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Sectt. II-27—20,004—24-10-44.

E.P.H (1945) Department.

1 to SERIES. 98

G.O. No. 1543 EDN

Dated 29-9-45

[Despatch Abstract.]

No.	Department.	Date.	G.O
1623	Edn	12/10/45	
1709	Edn	26/10/45	

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② 2 1

GOVERNMENT OF MADRAS
Education & Public Health Deptt.
MORANDUM No. 22762.A/45.1.Edn,
dated the 10th July 1945.

....

Budget Estimate - 1945-46 -
Elementary Education fund -
Local bodies - Financial
position - Review.

..

Presidents of District Boards and Executive authorities of Municipal Councils are requested to review the position of the Elementary Education fund with reference to the actual closing balance at the end of 1944-45 and to submit the particulars required below, by the 25th July 1945.

1. Actual opening balance on 1--4--1945.
2. Additional income under G.O. No.530.Edn. dated 6-4-1945. (B)
3. Additional expenditure under G.O.No.1173, L.A., dated 28--5--1945 (J)

P.T.O.

2

-2-

4. Anticipated closing balance
   for 1945-46 plus or minus.

5. Proposals for avoiding deficit,
   if any.

M.V.Subramanian,
Secretary to Government.

To the Presidents of Dt. Boards.
" Executive authorities of
Municipal Councils (through
Chairmen concerned).

...

Forwarded - By order.

Cs.11.7.

Superintendent.

Local Administration Department.

L.Dis.4769-B1/45.

3 (3)

From
Sri R.Lakshmipathi B.A.
Commissioner and
Special Officer,
Anantapur Municipality
Anantapur.

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

26 JUL 1945
Education and Public Health Dept.
33659

Sir,

Budget Estimate - 1945-46 - Elementary Education Fund - Anantapur Municipality - Financial position on account of payment of dearness allowance at revised rates - position - particulars submitted.

Ref:- Government Memorandum No.22762 A/45-1.Edn dated 10-7-45.

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pp1-2 ante

I beg to submit herewith the statement in which particulars called for in the Government Memorandum quoted above are furnished.

26/7/45

Commissioner &
Spl Officer.

BA.

R 24/7

Anantapur Municipality.
Statement showing particulars as required in Government
Memorandun No.22762.A/45 Edn & P.H.,dated 10-7-45.

Actual opening balance on 1-4-1945.	Additional income under G.O.530 Edn & P.H.dated 6-4-1945.	Additional Expenditure G.O.1173 L.A. dated 28-5-45.	Anticipated closing balance for 1944-45 - plus or minus.	Proposals for avoiding deficit if any.	Remark
1.	2.	3.	4.	5.	
Rs.	Rs.	Rs.	Rs,	Rs.	
1980-7-2	3460-0-0	5300-0-0	-5577/-.	grant from Government ~~grant~~ is requested to wipe off the deficit	Accor to th accou 1944- net a of Edu tax r isRs.5 The a worked at la per c proper rental to Rs.93

Commissioner and
Special Officer.

24/7

$2650 \times \frac{4}{3} \times \frac{4}{3} =$ 4704

4704
2650
2054

33439 5 A

C.F. 32 (a).

25 JUL 1945

Local Administration Department

Received .... Registered ....

From (Name) Janab Md.Basheer Ahmed Sahib B.A.,	To
Designation Commissioner and Special Officer, Hindupur.	The Secretary to Government, Education and Public Health Department, Madras.
Station	

Enclosures : Rc B-1 No. 5660/45 dated 23rd July 1945.

Sir,

Sub:- Budget Estimate 1945-46-Elementary Education Fund-Hindupur Municipality-Financial position.particulars-submission of.

Ref:- Government Memorandum No.2276-A/45-1 Education dated 10-7-1945.

I beg to furnish hereunder the particulars called for in the Government Memorandum quoted above:-

8000
4807
3193

(i) Actual opening balance on 1-4-45 after deducting the Opening balance in the budget for 45-46.	Rs 4807- 7-8
	2854-14-0 No.
B (2) Additional income under G.O.No. 530 Edn.dated 6-4-45.	7662-5-8
J (3) Additional expenditure under G.O.1173 L.A., dated 28-5-45.	8000-0-0
(4) Anticipated closing balance for 1945-46 plus or minus	- 837-10-4.

(5) Proposals for avoiding deficit- In G.O.Ms. 104 Edn.dated 23-1-45, while approving the Elementary Education budget for 1945-46, Government hav

P.T.O

8

directed to raise the contribution from general funds from Rs 6500/- to Rs 20550/- with a view to avoid the deficit in the budget. In this connection, I beg to state that due to the payment of additional Dearness allowance to the staff, the expenditure under general account has been increased by 18560/- The budget for 1945-46 under general account, as revised by Government in G.O.M.S.118 L.A., dated 18-1-45 closes with a balance of Rs 5673/- The additional expenditure of Rs 18560/- due to the payment of enhanced Dearness allowance adversely affects the closing balance of the general account which closes with a minus balance of Rs 12887/- and as such it is not possible to raise the amount of contribution from Rs 6500/- to Rs 20550/-

2. Hence I request that Government may be pleased to consider the question and enhance the subsidy to wipe out the anticipated deficit in the circumstances explained above.

K.G.R/ 23-7

Commissioner. 23-7-45

Copy submitted to the Secretary to Government, Local Administration Department, Madras.

23/7

L.9281/45.

Municipal Office,
Vellore, 21-7-45.

9

From Sri P.S.Venugopal Naidu,
Commissioner,
Vellore Municipality,
Vellore.

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

24 JUL 1945

6

Sir,

BUDGET ESTIMATE - 1945-46 - Elementary Education Fund - Financial position.

Government Memorandum No.22762-A/45-1-Edn., dated 10-7-1945.

---v---

I submit herewith a copy of the Elementary Education Account revised now taking the actual closing balance at the end of 1944-45 as the opening balance for the current year. The additional income ~~and~~ under G.O.No.530 Edn., dated 6-4-1945 has also been taken into account.

2. The particulars called for in the above Government Memorandum are furnished hereunder:

1. Actual opening balance on 1-4-1945.	..	Rs.1,542/-
2. Additional income under G.O.No.530 Edn., dated 6-4-1945.	..	" 391/-
3. Additional expenditure under G.O.No. 1173 L.A., dated 28-5-1945.	..	" 9,600/-
4. Anticipated closing balance for 1945-46.	..	Minus Rs.8,367/-
5. Proposals for avoiding deficit, if any.	..	The grant sanctioned in G.O.No.1048 L.A., dated 11-5-1945 can be utilized for wiping off the deficit balance.

11380
10990
391

COMMISSIONER. 23-7

8367
1271
9638

Forwarded.

CHAIRMAN.

23/7 Mg.23/7.a.

9638
1542
11180

10

Elementary Education Account.

Receipts.

Opening balance.	..	Rs. 1,542/-
Education tax.	..	28,100/-
Government grant--		
Under section 37 of the Elementary Education Act.	..	11,381/-
Under proviso to Section 37 of the Elementary Education Act.	..	18,060/-
Compensation for loss of income from education tax on profession tax.		2,620/-
Contribution from the General account--		
For other purposes.	..	12,960/-
Deduct refunds.	..	200/-
Grand total, including opening balance.		74,463/-

Expenditure.

Staff--		
Masters.	..	69,200/-
Education tax - Collection charges.		2,130/-
Contribution to Provident fund...		2,570/-
Travelling allowance.	..	50/-
Contingent and equipment--		
House rent.	..	3,580/-
Other items.	..	3,800/-
Furniture and apparatus.	..	300/-
Library books and maps.	..	100/-
Prizes and scholarships.	..	100/-
Repairs to buildings.	..	1,000/-
		82,830/-
Total, Expenditure -	..	82,830/-
Closing balance.	..	8,367/-
Grand total, including closing balance.		74,463/-

28.7
COMMISSIONER.

A 1 11

C.F. 32 (a).

LOCAL ADMINISTRATION. Department

From (Name) Sri T.A.Narasa Reddy, B.A.,

Designation Municipal Commissioner,

Station B e l l a r y.

33441

Received .... Registered ....

To

The Secretary to Government,
Edn. & Public Health Department
M a d r a s.
Thro' The Chairman, Ml.Council, Bellary

Enclosures: - No. R.C.No.B.1.6470/dated 19-7-1945.

ASST. SECRETARY TO GOVERNMENT
25 JUL 1945
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

Sub:- Budget Estimate-1945-46-Ele.Education fund-Bellary Municipal Council-financial position-review information submitted.

