9806
2. Government grant towards loss of Education Tax.	1372-13--0.	1372.
2. Fines and penalties under the Elementary Education Act.		
Arrear toll compensation adusted to cover deficit.	5217--0--0.	
3. Income from investments etc.		
4. School fees.		
5. Contributions-		
6. Other receipts.	206--7--0.	150.
7. Government grant - (1) Under Sec.37 of Elementary Education Act.	7368--3--0.	6830.
(1i) Under proviso to Sec.37 -do-.	9714--0--0.	9714.
Subsidy towards expenditure on D.A. to Elementary Edn. staff.	4007--0--0.	
Temporary advance for payment of the revised scale of pay.	1900--0--0.	
8. Contribution from the Genl.Account.		
(a) For payment of temorary allowance.	7000--0--0.	7000.
(b) For other purposes.		
9. Investments realized.		
10. Advances recovered.		
Deduct refunds.	21-15--2.	80.
Deduct amount transferred to Capital.		
Total.	53100-12--2	34792.
Add amount relating to endowments shown under H.Endts. Account.		
Grand total.		

1. 2. 3.

CAPITAL.

1. Government Grants.
2. Contributions.
3. Loans.
4. Contribution from Genl. Account ordinary.
5. Investments realised.
6. Add amount transferred from ordinary.

Add amount relating to endowments shown under H. Ends. A/C.

Grand total.

Total receipts - Ordinary & Capital.	53100-12--2.	34792.
Grand total including opening Balance.	53893-13--6.	35585.

Expenditure - Ordinary.

1. Staff.
 - Salaries and allowances.
 - Masters. 30366-10--0.) 44719.
 - Dearness allowance. 14351-15--0.)
 - Clerks and servants. 148--8--0.) 341.
 - Dearness allowance. 192--0--0.)
 - Contribution to Provident Fund. 1514--0--0. 1514.
 - Travelling allowance.
 - Stipend of teachers sent for Training.
2. Contingencies and equipment-
 - Contingencies-
 - House rent. 3470--9--2. 3471.
 - Other items. 1320-15--0. 1509.
 - Equipment-
 - Furniture and apparatus. 33--0--0. 300.
 - Library books and Maps. 1-14--0. 100.
 - Other items. 144--1--0. 231.
3. Prizes and scholarships.

1.	2.	3.
4. Repairs to Buildings.	668-15--9.	669.
5. Interest on and repayment of debt.		
6. Investments made.		
7. Advance recoverable.		
Total.	52212--7-11.	52854.
Add amount relating to endowments shown under H.Endowments Account.		
Grand Total.		
<u>C A P I T A L.</u>		
1. Lands 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 H.Endowments Account.		
Grand total.		
Total, Ordinary and Capital.	52212--7-11.	52854.
Closing balance.	1681--5--7.	-17269.
Grand total including closing balance.	53893-13--6.	35585.

Chadew
District Inspector of
Local Fund Accounts, South Kanara,
MANGALORE.

MRS
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Paragraphs 1 and 2. No reply is due.

Paragraph 3. Action was taken in the objection statement and replies will be furnished therein.

p. 4. Paragraph 4. Para 3(e) of G.O.No. 2035 Edn., dated 19-9-1947 ^{states} steps that an employee not eligible for advance increment shall be allowed to count service in the existing scale of pay for increments in the revised scales of pay up to a maximum of one year. The term "service in the existing scale of pay" has been defined in the Note at the end of para 3 of the G.O. It is nowhere stated in the Government Orders that in the case of employees not eligible for advance increments, only that service for which no increment has been drawn in the pre-revised scales should alone be reckoned for increment in the revised scales. The intention of the Government order appears to be that even if the total continuous service of the employee in the pre-revised scale is less than 4 years, he is to be allowed only a service up to a maximum of one year for purposes of increment in the revised scale.

The objection raised does not therefore appear to be correct. In the case of the five teachers referred to, they have put in over one year qualifying service prior to 1-1-1947 in the pre-revised scale, the action in having allowed them one increment on 1-1-1947 appears to be in order irrespective of the fact that they had drawn an increment in the pre-revised scales within the one year period ending 31-12-46.

If necessary the matter will be referred to Government and pending final orders the recovery question may be kept in abeyance.

Paragraph 4(b). Action has been taken to refix the pay of the teachers referred to in item (2) of the annual objection statement and recoveries will be made where ever deemed necessary.

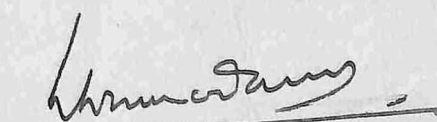
Paragraph 4(c). Government have been addressed through the Examiner of Local Fund Accounts in this office letter A1-7905/48 dated 20-10-1948 and orders are awaited.

Paragraph 5 and 6. No reply is due.

Paragraph 7. Action is being taken on the objection statement and replies will be furnished therein.

Municipal Office,
Cannanore 11/11/48.

Laks.


Commissioner, 23/11/48
Cannanore Municipality.

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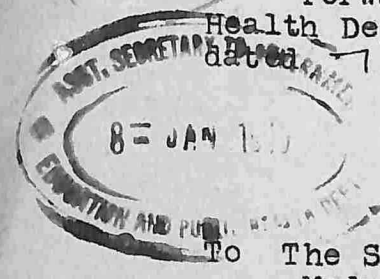
8578 / 7.1.49

15

Examiner's Office.

Subject: Audit Report - Cannanore Municipality - Elementary Education
Fund Account - 1947-48 -- Council Resolution approving the
replies.

pre-c. no. 1514/49



Forwarded to the Secretary to Government, Education and Public
Health Department, in continuation of this department L.F. No. 8574
dated 7.1.49.

R. Chopra

Assistant Examiner.

To The Secretary to Government, Education & Public Health Department,
Madras.

01525

17/5/10
Extract from the proceedings of the Municipal Council at its
ordinary Meeting held on 22-12-1948.
=====

Resolution No. 32.

Al-7905/48. Audit Report on the Elementary Education Fund
Accounts of this Council for the year 1947-48 office note request-
ing the Council to approve the draft replies therein and Council
Resolution No. 81 dated 15-11-1948 adjourning the same.

/DRAFT REPLIES APPROVED./

(Sd.) N. K. Kumaran,
CHAIRMAN.

(True Extract.)

Municipal Office,
Cannanore, 23-12-1948. I

Laks.24-12.

Commissioner
super
Commissioner,
Cannanore Municipality.
ref

Edn. & P.H. Department (C1)

Sub:- AUDIT REPORT - ^{1962-63.}~~1946-47~~ - Elementary Education Fund -
Municipal Council, ~~Campana~~ - Recorded
with remarks.

Read:- From the Municipal Commissioner, ~~Campana~~ ^{Hy.}
Ref. No. ~~nil~~ dated 23.11.49.

From the Examiner of Local Fund Accounts, L.F.
No. 8544 dated 7.1.49

Order No. ~~Rt/Ms.~~ ³²³ EDUCATION, dated the 8/2/49.

Recorded.

2. The Govt. agree with the view of the Exs. L.F.A. in para 2. of
his audit. cited.

To the Municipal Commissioner, ~~Campana~~ ^{Hy.}
(through the C.M.C.)

D.P.I. (with a copy of ~~the~~ ^{with a copy of} ~~the~~ ^{the} ~~audit report~~ ^{audit report} ~~encl.~~ ^{encl.} ~~(H)~~ ^(H) in origl.)
Examiner of L.F. Accounts.

Spare copy/copies.

(P.T.O)

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Note :- L.A. may see with ref. to para 2. of the draft overleaf.

6.2.45

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