

Education and Public Health

(1946) Department.

Ms. SERIES.

G.O. NO. 2282 Edn.,

Dated 21-11-1946.

(7)

[Despatch Abstract.]

Audit Report-1945-46-Elementary Education Fund-Municipal Council,  
Mannargudi-Recorded.

### Back Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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L.F.No. 3777  
15-8-46

5573



AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE  
MANNARGUDI MUNICIPAL COUNCIL OF THE TANJORE DISTRICT  
FOR THE YEAR 1945-46.

Name of auditor : Sri V. Ramanujachari, Dt. Inspector  
of Local Fund Accounts.

Time taken for audit : From 22nd July 1946 to 31st July 1946

The office of Chairman, Municipal Council was held by Sri B.D. Ananterama Singh throughout the year. The Office of Executive Authority was held by Sri S.R. Gopal Rao, Commissioner during the year.

2. The receipts and payments during the year are shown in annual account appended together with the opening and closing balances. The closing balance in the cash book viz., Rs. 1292-8-3 agrees with the consolidated closing balance of the various funds as per abstract attached to the annual account for 1945-46 and is in agreement with the balance in the treasury pass book after allowing for outstanding cheques and ~~unremitted~~ unremitted revenue in hand at the close of the year.

#### 3. SUBSIDY FOR PAYMENT OF DEARNESS ALLOWANCE:

A subsidy of Rs. 1,900/- towards the payment of dearness allowance to the staff paid from the Elementary Education Fund of the Municipal Council was sanctioned in G.O. No. 1623 Edn., dated 12th October 1945. A further subsidy of Rs. 2,198/- was sanctioned for the same purpose in G.O. No. 545 Edn., dated 12th March 1946 while passing orders on the revised estimate of the municipal council for 1945-46 on the assumption that it will close with a deficit of Rs. 2,198/- for the year. As the Elementary Education Fund actually closed with a surplus balance of Rs. 1,292-8-3, the subsidy overdrawn equivalent to this amount would need to be refunded to Government.

4. RESULT OF AUDIT: The general result of audit may be considered satisfactory.

5. RECEIPTS AND CHARGES: The receipts and charges of the fund during the year were Rs. 22,030-1-1 and Rs. 20,752-2-0 respectively.

6. PENDING OBJECTIONS: One item of objection was pending settlement - Para 3 supra.

P.V. ANANTHAKRISHNAN, A.M.A.,  
Assistant Engineer, S.E. D. S.

Forwarded to the Executive Authority, Mannargudi Municipal Council in duplicate with the request that the report may kindly be returned within two months to the District Inspector of Local Fund Accounts, Tanjore with your reply in triplicate duly approved by the District Board for submission to Government. Duplicate copy of the final statement of audit of the ~~General~~ ~~Elementary~~ Elementary Education Fund Accounts of the Mannargudi municipal council (for the year ended 31st March 1946) 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 1930. The original was forwarded to the Executive Authority in L.F. No. dated 1946.

/TRUE COPY/

*N. Pulastharaman*  
SUPERINTENDENT,  
Office of the Examiner of L.F. Accounts,  
Madras.

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND  
THE MANNARGUDI MUNICIPAL COUNCIL FOR 1945-46.  
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| HEAD OF ACCOUNT.                                 | ACTUALS FOR THE YEAR. | FINAL BUDGET APPROPRIATION. |
|--------------------------------------------------|-----------------------|-----------------------------|
| Opening balance.                                 | 14--9--2              | 7                           |
| Receipts ordinary. 1. Edn. Tax.                  | 2780--5--0            | 2780                        |
| 7. Government Grant.                             |                       |                             |
| i. Under section 37 of the E.E. Act.             | 2747--1--0            |                             |
| ii. Under proviso to section 37 of the E.E. Act. | 4680--0--0            | 4680                        |
| Grant for dearness allowance.                    | 4098--0--0            |                             |
| 8. Contribution for General Account.             | 7732--0--0            |                             |
| Deduct refunds.                                  | 7--4--11              | 7210                        |
| Total.                                           | 22030--1--1           | 15270 1467                  |
| Capital.                                         | Nil.                  |                             |
| Grand total including Opening balance.           | 22044--10--3.         | 15277 1467                  |

EXPENDITURE ORDINARY.