Ref:- Government Memorandum No.22762-A/45-1 Edn. dated 10-7-1945.

x x x x x x x x

The revised budget for 1944-45, relating to the Elementary Education fund of this Municipality, closed with a balance of Rs.1110/- at the end of that year. While approving the Budget Estimate for 1945-46, Government in their order No.Ms.445,Edn dated 21-3-1945 directed that the contribution from general funds be reduced to Rs.12560/- as against the amount of Rs.16000, and to levy Education Tax at ½% on the annual value of properties with effect from st April 1945 to cover the deficit of Rs.3410/- caused by the reduction of con- ibution from General Funds. Accordingly the Council levied ½% of Education and the income from it is expected to be Rs.4000/-. This amount was suffi- t to cover the deficit when Dearness Allowance was paid at Rs.10/- and 13/- that Dearness Allowance has to be paid at Rs.16/- and 18/- according to the orders of the Government, contained in G.O.No.1173,L.A., dated 28-5-45,

J

P.T.O.

12

a further sum of Rs.3952/- (Rs.552/- for two months in 1944-45 and Rs.3400/- in 1945-46) has to be provided for in the budget. Government have already been addressed to give a grant in this office R.C.No.B.1.5324/45 dated 29-6-45 for payment of dearness allowance and war allowances. ~~Und~~ unless this grant is made there are no other sources for which this amount can be expected.

The particulars called for in the said memorandum are furnished below:-

1 Actual Opening Balance on 1-4-45	Rs.1110/-
2 Additional income under G.O.No.530 Edn.dated 6-4-45. (B)	Since the tax is levied only during 1945-46 as per G.O.No.445Ms.Edn. dated 21-3-1945. No additional income is expected from Government by subsidy as per G.O.No. 530.Edn. dated 6-4-45.
(J) 3. Additional Expenditure under G.O. No.1173.L.A.dated 28-5-1945.	Rs.3952/-(Rs.552/- for two months in 1944-45 and Rs.3400/- in 1945-46) are required for payment of dearness and war allowance as per G.O.No.1173,L.A., dated 28-5-45.
4. Anticipated closing balance for 1945-46 plus or minus.	Rs.3612/- (minus)
5. Proposals for avoiding deficit if any.	Since the Education Tax is levied only recently there are no other proposals to avoid this deficit. Government are requested therefore to give a grant equal to the amount of education tax to cover up this deficit for payment of Dearness Allowance.

x x x x x x

forwarded

Commissioner 19/7/3

Bs/19-7 P.Exd.

21-7-45

COMMISSIONER. 23.7

REF.NO.B1. 5062/45 (8) A S

CHITTOOR MUNICIPAL C
DATED 23rd July 1945.

From

Sri.S.Sitharamiah, B.A.,L.T.,
Commissioner,Municipal Council,Chittoor.

To

The Secretary to Government of Madras,
Education and Public Health Department,MADRAS.

23632

Deputy Secretary to Government
26 JUL 1945
Education and Public Health Dept.

Sir,

SUBJECT- Budget estimate- 1945-46- Chittoor Municipal Council Elementary Education Funds-financial position Review particulars-Submitted.

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p1-2 ante

REFERENCE- Government Memorandum No.22762 A/45-1 Education dated 10th July 1945.

In obedience to the Government Memorandum cited above, the particulars called for are submitted below:-

(B)
1. Actual opening Balance on 1-4-45------------------Rs. 18098/-
2. Additional income under G.O.No. 530,Edn dated 6-4-1945:-

The Council has been levying Education Tax at 2 per cent per anurm of the rental values of buildings together with their appertenances and at Rs.0-3-0 per annum of every 320 square yards or part thereof on vacant sites with reffect from 1-4-1937 and there has been no change in the rates of the tax levied since that date. This Council would claim equivolent contribution only with referen to the actual realisations of Education Taxes for 1944-45 which comes to Rs. 7466/-. In this connection, I beg to request that the Government may be pleased to enlighten me if the rate of 1½ per cen of Property rentals is per half year or per-annum. If the rate is per anumn, the council will not get any additional income under the Government Order. If it is per Half year, the additional income for 1945-46 in respect of the Tax actually realised in 1944-45 will be equivalent to 2/3% which works out to Rs. 2400/- in round figures.

(J)
3. Additional expenditure under G.O.No.1173 L.A,D/28-5-45--Rs.5905/-
4. Anticipated closing balance for 1945-46.- plus or minus if Rs.7466 is taken as the contribution by Government. Minus- 717
5. Proposals for avoiding deficit, if any:- I have no proposals to submit.

S Sitharamiah 24.7.45
COMMISSIONER.

C.P.R.23/7. 24.7.45

24/7/45

F O R W A R D E D

24/7
C H A I R M A N

14

9 ⑨ 15

Local Administration Department

Sri.C.R.Narayanaswami., B.A.,
Commissioner, Dharapuram Municipality.
DHARAPURAM

To
The Secretary, to the Govt. of
Madras, Education & Public Health
Department, Fort Saint George,
MADRAS

Through
The Chairman, Municipal Council,
DHARAPURAM

ASST. SECRETARY TO GOVT. 11 AUG 1945 EDUCATION AND PUBLIC HEALTH DEPT.

36116

A

R.O.C. A-1/2035/45 dated 6th August 1945.

Sir,

Budget estimate-- 1945-46--Elementary Education Fund--Local bodies Financial position--Review.
Ref: Government Memorandum No.22762.A/45.1. Edn dated 10-7-45.

pp1-2 ante

...

I submit below the particulars called for:

1. Actual Opening Balance on 1-4-1945 -- Rs.2777--0--3

B

2. Additional income under G.O.530 Edn. dated 6-4-1945 - Since this Municipality is levying enhanced rate of education tax only from 1st half-year 1945-46, the additional income proposed to be sanctioned to the Municipal Councils could be expected only from the year 1946-47. Hence no additional income during the current year.

J

3. Additional expenditure under G.O.1173.L.A. dated 28-5-45 --Rs.5670/-

A sum of Rs.3784/ has to be incurred during the year towards the additional establishment of temperory teachers in the schools. The sum of Rs.3500/- provided under "Capital" for expenditure for the construction of West Chayakara Street Boys' School is proposed to be expended on the construction of additional sheds to the Chitravuthampalayam Boys' & Girls' Schools. A further allotment of Rs.1600/ has to be provided for this expenditure at Rs.2300/ for each shed. So a further allotment of Rs.3500/- towards the proposed construction of West Chayakara Street Boys' School has also to be made during the year.

-14454
-1757
-16211

4. Taking into consideration all these items the anticipatef closing balance will be minus Rs. - 14554

5. Proposals for avoiding deficit if any:
In G.O. M.S.453 Edn. dated 23-3-45 when approving the Budget -Estimate of the Elementary Education Fund for the year 1945-46 the Government ordered that the contribution from General Funds to the Elementary Education Fund should be raised to Rs.21360/- Vide Sub Para IV of Para 3 of the G.O. The Council is not in a position to give any more contribution from its general funds to the Elementary Education Account as it is over burdened on account of the additional expenditure to be incurred as per G.O. 1173.L.A. dated 28-5-45. The Government is therefore requested kindly to sanction a grant of Rs.14000/- for making up the deficit or sanction the drawal of Rs.14000/- from the arrears of additional toll compensation sanctioned in G.O. 1048 L. A. dated 11-5-45.

J

Commissioner.

8.8.45.

Forwarded

K. Srinivasakrishna Naidu.
Chairman, Municipal Council,
Dharapuram

2777

-5670
2777
-2893

-5670
+2777
-2893

-2893
-3784
-1600

11277

A (10) 10 17

Local Administration Department.

From
Sri.P.A.Sankara Menon, B.A.,
Commissioner, Erode Municipality, Erode.

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

20 JUL 1945

No.L.Dis.5195-B3-45 dated 17-7-45.

Sir,

Budget Estimate 1945-46 - Elementary Education Fund - Financial position - Explained.

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read put up.

32754

Ref:- 1) G.O.MS.No.288 Edn. dated 1-3-45 sanctioning the Elementary Education Budget of this municipality for 1945-46.

pp 1-2 ante 2) Government Memorandum No.22762-A/45-1.Edn.dated 10-7-45.

The particulars called for in the above Memorandum are furnished hereunder.

S.No.	Head of account.	Amount.	Remarks.
1.	Actual Opening Balance on 1-4-45.	Rs.3990/-.	The Budget Opening Balance for 1945-46 is Rs.159/-. Hence there is a surplus of Rs.3831/- in the Opening Balance.
2. (B)	Additional income under G.O.No.530 Education dated 6-4-45.	Rs.-920/-. + 365	The anticipated receipt in the Budget is Rs.11200/-. But the actual ~~amount~~ appli for is only Rs.10280/-.Henc there is a deficit of Rs.92 on the receipt side.
3. (J)	Additional Expenditure under G.O.No.1173 L.A. dated 28-5-44.	Rs.9600/-	with reference to amount sanctioned

P.T.O.

18

-2-

(1)	(2)	(3)	(4)
4.	Anticipated Closing Balance for 1945-46 - minus Rs.6689 or 6700.		(Rs. 9600+ 920 - Rs. 3831)

A sum of Rs.2000/- being the cost of school site given over for the construction of a municipal ayurvedic dispensary, has been transferred from General Fund to the Elementary Education Fund in May 1945 which was not included in the Budget for 1945-46. So the actual deficit under Elementary Education Fund will be Rs.4700/- which can be met from the arrears of Toll Compensation sanctioned in G.C.No.1048 L.A. dated 11-5-45.

