

E. & P.H.

(1948) Department.

Ms.

SERIES.

G.O. NO. 93 Edn.

Dated 12-1-1948.

[Despatch Abstract.]

Audit Report - Elementary Education Fund - Municipal Council Udipi. -
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-7. 6108/2.12.47

Examiner's Office. 2

Subject: Audit Report - Udipi Municipal Council, Elementary Education Fund - 1946-47.

Forwarded to the Secretary to Government, Education & Public Health Department, Madras, with copies of replies of the Special Officer.

95164



R. K. Chari

22/12/47

Assistant Examiner.

22-11-47

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5 page copy

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE UDIPI MUNICIPAL COUNCIL OF THE SOUTH KANARA DISTRICT FOR THE YEAR 1946-47.

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

Time taken for audit: From 5th June 47 to 11th June 1947.

The Office of Executive Authority was held by Sri T. Harischandra Rau from 1st April 1946 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 Fund during the year. The closing balance in the cash book agrees with the consolidated closing balances of the various funds as per abstract attached to the accounts for March 47 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. EXPENDITURE IN EXCESS OVER ESTIMATE - SANCTION WANTING.

not put up
The expenditure under staff- salaries and allowances - Masters including dearness allowances exceeded. The budget provision as sanctioned by Government - vide G.O.No.Ms.286 E. & P.H., dated 9th February 1946 by Rs.341-3-0. The Council in its resolution No.24 dated ~~2nd August~~ 28th March 1947 sanctioned the reappropriation of Rs.350/- ~~for~~ opening balance to meet this extra expenditure. Sanction of Government as required by G.O.No.139 E. & P.H., dated 29th January 1942 was not obtained.

4. The result of audit may be considered satisfactory.

5. The gross receipts and charges of the year were Rs.20,032-14-9 and Rs.19,465--10--6 respectively.

6. TWO objections ~~involving~~ relating to the year under report were pending settlement as detailed in the annual objection statement.

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

Forwarded

Forwarded to the Executive Authority, Udipi 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, South Kanara, Mangalore 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 Elementary Education Fund accounts of Udipi 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 58(d) of Schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority in L.F.No. dated;

/TRUE COPY/

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

S.S./22.7.

Annual Account of Receipts and Charges of the R.E. Funds Accounts
of the Udipi Municipality for the year 1946-47.

Head of Account.	Actuals.			Final budget appropriation.		
RECEIPTS--ORDINARY.	2145	5	11	1390	-	-
Opening Balance.	8591	7	8	8310	-	-
1. Education tax, Gross collection.	-	527	8	-	490	-
Deduct Collection charges.	8063	15	8	7820	-	-
Net.						
2. Fines and Penalties under M. Act.						
3. Income from Investments.						
4. School fees.						
5. Contributions.	49	14	-	110	-	-
6. Other Receipts.						
7. Government grant :-	6132	4	-	6030	-	-
(i) Under Sec. 37 of the Act.	626	-	-	626	-	-
(ii) Under proviso to Section 37 of the M.A. Act.						
8. Contribution from G.I. Acct.						
(a) For payment of Dearness allowance. Areas.	1164	4	-			
(b) For other purposes.	4000	-	-	2500	-	-
9. Investments realised.						
10. Advances recovered.						
Deduct Refunds	-	3	6	-	50	-
" amounts transferred to Capital.					450	-
TOTAL.	20032	14	9	16486	-	-
Add amount relating to Endowment shown under H. Endowment Account.	20032	14	9	16486	-	-
GRAND TOTAL.						
Capital.						
1. Government Grants.						
2. Contributions.						
3. Loans.						
4. Contribution from General Acct-Ord.						
5. Investments realised.						
6. Add amount transferred from Ord.				450	-	-
TOTAL.						
Add amount relating to Endowments shown under H. Endowment Acct.						
Grant Total.						
Total Receipts--Ordinary and Capital.	20032	14	9	16936	-	-
Grant total including Opening balance.	22178	4	8	18326	-	-

Expenditure-Ordinary.