|                                                       |              |
|-------------------------------------------------------|--------------|
| 1. Establishment salaries and allowances. 10512--7--0 | 14800        |
| Masters.                                              | +3930        |
| Clerks and servants.                                  | 8158--11--0  |
| Contribution to provident fund.                       | 487--0--0    |
| Education tax collection charges.                     | 340--0--0    |
| Travelling allowance.                                 | 24--5--0     |
| 2. Contingencies and equipment.                       |              |
| contingencies.                                        | 597--0--0    |
| House rent.                                           | 333--4--0    |
| Other items.                                          |              |
| Equipment.                                            | 150          |
| Furniture and apparatus.                              | 100          |
| Library books and maps.                               |              |
| 4. Repairs to buildings.                              | 269--0--0    |
| Total.                                                | 20781--2--0  |
| Capital:                                              | Nil.         |
| Closing balance.                                      | 1292--8--3   |
| Grand total including closing balance.                | 22044--10--3 |

*Mannargudi*  
District Inspector of L.F. Accounts  
Tanjore.

ELEMENTARY EDUCATION FUND.

AUDIT REPORT FOR 45-46.

MANHARGUDI MUNICIPALITY.

REPLIES.

Para 3. As per audit objection raised in this behalf, the amount is refundable to Government. But in pursuance of the instructions contained in Government Memo No.58483-C.I. dated 9-10-46 (Copy enclosed), no refund is to be made now. If it is still necessary that the amount has to be refunded, necessary action will be taken in the matter, if advised.

P.S./16-10-46. P.17.  
Compd: *Mr. K. Sub*

*S.R. Sripada Rao*  
COMMISSIONER. 17/10/46.

Copy of G.O.No.58483/C.1/46-LEdn.,dated 9th Oct.46.

Elementary Education Fund-Municipal Councils-Arrears of dearness allowance--

The attention of the executive authorities of all Municipal councils is invited to G.O.No.1552 L.A.,dated 19th September,1946; they are informed that the arrears of dearness allowance referred to in the G.O.should not be disbursed to the elementary education staff, if the councils have to depend on a subsidy from Provincial funds to cover a consequential deficit in the elementary education fund accounts in the current year as no such subsidy will be given.

Certain municipal councils though they do not require subsidy from Provincial funds towards the payment of dearness allowance of the elementary education staff,in the current year will have to refund to government, the excess dearness allowance grant drawn by them in 1945-46. The excess amount will be represented by the actual opening balance in the elementary education fund on 1st April 1946 or the actual subsidy paid towards the cost of dearness allowance to the elementary education staff in 1945-46, whichever is less. Orders directing the refund of excess dearness allowance grant will be issued in due course. The executive authorities of these municipal councils are informed that in assessing the ability of the council to pay the arrears of dearness allowance the excess subsidy to be refunded should also be taken into account.

M.V.Subramanian,  
Secretary to Government.

(TRUE COPY)

P.S./16-10-46.'P'17.  
Compd: *M.V. Sub*

*S.R. Srinivasan*  
COMMISSIONER. *17/10/46*

Extract from the proceedings of the Municipal Council, Mannargudi,  
dated.14-10-46.

Subject No.396. Read audit report for 1945-46 of the Elementary  
Education Fund Accounts of this Municipality and replies thereon.

Resolution: Approved.

(True extract.)

P.S./16-10-46.'P'17.  
Compd: *hwt*

Sd./M.Gopalaswami,  
Presiding Member.

*S.R. Gopala Rao*  
COMMISSIONER. 17/10/46

Handwritten notes and stamps on the left document, including a date stamp "11-11-46" and a signature "R. R. 8".

L.F. No. 6306  
11-11-46  
Examiner's Office  
Subject:- Audit Report- 1945-46-Elementary Education  
Fund- Mannargudi Municipal Council-Replies.  
Forwarded to the Secretary to Government, Education  
and P.H. Department, with copies of the Commissioner's  
replies and the resolution of the Municipal Council.  
Assistant Examiner of L.F. Accts.  
Circular stamp: ASST. SECRETARY TO GOVERNMENT, 69768, 15 NOV 1946, COMPTON AND PUBLIC HEALTH DEPT.

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Audit Report - 1945-46 - E. E. fund

M. D., Mannargudi - Recorded.

From the Exd of L.F.A., L.F. 6304 d/14.11.46

G.O. (Ms) 2232 - Edn, d/21/11/46.

Recorded.

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457  
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To the Commissioner  
Mannargudi Mts  
(thru the C.M.C.)

18/11/46  
18/11/46

22/11/46

" D.P. 1  
(with copy of audit  
report)

" u Exd of L.F.A.

22/11