Commissioner. 18.7.45

/FORWARDED/

K. N. Kuppuswami pillay
Vice Chairman, Municipal Council, Erode.

KVE.17/7/45.

DESPATCHED
19. JUL 1945

3990
159
3831
920
2911

9600
2911
6689

19

A 11

From
Sri M.Narayana Shenoy,B.A.,B.L.,
Commissioner, Tiruppur Municipality,
Tiruppur.

To
The Secretary to the Government of Madras,
Education and Public Health Department,
Fort Saint George, Madras.

Through,
The Director of Public Instruction, Madras,
" The Chairman, Municipal Council, Tiruppur.

DIRECTOR OF PUBLIC INSTRUCTION
C 2841B/45
24 JUL 1945
MADRAS

3456

ASST. SECRETARY TO GOVERNMENT
1 AUG 1945
EDUCATION & PUBLIC HEALTH DEPT.

D.Dis.No. 6172/1945. Dated the 14th July 1945.

Sir,

Sub:- Budget Estimate- 1945-46- Elementary Education- Tiruppur Municipality- Financial position- Particulars submitted.

Ref:- Government Memorandum No. 22762-A/45-1-Edn. dated the 10th July 1945.

pp1-2 ante

The particulars called for in the above Government Memorandum are submitted herewith.

	(1) Opening balance (Elementary Education Fund) on 1-4-1945.	Rs. 13,775-11-2.
B	(2) Additional income under G.O.No.530-Edn., dated 6-4-1945. ..	N i l.
J	(3) Additional expenditure under G.O.No.1173-L.A., dated the 28th May 1945. ..	" 8,907- 0-0
	(4) Anticipated closing balance for 1945-46-minus	" -3,351- 4-10.
	(5) Proposals for avoding deficit if any (May be made good by contribution from savings under G.O.No.1048-L.A. dated 11-5-1945 (Arrear Toll Compensation).	

17.7.45
Commissioner.

13776
10180
3596
1960
5556

8907
5556
3351

Forwarded.

Chairman,
Municipal Council, Tiruppur.

DESPATCHED
23 JULY 1945

T.V.S. 16/7.P.

17.7.45

N.Dis 2841B/45 d 28-7-45

Submitted.

For Director of Public Instruction
28/7
28/7
To
The Secy to Govt
Edn & P.H Dept

A ② 32965 12 21

C.F. 32 (*a*).

Local Administration Department

From (Name) Sri K.P.Narayana Menon

Designation Municipal Commissioner

Station Pollachi.

Received .... **Registered** ....

To

The Secretary to Government,
~~Local Administration~~ Edn. and Public Health Department,
Madras.

21 JUL 1945

Enclosures:

D.Dis. **No.** 5039/45 **dated** 19th July **194**5.

Sir,

Budget estimate- 1945-46 - elementary education fund- Local bodies- financial position - review.

--

pp1-2 ante

Ref:- Govt. Memorandum No. 22762 A/45-1 Edn., dated 10-7-1945.

--

The particulars required are furnished below:

(1) Actual opening balance on 1-4-1945.

Elementary education account-ordinary	Rs.	2070	7	5
-do- Capital	Rs.	965	3	0
		3035	10	5

B

(2) Additional income under G.O.No.530 Edn. dated 6-4-1945 - for the year 1945-46 = Nil as no education tax was levied, and collected in this Municipality in 44-45.

3036
1341
1695

30
1695
1735

J

(3) Additional expenditure under G.O.No. 1173 L.A., dated 28-5-1945 = Rs.6430/-

(P.T.O.

22

-2-

(4) Anticipated closing balance for 1945-46 plus or minus- = Minus Rs.7004/- as detailed in the statement enclos

(5) Proposals for avoiding deficit if any: It is not possible to make further contribution from the General account as the council has to find fu for meeting the extra expenditure on account of payment of enhanced dearnes allowances under G.O.No. 1173 L.A., dated 28-5-45 and G.O.No. 1354 L.A., da 20-6-45 to persons whose pay is debited to the General account of the Municipality also.

(J)

It is therefore requested that the Government may kindly be pleased to sanction a grant equal to the anticipated deficit in the Elementary Educati account viz., Rs.7004/-.

K.P. Narayanamenon
Commissioner.

PGN 19-7.

19-7

Forwarded.
Chairman.

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(13) 13 23

tatement showing the financial position under elementary education fund.

(a) Actual opening balance on 1-4-45		Rs. 3036.
(b) Receipts for 45-46 as per approved budget-		48820
(c)	Total	51856
(d) Expenditure as per approved budget-		50080
(e) Revised closing balance (c-d)		1776

(f) Extra cost on account of enhanced dearness allowance=6430

(g) Maintenance of the Higher elementary girls school for 9 months (The Higher elementary girls school was proposed to be converted into a Middle school and hence provision was originally made only for 3 months under Elementary Education account, but the proposal was not approved by Director of Public Instruction).

Masters-	1780 x 3	= 5340
Contribution to provident fund	80 x 3	= 240
Contingencies-	124 x 3	= 370
Repairs to buildings-	L.S.	= 200
		= 6150

(P.T.O.

24

-2-

	B.F.	6150/-	6430
(h) Deduct provision made by Government in the budget under "Salaries of Masters" in excess of the provision proposed by the council (Rs 40,000-36,200)		3800	
(i)	Net-	2350	2350
(j) Total extra cost (f) + (i)			8780
(k) Net deficit (j) --(e)			7004

K. S. Narayanan
Commissioner.

Municipal Office, Pollachi
Dated the 19th July 45.

PGN 19-7.

19.7.45

6430
6150
12580
3800
8780
1776
7004

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(14) 14 A

(Special.)

25
22552

ASST. SECRETARY TO GOVERNMENT
25 JUL 1945
EDUCATION AND PUBLIC HEALTH DEPT.

C.F. 32 (a).

Local Administration Department

Received .... Registered

From (Name) Sri K.Ramakrishnayya
Choudary, B.A., Bar-At-Law,
Designation Commissioner,
Cocanada Municipality,
Station Cocanada.

To
The Secretary to Government,
Education & Public Health Department
Madras.
Through The Chairman, Municipal Council,
Cocanada.

Enclosures: EcDis No. 5265 of 1945 dated 23rd July 45.

Sir,

Subject:- Budget Estimate - 1945-46 - Elementary Education Fund - Cocanada Municipality - Financial Position - Reviewed.- Particulars - Submitted.

pp1-2 ate

Ref:- Government Memorandum No. 22862-A/45-1-Edn. dated 10-7-1945.

The information called for in the Government Memorandum cited above is submitted as follows:-

(B) 1. Actual opening balance on 1-4-45	= Rs.	19,390/-
2. Additional income under G.O.No. 530 Edn. dated 6-4-45.	= Rs.	Nil.
3. Additional expenditure under G.O.No. 1173 L.A., dated 28-5-1945. ..	= Rs.	11,774/-

(P.T.O.)

(J)

19390
15960
+3430
90
3520
-11774
+3520
-8254

26

/2/

4. Anticipated closing balance for 1945-46 .. = Rs. - 8,254/-

Since there is not any other source of income nor any possiblity of reducing any item of expenditure from the Elementary Education Fund account of 1945-46, I request that the Government may be pleased to sanction a free grant of Rs. 8250/- to meet the additional expenditure.

V. Ramakrishnayya Chowdary
Commissioner. 23.7.45

FORWARDED.

Chairman,
Municipal Council,
Cocanada.

Ms. 23-7.
Compd. 23/7/45

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15 27

LOCAL ADMINISTRATION DEPARTMENT.

From
Sri K. P. Ekambaram, B.A.,
L.S.G.D. (Bom).,
Commissioner, Peddapuram
Municipality, PEDDAPURAM.

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

28 JUL 1945

Sir, THROUGH THE CHAIRMAN, MUNICIPAL COUNCIL, PEDDAPURAM.

D.Dis. No. 2519-45 Dated. 23-7-45. 34039

Sub:- Accounts - Peddapur Municipality - Elementary Education funds for 1945-46 - Financial position - Information - Submitted.

Ref:- Government Memorandum No. 22762-A/45. 1. Edn. dated 16-7-45.

pp1-2 ante

I submit the required information in the statements enclosed.

Ekambaram 24/7
Commissioner
Peddapuram Municipality.

C.S/24-7-P.

24.7. 24/7/45

P.T.O.

28

(2)

FORWARDED.

25.7.45

Chairman,
Municipal Council, Peddapuram.

C.S/24-7-P.

dated .... 194 .

The

---

16 (16) 29

STATEMENT.

(1) Actual opening balance on 1-4-1945. ... Rs. 5263

(2) Additional income under G.O.No. 530 Edn. ad dated 6-4-1945. 3263 - 2175 = 1088

+ 176

Figure 3263/- represents the actual Education tax realised in 1944-45 and the figure 2175/- represents the amount expected as per G.O.No. 530 Edn. dated 6-4-45. Hence the expected fall in the income is Rs. 1088/-.