1. Staff.				
Salaries and allowances. Masters.	10260	5	-	17248
Dearness allowance.	7328	14	-	+350
Clerks and servants.				
Contribution to provident fund.	508	-	-	600
Travelling allowance.				
Stipends for teachers and for teaching.				
2. Contingencies and equipment.				
Contingencies.				
House rent.	684	-	-	760
Other items.	247	9	-	250
3. Prizes and scholarships.				
4. Repairs to buildings.	310	10	-	300
5. Interest on and repayment of debt.				
6. Investments made.	86	8	-	+50
7. Advances recoverable.	12	14	-	20
Other items	26	14	6	-88
TOTAL.	19,465	10	6	19308
Add amount relating to endowments shown under H. Endowment Acct.				+350
Grant Total.	19,465	10	6	19308
CAPITAL.				
1. Lands and buildings.				
2. Equipments.				
Furniture and apparatus.				250
Library books and maps.				120
Investments made.				80
Other items.				
TOTAL.				450
Add amount relating to endowments shown under H. Endowment Acct.				
Grant Total.				
Total-Ordinary and Capital.	19,465	10	6	19758
Closing Balance.	2,712	10	2	1432
Grant total including Closing balance.	22,178	4	8	18326

Station. Mangalore.
Date. 16-6-47

Dt. Inspector of L.P. Accounts,
South Kanara.

16-6-47

Annual accounts of Receipts and Charges on the accounts of the Udipi Municipality for 1946-47

	Actuals.	Budget.
Receipts - Ordinary - Opening Balance	2145-5-11	1390
Education Tax - Gross Collection	8591-7-8	8310
Deduct Collection charges	527-8-0	690
Net	8063-15-8	7620
2. Fines and penalties under B.S. Act		
3. Income from Investments		
4. School fees		
5. Contribution from General etc.		
6. Other receipts	64-11-0	10
7. Govt. grant -		
(i) Under Section 37 of the Act	6132-4-0	6030
(ii) Under Section 37 of the Act	6132-4-0	6030
8. Contribution from General etc.		
(a) Payment of Dearness allowance (advance)	1164-9-0	
(b) For other purposes	4000-0-0	2500
9. Investments realised		
10. Advances recovered		
Deduct repaid	3-6-11	50
Amount transferred to Capital		450
Total	20032-14-9	16466
Add amount relating to endowments shown under H. Endowment etc.		
Grand Total	20032-14-9	16466
Capital		
1. Govt. grant		
2. Contribution from General etc.		
3. Income from Investments		
4. Contribution from General etc.		
5. Investments realised		
6. Add amount transferred from ordinary		450
Add amount relating to endowments shown under H. Endowment etc.		
Grand Total	20032-14-9	16466
Total receipts - Ordinary Capital	20032-14-9	16466
Grand Total including Opening Balance	22178-4-8	18326

Drumpeator up to 1000 ft

2/6 Commissioner.
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13. 1020

REPLIES.

Para 3.

with put up The Government in their Memorandum No. 64426/47-1, C1 Edn., dated 28-8-1947 have been pleased to rectify the action of the -- Municipal Council, Udipi, in having incurred an expenditure of -- Rs. 193-2-6 in excess of the amount provided for in the Elementary Education fund budget for 1946-47.

Para 6.

The Audit Objection Statement has been separately replied.

Municipal office, Udipi,
Dated 6-9-1947.

Handwritten signature
Commissioner, U.M.

13.10.47

E81.4 (4)

Ex No. 95164/47

Audit Report - 1946-47 - E. E. Fund - Mel. cl.

Udipi - Recorded.

page 1 of 1

From the Exam. of G. L. F. Accts. No. 6108/47
dated 2.12.47

9
15/1

Order No. 93 Edn. d. 12-1-48
Ms.

Recorded.

~~Del. N. 1/1/48~~

11/1/48
8.1.48
11/1/48

~~MM 11/1/48~~

The Commr. Udipi M.P.

Thru. the C. R. C.

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

" Exam. of G. L. F. Accts. kept below