(B)

3263
1632
544
2176

(J)

(3) Additional expenditure under G.O.No. 1173 L.A., dated 28-6-1945 as per statement enclosed. ... 2880

(4) Difference between receipts and expenditure as per Budget estimate for 45-46. ... -1110

Receipts Rs. 13876 - 14986 expenditure =-1110.

(5) Anticipated closing balance for 1945-46 Plus or minus. ... + 185
(5263 - 5078 = 185).

5263
4857
406
+ 2050
2456
176
2632

2880
-2632
248

Commissioner,
Peddapuram Municipality 24/7

C.S/24-7-P.

24/7/45 24.7.

30

(17) 17 31

STATEMENT.

Name of school.			Dearness allowance per month.	Additional dearness allowance as per G.O. No. 1173 L.A., dated 28-5-45 per month.
			Rs.	Rs.
No. 1 school.	2 Teachers.	...	20	12
No. 2 school.	3 teachers.	...	30	78
No. 3 school.	5 teachers 1 conductress.	... ...	50 10	36
No. 4 school.	4 teachers. 1 conductress.	... ...	40 10	30
No. 5 school. (Dargapeta)	3 teachers. 1 conductress.	... .	30 10	24
Hindu Girls' school:-	9 teachers. 2 conductresses.	... ...	90 20	66
Mohammadan Boys' school.	1 teacher.	...	10	6
			320	192

Additional dearness allowance for the Elementary Education Establishment per month.	...	192
Do. for 14 months at Do. 192 X 14 = 2688.	...	2688
Do. for the teachers go on leave in the period.	...	192
Total.	...	2880

24/7

Commissioner,
Peddapuram Municipality.

C.3/24-7-P.

24/7/45 24-7-45.

(16) A 18

ASST. SECRETARY TO GOVERNMENT
26 JUL 1945
EDUCATION AND PUBLIC HEALTH DEPT.

33713

C.F. 32.

Local Administration Department

Received Registered

From (Name) Sri D.C.B.Venkataravu,

Designation Commissioner,

Rajahmundry Municipality.

Station Rajahmundry.

To

The Secretary to Government,
Education and Public Health Department,
Madras,
Thro' the Chairman,
Municipal Council,Rajahmundry.

Enclosures:

D.Dis No. 7207/45 dated 23rd July 1945.

Sir,

Sub:Budget Estimate-1945-46- Elementary Education Fund-Rajahmundry Municipality-Financial position-information submitted.

pp1-2 ante

Ref: Government Memorandum No.22762-A/45-1-Edu Dated 10th July 1945.

******

I beg to submit hereunder the information called for in the Government Memorandum cited above.

P.T.O.

~~34~~

Actual opening balance on 1-4-45. (1)	Ⓑ Additional income under G.O.530 Edu. D/6-4-45. (2)	Additional Expenditure under G.O 1173 L.A., D/28-5-45. Ⓙ (3)	Anticipated closing balance for 45-46 plus ~~orm~~ minus. (4)	Proposals avoiding deficit if any. (5)
Rs.	Rs.	Rs.	Rs.	
26,974/-	8,693/-	18,340/-	-1245.	As the general funds are also anticipated to close with a heavy deficit, ~~xxx~~ there is no source from which the deficit under Elementary Education can be met. Hence, pray for a Government grant.
	Nil	14,600. 840		

26,974
16,583
10,391
1,245
+9146

14660
9146
5454

14
60
840
1540

S. G. S. Venkata Rao
Commissioner. 24.7.45

B.R.A.24/7/45. Exmd by
24/7

Forwarded

Chairman,
Municipal Council, Rajahmundry.

2112ax6
40
12772

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(19) 19

35

3314 G

C.F. 32.

~~Local Administration~~ Department

From (Name) Sri Sanjiva Talavar,
B.A.B.L.,

Designation Commissioner,

Station Guntur Municipality.

Received 25 JUL 1945 Registered

To

The Secretary to Government,
Education & Pub. Health Dept.,
Madras.

Through: The Chairman, Municipal Counci
Guntur.

Enclosures:

No. L.Dis. 10346-45 dated 21st July 1945.

Sir,

Sub:- BUDGET ESTIMATE, 1945-46-- Elementary Education Fund--Guntur Municipality--Financial Position--Review.

Ref:- Government Memo. No. 22762-A/45-1-Edn. d/ 10-7-45.

----

pp1-2 ante

The particulars called for in the above Government Memo. are furnished hereunder.

1. Actual opening balance on 1-4-45		Rs.1,019.
Ⓑ 2. Additional income under G.O. No. 530 Edn., d/ 6-4-45.	Education tax was levied in this Municipality prior to the coming into force of the Amendment Act (Madras Act No. XV of 1941) and as such equal contributions is being paid to this Municipality every year. The G.O. under reference does not therefore apply to this municipality and there will not be any additional incom under this head.	
Ⓙ 3. Additional expenditure under G.O. 1173 L.A., d/ 28-5-45.		Rs.7,820
4. Anticipated closing balance for 1945-46 plus or minus	(minus)	7,331

1019
nil
1019
+90
1109

-7820
+1109
6711

1019
90
1109
7820
-1109
6711

5. Proposals for avoiding deficit, if any:-

During 1944-45 an amount of Rs.14,776 was transferred from General Funds to the Elementary Education funds as contribution under orders of the Government. For 1945-46 it was found necessary to increase the said contribution to Rs.18,780/- even though the General Account only closed with a minus balance of Rs.39,420/- The Government while reviewing the Budget estimate for 1945-46, in their order No Ms. 538 L.A., dated 12-3-45 were pleased to show a closing balance of Rs.12,785/- under the General Account only by deleting certain items of capital expenditure and enhancing receipts under certain other items. As the Accounts of the year 1944-45 have been closed and as actual receipts and charges for the year are now available the budget estimate for 1945-46 is recast with the actual opening balance for the year on the basis of the instructions issued by the Government in their order referred to above. The closing balance for 1945-46 would be minus Rs.12,756 and to this the additional expenditure of Rs.46,308 involved in payment of dearness alowances at enhanced rates as per G.O. No. 1173 L.A., dated 28-5-45 should be added. On the whole, the General Funds Ordinary will close with a minus balance of Rs.59,064. The Government in their order No.1048 L.A., d/ 11-5-45 were pleased to sanction arrear toll compensation of Rs.49,839 to meet deficit closing balance of this Municipal council and even after getting this compensation, the general account ordinary will close with a minus balance of Rs.9,225. It is therefore submitted that there is no possibility of avoiding deficit balance under Elementary Education Funds account.

not put up

1390

Ⓙ

not put up

Forwarded

COMMISSIONER. 23/7

VERY URGENT.

20 A

25 JUL 1945

200 37

Municipal Office, Mangalore,
Dated the 21st July 1945.

F.Dis.7858--45.

28554

From
Sri B. Suryanarayana Rao, M.A.,
Commissioner, Mangalore Municipality, Mangalore.

To
The Secretary to Government,
Education and Public Health Department, Madras,

Through
The Chairman, Municipal council, Mangalore.

Sir,

Subject: Budget Estimate -- 1945--46 - Elementary Education Fund - Local Bodies - Financial position - Information furnished.

Ref: Government Memorandum No. 22762-A-45-1 Education dated the 10th July 1945.

pp1-2 ante

The information called for is furnished below :-

1. Actual opening balance on 1st April 1945. Rs. 16,503-12-
2. Additional income under G.O. No.530 Edn. ~~and-Public-Health~~, dated the 6th April 45 } No additional income is derived as Education tax is being levied only at 1% of property rentals in this Municipality.
3. Additional expenditure under G.O.No.1173 L. A. dated the 28th May 1945. } Rs. 12,989. 0. 0
4. Anticipated closing balance for 1945-46 plus or minus. Minus 7,710. 0. 0

16504
9193
7311
2453
9764
-12989
+9764
-3225
465
+2760

When the budget estimate for 1945-46 was placed before the council it was pointed out that the Elementary Education Account fund was not self supporting and the council was requested to consider the

P.T.O.

L.Dis.4734/45. A (2) 22

Municipal Office, Udipi. 41
Dated 16-7-1945.

From
Sri.T.Harischandra Rao,
Commissioner, Udipi
Municipality, Udipi.

To
The Secretary to Government,
Education and Public Health
Department, Madras
Thro' The Chairman, Municipal
Council, Udipi.

V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V

23 JUL 1945

Sir,

Sub:- Budget Estimate:- 1945-46 Elementary Education Fund- Local Bodies- Financial position- Review- Submitted.

ppl-2 ante

Ref:- Government Memorandum No.22762.A/45 Edn. dated 10-7-1945.

33111

I beg to submit herebelow the review of Elementary Education Fund of the Udipi Municipal Council with reference to actual closing balance at the end of 1945-1946.

(B) The actual opening balance on 1.4.1945 under the Elementary Education Fund Account of the Udipi Municipal -- Council is Rs. 2077-0-4. The G.O. No.530, Edn., dated -- 6-4-1945 does not yield any additional income to the Municipality as the Municipality has been getting contribution from Government under Section 37 of the Elementary Education Act 1920, as amended equivalent to Education tax realised at 2% of the property rentals per annum.

(J) The Council has to meet an additional expenditure of Rs. 2604/= on account of the G.O.No.1173,L.A., dated 28.5.1945 directing payment by local bodies of the dearness -- allowance and war allowances to their employees at the -- revised rates admissible to Government servants of corresponding grades with effect from 1.1.1945. Anticipated -- closing balance for the year 1945-1946 is Rs. 50/=.

The Council has no proposal to suggest to avoid the dificit. The rate of Education tax which was 2% of the - property rentals up to 31-3-1944 was raised to 2¼% for '44

P.T.O.

(24)

24

45

L.Dis.21286/45.

Municipal Office, Madura,
Dated 23-7-1945.

ASI/X

34126

From
K.K.Dass Esq., I.C.S.,
Commissioner, Madura Municipality,
MADURA.

ASST. SECRETARY TO GOVERNMENT
29 JUL 1945
EDUCATION AND PUBLIC HEALTH DEPT.

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

Through
The Chairman, Municipal Council, Madura.

Sir,

Sub.: Budget Estimate - 1945-46 - Elementary Education Fund - Local bodies - Financial position - Review of.

pp1-2 ante Ref.: Memorandum No.22762.A/45-1 Education dated 10-7-45.

The particulars called for are submitted:

1. Actual opening balance on 1-4-45. ... Rs. 29,125.
2. Additional income under G.O.No.530, Education dated 6-4-45. (B) ... Explained below.
3. Additional expenditure under G.O. 1173 L.A., dated 28-5-45. (J) ... Rs. 36,316.
4. Anticipated closing balance for 45-46 plus or minus. (-) Rs. 13,272. 3272
5. Proposal for avoiding deficit. ... Explained below.

In the Budget Estimate for 45-46, a sum of Rs.95,000/- was taken

(P.T.O.)

46

as contribution from Government under section 37 of the Elementary Education Act. On actual working at the rates fixed in G.O.No.530 Education dated 6-4-45 the amount realisable during the year comes to Rs.79,075/-. A sum of Rs.34671/- is expected to be realised in excess of the Budget Estimate provision as Education tax as a result of quinquennial revision. In spite of this the education fund will close with a deficit of Rs.13,272/-.

The deficit will be made good from the arrear Toll compensation sanctioned in G.O.No.1048 dated 11-5-45 L.A.Department.

Forwarded
Chi 26/7/45

24/7

RK.24.7.A. Commissioner.

24-7-45

29125
22048
7077
7221
14298
+ 34671
48969

36.316

95000
79,075
-15925
-36316
-52241
48969
-3272

36316
33

13272
3272
10000

95000
79075
-15925

34671
15925
18746

47

25

C.F. 32.

In reply, please quote number, date and short title.

A

Received 5 AUG 1945 DEPARTMENT. Registered

From (Name) Sri P.Doraiswamy Mudaliar B.Sc.,

(Designation) Municipal Commissioner,

Post Box, (Station) Virudhunagar.

Telegraphic Address

35165

To The Secretary to Government of Madras,
Education & Public Health Department,
Fort St.George, Madras.
Through
The Chairman, Municipal Council, Virudhunagar.

Roc.B.1.No. 5983/45, dated 30th July 1945.

Sir,

BUDGET ESTIMATE - 1945-46 - Elementary Education Fund - Local Bodies - Financial Position - Review.

Enclosures ppl - 2 ante

Spare Copies

Ref:- Memorandum No.22762.A/45.1.,Education dated 10th July 1945.

-vv-

The particulars required are furnished below:-

1. Actual opening balance on 1-4-1945.	Rs.846-0-0
2. Additional income under G.O.No.530, Edu., dated 6-4-45 on the rentals of buildings only	Rs.790-4-0
3. Additional expenditure under G.O.No.1173,L.A. dated 28-5-45.	Rs.6211-0-0
4. Anticipated closing balance for 45-46 Minus	Rs.5353-0-0
5. Proposals for avoiding deficit if any	By transfer from General Funds.

B

J

846
728
118
68
186

-6211
186
6025

The Government have been addressed in this office Roc. B.1.No.4293/45 dated 30th July 45 to kindly issue necessary instructions regarding the claiming of contribution in the case of lands assessed on area basis. So, the amount furnished in column 2 is not final.

Commissioner.

Forwarded.

Chairman.

2.8

M.M.2.8.
F.C.No.1388.

A ㉖ 22 49

From
Sri C.Ganapathy,
Municipal Commissioner,
Karaikkudi

To
The Secretary to Government,
Education and Public Health Deptt.,
Madras.

Through The Chairman,Municipal Council,
Karaikkudi

23 JUL 1945

L.Dis.6507/45 dated 20-7-45.

Sir,

Sub:- Budget estimate--1945-46--Elementary Education fund--Karaikkudi Municipal Council-Financial position--review.

33100 PP-2 ante

Ref:- ~~Your~~ Government memo.No.22762 A/45-1 Education dated 10-7-45.

The particulars called for in the Government memo referred to above are furnished in the statement appended.

C.Ganapathy 20.7.45
Commissioner.

Karaikkudi Municipality.

Financial position under elementary education fund for 45-46.

--:o:--

	1. Actual opening balance on 1-4-45.	Rs. 3958 - 10 - 1
Ⓑ	2. Additional income under G.O.No.530 Edu.dated 6-4-45.	Nil as no education tax was levied in this Municipality during 1944-45.
Ⓙ	3. Additional expenditure under G.O.No.1173 L.A.dated 28-5-45.	Rs. 6240 0 0
	4. Anticipated closing balance for 1945-46 plus or minus	minus Rs. 3401 0 0
	5. Proposals for avoiding deficit, if any.	May be met from the arrear Toll compensation Grant sanctioned in G.O.No.1048 L.A., dated 11-5-45. The amount that may be required will be estimated to Rs.4960 inclusive of the amount required for prescribed closing balance under this account.

3959 ✓
-1580
2379
+ 460
+ 2839

-6240 ✓
2839 ✓
-3401

C.Ganapathy 20.7.45
Commissioner.
G 20.7.45

Forwarded.

20.7.45
Chairman, Municipal Council.

21

B.1.8918/45. (27) A

Municipal Office, Palamcottah
Dated 21st. July 1945.

From

Sri.S.Rangaswami Mudaliar,
Commissioner, Palamcottah Municipality,
Palamcottah.

33929

To

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

Through

The Chairman, Municipal Council, Palamcottah.

ASST. SECRETARY TO GOVERNMENT
27 JUL 1945
EDUCATION AND PUBLIC HEALTH DEPARTMENT

Sub:- Budget Estimate-1945-46- Elementary Education Fund- Palamcottah Municipality - Financial Position review - information submitted.
Ref:- Government Memorandum No.22762 A-45-1 Edn. dated 10-7-45.

pp1-2 omitte

The information called for is furnished in the statement enclosed.

S.Rangaswami
Commissioner. 23/7

RG/23.7.

Forwarded.

Daniel
Chairman. 23/7

㉒

Name of Local Body.	Actual opening balane on 1--4--45.	Additional income under G.O. No: 530, Education dated 6--4--45. Ⓑ	Additional Expenditure under G.O. No. 1173, L.A., dated 28--5--45. Ⓙ	Anticipated closing balance for 1945--46 plus or minus.	Proposals for avoiding deficit, if any.	
Palamcottah Municipality.	5787--13--3. 5788 ✓ 5202 586 1072 1658	-- -3400 1658 -1742	3400--0--0.	- 2328--0--0.	It is proposed that the deficit has to be met from the grant of Arrear Toll Compensation sanctioned in G.O. No. 1048 L.A., dated 11--5--1945.	There is no additional income as per G.O. No. 530 Education dated 6--4--45 as the Council is receiving a ~~poor~~ Sum equal to the Education tax and the same has been taken into account as a receipt in the Elementary Education Budget for 1945--46.

S. Rangaswami
23/5

Commissioner,
Palamcottah Municipality.

53

29 LOCAL ADMINISTRATION DEPARTMENT. 55

FROM
Sri. J. Mohanrao, B.A.,
Municipal Commissioner,
Anakapalle.

33069

22 JUL 1945

To
The Secretary to Government of
Madras, Education and Public
Health, Department,
MADRAS.

THROUGH
The Chairman, Municipal Council,
Anakapalle.

R.C. No. 4718/45 d/ 17-7-45.

Sir,

Sub:- Budget Estimate - 1945-46 - Elementary Education Fund-Local bodies - Financial Position - Review -Information - Furnished-

Ref:- Government Memorandum No. 22762 A/45 1 Edu d/ 10-7-45.

I submit herewith a statement in the form prescribed in the Government Memorandum under reference.

FORWARDED.

19/7/45

CHAIRMAN? M.C.,

Commissioner. 18-7

kvr 18/7/-

18/7

56

Actual opening Balance on 1-4-45. (B)	Additional income under G.O. No. 530 Edu. d/6.4.45 (J)	Additional expenditure under G.O. No.1173 L.A d/ 28-5-45.	Additional Closing balance for 1945-46 plus or minus.	Proposals for avoiding deficit ~~fax~~ of any.
1.	2.	3.	4.	5.
Rs. 4769--1--11	Nil.	Rs.4102-0-0	Minus Rs.1420-0-0	This will be met from the ~~grannt~~ grant sanctioned in G.O. No.1048 L.A., d/11.5.45

4769
2086
2683
6
2689

4102
2689
1413

J. Mohan Rao
18/7/41.
Commissioner.

30

Education and P.H. Deptt.(A) 57

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(30)

TAX - Education - Certain Ml.Cls. - Increase from 1-10-45 - Ordered.

p3 e.f READ:- From the Commr., Anantapur Mty., L.Dis.4769-B1/45, dated 24-7-45.
pp11-12 e.f From the Commr., Bellary Mty., R.C.No.B1-6470, dated 19-7-45.
p13 e.f From the Commr., Chittoor Mty., Ref.No.B1.5062/45, dated 23-7-45.
pp25-26 e.f From the Commr., Cocanada Mty., Rc.Dis.5265/45, dated 23-7-45.
pp33-34 e.f From the Commr., Rajahmundry Mty., D.Dis.No.7207/45, dated 23-7-45.
p35 e.f " " Guntur Mty, R. Dis.10346-45 d/21.7.45

G. O. (MS.) No. 1543 Edn., dated 28-9-45

pp1-2 e.f

The Executive Authorities of Municipal Councils were requested to report the position of the E.E. Fund after taking into account--

(B) (1) Actual opening balance on 1-4-45.

(J) (2) Additional income under G.O.No. 530-Edn., dated 6-4-45.

(3) Additional expenditure under G.O.No.1173-L.A., dated 28-5-45.

and (4) Anticipated closing balance for 1945-46, plus or minus.

~~In the case of~~ from the following Municipal Councils the reports received show that additional funds are required to avoid a deficit in the E.E. Fund in 1945-46. The Govt. accordingly direct ~~that~~ under section 35 of the M.E.E. Act, as amended by Madras Act XV of 1941, that the rate of education tax levied in ~~the~~ these Municipalities ~~mentioned below~~ be increased as noted against them, on the annual value of properties with effect from 1-10-1945:-

	Name of ~~Ml.Cl.~~ Municipalities		Existing percentage of edn. tax, p.a.	Increased percentage of Edn. tax, p.a.
pp1-2 of sectional notes	(1) Anantapur	..	1½ ✓	2 ✓
pp7-8 of ibid	(2) Bellary	..	½ ✓	1½ ✓
pp9-10 of ibid	(3) Chittoor	..	3¼	3¾ ✓
pp19-20 of ibid	(4) Cocanada	..	1 ✓	2½ ✓
pp23-24 of ibid	(5) Rajahmundry	..	2 ✓	3½
6 of ibid	(6) Guntur	..	1 ✓	2

-2-

2. Orders suggesting ways to ~~avoid~~ meet the remaining deficit in the E.E. Fund budgets of the Ml. Councils, Anantapur, Cocanada and Guntur will issue separately.

28/9/45

To the Commr.,
Anantapur Mty.)
Bellary ")
Chittoor ") thr the C.M.
Cocanada ")
Rajahmundry ")
Guntur ")

To the D.P.I.
" Exr. of L.F.A.
" L.A. Deptt.

Despd
29-9-46

RC.B1-12075/45.

Municipal Office,
Vellore, 15-10-4

From
Sri P.S.Venugopal Naidu,
Commissioner,
Vellore Municipality,
VELLORE.

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

Sir,

Sub:- SUBSIDY - Elementary education - Municipal Councils dearness allowance to the staff paid from the elementary education fund - 1944-45 - Audit report - Para 5 - Orders - Solicited.

Ref:- G.O.No.1502 Edn dated 10-10-1944.
G.O.No.1048 L.A., dated 11-5-1945.
G.O.No.1865 L.A., dated 11-9-1945.

47473

---v---

I beg to state that the subsidy sanctioned in G.O.No. 1502 Edn dated 10-10-1944 viz. Rs.1574/- was completely drawn and credited to the ~~le~~ elementary education account during 1944-45. The closing balance of the account for the year according to the annual audited account was Rs.1542-4-7 as shown below.

2 OCT 1945

Opening balance	Rs.24-13-4
Receipts during the year	Rs. 69,653-14-0
	Rs. 69,678-11-4
Expenditure:-	Rs. 68,136- 6-9
Closing balance:- for the year 1944-45.	Rs. 1,542- 4-7

In G.O.No.1048 L.A., dated 11-5-1945 the Government sanctioned Rs.42,254-12-0 for wiping off the estimated deficit at the end of 1945-46 revised with reference to the actual opening balances for 1945-46, and, as instructed in G.O.No.1865 L.A., dated 11-9-1945, the extra cost incurred in the current year on account of the grant of increased dearness allowance and war allowance to the employees as ordered in G.O.No.1173 L.A., dated 28-5-1945 had to be taken into account in arriving at the closing balance at the end of 1945-46. The figures were worked out accordingly and the elementary education account closed with a deficit balance of Rs.10,810/-. The Accountant General, Madras has also been addressed to authorize the Treasury Deputy Collector, North Arcot, Vellore to pay the amount to the municipality.

But the Audit Department has now raised an objection (copy enclosed) that the orders of Government should be obtained for not refunding the surplus of Rs.1542-4-7. If this is to be refunded, the deficit balance would increase to Rs.10,810 + 1542-4-7. I request that Government may therefore be pleased to pass necessary orders not to refund the amount to Government

18.10.45
COMMISSIONER.

RS.16/10.p.

Forwarded.

CHAIRMAN.

-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-

Copy of the objection raised by the Audit Department dated 12-9-45.

---v---

5. EXCESS DRAWAL OF GRANT:- In G.O.No.1502 Education and Public Health dated 10th October 1944 a grant of Rs.1574/- was sanctioned towards the cost of dearness allowance payable to the teachers and the amount was drawn during the year. The grant should be limited to the extent of deficit that would be caused by the payment of the dearness allowance. As the closing balance of the fund is Rs.1542-4-7 at the end of the year, the orders of the Government should be obtained whether the surplus of Rs.1542-4-7 should not be refunded to Government.

18.10.
COMMISSIONER.

/ true copy /

E.P.H.(A)

Orders directing the Ml.C., Vellore to refund to Govt. the excess dearness allowance grant

32 161/81

E and P.H.(A)

161/81 Public

J

pp 3-5 6 et

Subsidies - Elementary Education - Certain Municipal Councils - Dearness allowance to the staff paid from the E.E. fund - ~~Distribution in 45-46 - Recovery of~~ Excess subsidy paid in 44-45 - Recovery - Orders passed.

161/81

Read again G.O. 1173 L.A., d/28-5-45.

" reports from Commissioners of Municipalities.

Memo: No. 22762A/45-5 Edn., d/ 26-10-45

The Government sanction the payment in the current year, to the municipal councils mentioned below, of the subsidies shown against them towards the grant of dearness allowance to the staff paid from their Ely. Education Funds.

p 2(a) of Sectional notes

pp 19-20(a) of Sectional notes

1. Anantapur Rs.2,790. 2. Cocanada Rs.760.

2. The Accountant-General is requested to place the amounts at the disposal of the municipal councils. The executive authorities of the municipal councils should present the necessary bills at the treasury to obtain payment of the amounts or to have them adjusted.

3. The expenditure ~~maxthe~~ will be met from the appropriation under "37.1. Education - Primary Grants to local bodies for Primary Education ;- 1.A. Local bodies - 1A.I. - Ordinary areas - 1.A.I.4. Teaching - Authorized", in the annual estimate of expenditure for 45-46.

~~4.~~ Subsidies were paid to ~~local bodies~~ municipal co in 44-45 towards the cost of dearness allowance to the staff paid from the E.E. fund on the assumption that th fund ~~wxx~~ would close with a nil balance at the end of that year. As the E.E. funds of the following municip councils ~~have closed with a~~ worked at surplus ~~balance at the end~~ in 19 44-45, they ~~councils~~ are requested to refund ~~tax~~ the amount ~~excess dearness allowance grant paid to them~~ as shown against them and to report the fact to Government.

pp 5-6 of Sectional notes
pp 7-8(a) of ibid.
pp 11-12 of ibid
pp 23-24 of ibid

	Rs.		Rs.
1. Vellore	1,542 ✓	5. Guntur	1,019 ✓
2. Bellary	325 ✓	6. Udipi	654
3. Dharapuram	1,757 ✓	7. Dindigul	1,384 ✓
4. Rajahmundry	1,991 ✓	8. Anakapalle	1,499.

2/~~5.~~ The municipal councils mentioned ~~[illegible]~~ below should adjust from the arrears of toll compensation sanctioned to them the amounts ~~as~~ shown against them ~~to en~~ to avoid ~~a~~ the deficit in their E.E. fund ~~budget~~ accounts in 1945-46.

	(1)	(2) Rs.		(1)	(2) Rs.	
pp3-4 of Sectional	1. Hindupur	4,165 ✓	9.	Mangalore	2,760 ✓	pp27-28 of Sectional notes
pp5-6 of ibid	2. Vellore	11,181 ✓	10.	Dindigul	6,975 ✓	pp31-32 of ibid
pp11-12 ibid	3. Dharapuram	8,433 ✓	11.	Madura	3,272 ✓	pp33-34 of ibid
pp13-14 ibid	4. Erode	3,404 ✓	12.	Virudhunagar	5,640 ✓	pp35-36 of ibid
pp15-16 ibid	5. Tiruppur	3,351 ✓	13.	Karaikudi	3,401 ✓	pp37-38 of ibid
p17 ibid	6. Pollachi	7,004 ✓	14.	Palamcottah	1,742 ✓	pp39-40 of ibid
p21 ibid	7. Peddapuram	248 ✓	15.	Anakapalle	2,912 ✓	pp41-42 of ibid
p26 of ibid	8. Guntur	95 ✓				

3 ~~6.~~ The Municipal Council, Udipi, ~~is directed to make~~ should pay an additional contribution of Rs.2,411 ✓ from its general fund~~s~~ to ~~its~~ the E.E. fund to ~~avoid a~~ cover the deficit in the ~~latter~~ fund.

pp 29-30 of Sectional notes

13.10.45

3.X.45

14/10/45

9/11.

To the Executive authoriti
of Ml. Cls. concerned
(thro' Chairmen) ✓
" " Accountant-General ~~(thro' Finance)~~ ✓
" " D.P.I. ✓
" " Exr. of L.F.A. ✓
" " Inspector of Ml Cls and Local Boards. ✓
" " L.A. Department.
~~" " Finance (W & M)~~

Mangalore Ml. Cl.
Orders in the Memo as far as Mangalore Ml. Cl. is concerned was cancelled in Memo. 26931-3 BLA
d/27.11.45

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT
(Education)

Memorandum No. 22762 A/45-5, 26th October 1945

Subsidies—Elementary education—Certain municipal councils—Dearness allowance to the staff paid from the Elementary Education Fund—Excess subsidy paid in 1944-45—Recovery—Orders passed.

READ—the following papers :—

G.O. No. 1173, L.A., dated 28th May 1945.
Reports from the Commissioners of municipalities.

Memorandum—No. 22762 A/45-5, Education, dated 26th October 1945.

Subsidies were paid to municipal councils in 1944-45 towards the cost of dearness allowance to the staff paid from the Elementary Education Fund on the assumption that the fund would close with a nil balance at the end of

64

Cover

that year. As the elementary education funds of the following municipal councils worked at surplus in 1944–45, they are requested to refund the amount as shown against them and to report the fact to Government :—

	RS.		RS.
1. Vellore	1,542	5. Guntur	1,019
2. Bellary	325	6. Udipi	654
3. Dharapuram	1,757	7. Dindigul	1,384
4. Rajahmundry	1,991	8. Anakapalle	1,499.

2. The municipal councils mentioned below should adjust from the arrears of toll compensation sanctioned to them the amounts shown against them to avoid a deficit in their Elementary Education Fund Accounts in 1945–46 :—

	RS.		RS.
1. Hindupur	4,165	(X) 9. Mangalore	2,760
2. Vellore	11,181	10. Dindigul	6,975
3. Dharapuram	8,433	11. Madura	3,272
4. Erode	3,404	12. Virudhunagar	5,640
5. Tirupur	3,351	13. Karaikudi	3,401
6. Pollachi	7,004	14. Palamcotttah	1,742
7. Peddapuram	248	15. Anakapalle	2,912
8. Guntur	95		

3. The Municipal Council, Udipi, should pay an additional contribution of Rs. 2,411 from its general funds to the Elementary Education Fund to cover the deficit in the fund.

M. V. SUBRAMANIAN,
Secretary to Government.

To the Executive Authorities of Municipal Councils concerned (through the Chairmen of Municipal Councils).
,, Accountant-General.
,, Director of Public Instruction.

To the Examiner of Local Fund Accounts.
,, Inspector of Municipal Councils and Local Boards.
,, Local Administration Department.

(X) Orders re: Mangalore re-do cancelled in Memo: 26931-3 E LA
d/ 27.11.45

65

34 A

No.T.3.Misc.1302. (34) B

Office of the Accountant General, Madras,
Kilpauk Post, dated 12th December, 1945.

ASST. SECRETARY TO GOVERNMENT
22 DEC 1945
EDUCATION AND PUBLIC HEALTH DEPT.

From

The Accountant General,
Madras.

To

The Assistant Secretary to Government,
Local Administration Department,
Madras.

LOCAL ADMINISTRATION DEPT.
4 DEC 1945
MADRAS

C1
D 2658

Sub:- Payment of Arrear Toll Compensation for meeting deficits in the Elementary Education Accounts of certain Local Bodies referred to in para. 2 of Government Memo No.22762.A/45.5, Education and Public Health Department, dated 26-10-1945.

(K)

L.A.E

Sir,

E&PH u.o
21.12.45
20/12/45
L.A. u.o. No
32658-1-E
21-12-45

With reference to orders in para. 2 of Government Memo No.22762.A/45.5, dated 26-10-1945 referred to above I have the honour to state that applications and certificates prescribed in para.4 of G.O.No.1048,L.A., dated 11-5-1945 have been received only from the Municipal Councils,Pollachi and Virudhunagar and necessary authorisation is being issued in the case of the latter and further information is being called for by this office in the case of the latter. On receipt of a reply necessary authorisation will be issued to the Pollachi Municipality. In the case of the Mangalore Municipal Council, necessary payment under para.4(2) of G.O.1048, L.A., dated 11-5-1945 will be authorised on receipt

(K)

58450

P.T.O.

~~9~~ 66

-2-

p49 e.f. (E) of application from that council duly supported by a certificate referred to therein vide Government Memo No.26931-3.E L.A.D., dated 27-11-1945. In the case of the other 12 Local Bodies it is proposed to issue authorisation for payment of (K) amounts referred to in para.2 of Government Memo No.22762.A.45.5, Edn., dated 26-10-1945 less any recovery due as per para 1 of the same Government Memo only on receipt of applications duly supported by the certificates referred to in para.4(1) of G.O.No.1048.L.A., dated 11-5-1945 from the Executive Officers concerned.

(K) 2. Payment was made to certain Local Bodies not mentioned in the Government of the 26th October, 1945 referred to above to meet deficit in the Elementary Education Accounts prior to the receipt of the Government Memo and it is presumed that no recovery need be made in those cases.

I have the honour to be,
Sir,
Your obedient servant,

P. R. Tiruvengadaswamy
Assistant Accounts Officer.

vh.

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(36) 35 67 / E.D.H(A)

7/1

E.E. fund - Local bodies - ~~deficit~~ Deficit -
Adjustment from the arrears of toll compensation.

C. No. 58450 A/45 from the A.G., No. T.3. Misc. 1302, d/ 12. 12. 45
pp1-2 c.f.

Memo: No. 58450 A/45-2 Edn., d/ 7/1/46.

The A. G. is informed that the need ~~not take any action to recover~~ for recovering any portion of the amounts paid ~~from arrea~~ to local bodies from arrears of toll compensation to meet the deficit in the E.E. fund will be examined by the Local Fund Audit Dept in connection with the audit of the accounts of the Fund for 1945-46

To the Accountant-General

// Ex. of L.F.A. (with copy of C.)

5.1.46

5/1/46

5/1/46

C/D

(36) 36

1

Elementary Education Fund - Municipal Councils - Payment of dearness allowance at enhanced rates - Grant from Provincial Funds.

88 27-90
Mem in C.

pp3-5 b c f

Reports from Commissioners.

(J) Orders were issued in G.O.1173 L.A., d/28-5-45, directing all local bodies to pay with effect from 1-1-45 enhanced dearness allowance to their staff at the rates sanctioned (J)/2 to Government servants in G.O.517 Finance, d/27-4-45. As no provision was made for this additional expenditure in the E.E. fund budgets of local bodies for 45-46, they were asked to review and report the financial position of the fund taking into account the actual balance in the E.E. fund on 1-4-45, the additional Government contribution under section 37 of the (B) E.E. Act expected under G.O.530 Edn., d/6-4-45 and the additional (J) expenditure under G.O.1173 L.A., d/28-5-45.

2. Replies have been received from all municipal councils. From a scrutiny of the replies received, the municipal councils may be classified as follows:-

(i) councils in the E E Fund accounts of which there is no deficit and which require no subsidy from Government;

(ii) councils in the E E Fund accounts of which there is a deficit which has to be met by an additional contribution from general funds or by the grant of a subsidy from ~~Government~~ Provincial funds; (In these cases, there is no scope for further taxation)

(iii) Councils in the E E Fund accounts of which have a deficit which can be avoided either by an enhanced taxation or by an additional contribution or by the grant of a subsidy or by all the three ways.

K

3. This file deals with councils mentioned in item (iii) above and the individual cases are examined in the sectional notes below.

4. The file may be sent to L.A. and Finance for remarks: L.A. on the question of additional contribution from the general funds and on the question of increasing the rate of Education tax; Finance on the question of paying subsidy from Provincial funds towards the cost of dearness allowance.

Special - as direction of levy of edn. tax (?) should be issued before 1-10-45.

43592

N.H.W.D. 22762 A-1 22/9/45

22/9/41

23/9/45
LA
Finance

2

L.A.Dept.

Please see the notes of Edn. P.H. Dept. @ P. [illegible] ante. The extent to which the deficit under the [illegible] Edn. Fund can be met from the Gl. Fund or from the [illegible] tax compensation is noted on in the sectional notes below. After approval of the sectional notes the file may be passed on ~~[illegible]~~ Finance

27.9.45

Fin OP 27/9/45 (12-30 P.M.)

26/9/45

L.A. W.O. 22025/45-1-D 27.9.45

26.9.45

12.30 pm

Finance (Exp.B).

This file deals with the steps to be taken to meet the deficits in the E.E.Fund Accounts ~~and~~ of twentyone Municipal Councils either by an enhanced contribution from the General Account or by an enhancement of the education tax or by the grant of a subsidy from Provincial funds ~~or by all the three ways~~. The proposals of E.P.H. and L.A. are contained in the sectional notes below. It is found that in the case of ~~16~~ 15 Municipal Councils the deficits can be met either by the enhancement of the rate of the Education tax or by ~~xxxxxxxxxx~~ an additional contribution from General Account of the Municipal Cl. concerned or by both. No remarks are called for in Finance in respect of these Municipal Councils.

2. In the case of remaining Municipal Councils, viz. 6 – Anantapur, Bellary, Chittoor, Cocanada, Rajahmundry and Guntur – the grant of a subsidy ~~may have to be given~~ from Provincial funds (has been proposed). The remarks of this Dept. have been added to pp. 2,8,10,20, 24 & 26 of sectional notes.

Sectional notes pp 1-2 (a), 7-8 (a), 9-10, 19-20, 23-24, 25-26

After orders are passed the file may be returned to E.P.H.

27/9/45

27.9.45

27.9.45

E.P.H.

EdP.H(A)

Finance 43592 EB-1 27.9.45

~~Please see the further notes at pp 2(a), 6, 8(a), 10, 20 and 24 of the sectional notes.~~ Orders are requested on the sectional notes below. The rate of ~~taxation~~ education tax has to be increased from 1-10-45 in the case of ~~four~~ six municipalities as shown below.

3

A D 37 (37)

Name of Municipal Council.	Existing percentage of Edn. tax per annum.	Proposed percentage rate of tax from 1-10-45 per annum.
1. Anantapur	1½	2
2. Bellary	½	1½
3. Chittoor	3¼	3¾
4. Cocanada	1	2½
5. Rajahmundry	2	3½
6. Guntur	1	2

A draft order directing the increase in the rate of edn. tax is submitted. As orders have to be issued before 1-10-1945 the draft may be issued and the file circulated to A.2 after issue of draft (A.2. is on tour and expected to return only on 2nd October 1945). for orders.

With reference to sectional notes on pages 2(a), 6, 20, and 26 the case may be sent to L.A. for further remarks after issue of the draft and circulation to A.2 [Sectional notes on pages 2(a), 8(a), 10, 20, 24 and 26]

28.9.45

28.9.45

28/9/45

A.2 (after issue)

1 OCT 1945

Issued – pp 57-58

3 - OCT 1945

M above

May be sent to L.A. w.o. for remarks.

3.x.45

3/10/45

LA

EdP.H.W.O. 22762 A/45-3 3.10.45

45432.

1 OCT 1945 25028

10.x.45

EdPH

EdP.H(A)

9-x-45

Please see the further notes ~~of this department at~~ on pp 2(a), 6, 20(a) and 26(a) of the sectional notes. With reference to the orders

25028 11/10/45

already passed in the sectional notes and the further notes referred to at 'X' on p3 ante, a draft memo is submitted.

Finance may see before issue.

WS
13.10.45

W
13.X.45

BM
14/10/45 Finance

P 2(a) 20(b) of Sch.

E&P.H. W.O. 22762A/45
16/10/45

ASST. SECRETARY TO GOVERNMENT
16 OCT 1945
FINANCE DEPARTMENT

Fin (Exp. B)

(Previous Fin: note on p. 2 above)

Out of the twentyone municipalities dealt with in this file, the deficits in the case of fifteen of them is proposed to be covered by an addl. contribution from the general account. In the case of the remaining six municipalities for which a subsidy from Prov. funds was originally proposed, it has since been decided by E&P.H. in consultation with L.A. to ask for a subsidy only in respect of two of them, viz. Anantapur and Cocanada, as the deficit in the case of four municipalities can ~~is to be~~ covered by an increase in the Edn. tax. Orders enhancing the Edn. tax have separately been issued – please see Ms 5758 cf.

40782 EB

x referred to in pre. para p 2 above

2. The remarks of this dept. on the question of advance subsidies to the two municipalities viz. Anantapur & Cocanada have been added in pp 2(b) and 20(a)(b) of the sectional notes below.

3. The draft order below provides for 1) the contribution from the general account to the E. E. Fund accounts in respect of 15 municipalities to cover the deficit in the latter, 2) the refund of the surplus amounts granted in 44-45 towards the cost of dearness allowance in respect of eight municipalities and 3) grant of advance subsidies to Anantapur & Cocanada mlties. The draft may be accepted. ~~[illegible]~~

Subject to the omission of the portions relating to the advance grants to the Anantapur & Cocanada Municipal councils (paras 1-3 of draft)

ASST. SECRETARY TO GOVERNMENT
2 NOV 1945
EDUCATION & PUBLIC HEALTH DEPT.

47524

18.X.45 18/10/45.

WS
20.10.45
E&PH

Memo. 40782 EB
22.10.45

38

5

E&P.H (A)

For orders on the notes on pp 2(b) and 20(b)(c)(d) of the sectional notes. If the suggestion of Finance is accepted paras 1 to 3 of the draft order may be deleted and the remaining paragraphs renumbered.

25.10.45.

W
25.X.45

The suggestion of Finance may be accepted and the draft amended. The question of a subsidy to the municipal councils in question (Anantapur, and Cocanada) ~~[illegible]~~ may be reconsidered if they ~~[illegible]~~ apply for it.

BM
26/10/45

Draft memo
Sent to Press
O.A. 26/10/45

E 39

E and P.H.(A) 7

E.E. fund - Local bodies - Deficit - Adjustment from the arrears of toll compensation.

C.No.58450A/45

pp1-2 c.f.

From the A.G., No.T.3.Misc.1302, d/12-12-45.

A Please see the letter from the Accountant-General at pages 1-2 c.f.

Para 1 on pp1-2. c.f. No action is called for.

Para 2 on page 2 c.f. The A.G. has not ~~stated the~~ reported which ~~names~~ of local bodies ~~which have drawn amounts~~ have been paid from the arrears of toll compensation ~~to meet the deficit~~ in the E.E. fund budgets ~~and the amount drawn~~. The Audit Department may be expected to verify whether the amounts ~~drawn~~ paid were in accordance with the instructions in G.O.1048 L.A., d/11-5-45. No action seems called for. L.A. may see.

27.12.45

29/12/45

LA

L. A.(E)

~~May be forwarded and returned~~

~~to E&P.H.~~ [illegible]

E&P Aud. 58450A/45-1

31-12-45

LOCAL ADMINISTRATION DEPT.
31 DEC 1945
SECRETARIAT, MADRAS

31/1/46

8

2

A

~~[illegible]~~

Seen in L.A.

2/1.46

3.1.46

E&PH

E&P.H (A)

~~The papers may be filed~~

A draft memo is submitted

5.1.46

5.1.46

5/1/46

Thro' Bg. section

2.1.46

2/1/46

2.1.46

2/1/46

2.1.46

LA No 34262-1E
3/1/46

ASST. SECRETARY TO GOVERNMENT
8 JAN 1946
EDUCATION AND PUBLIC HEALTH DEPT.

420

Municipal Council, Anantapur.

The E.E. fund budget of the M.C., Anantapur, revised with reference to the instructions in the Memo. at p. 12 f. is expected to close with a deficit of Rs. 5,087. No grant was paid to the C. for payment of dearness allowance in 44-45.

L.A. may be requested to say whether this deficit can be met from the arrears of toll compensation sanctioned to the C. If this is not possible, the question of raising the rate of education tax will have to be considered. The total rate of taxation in this reply is 21½ p.c. and the maximum rate at which tax can be levied is 22 p.c. Education tax can be raised if at all any by ½ p.c. (from 2½ p.c. to 3 p.c.) This will fetch an additional net income of Rs. 1800 per annum and Rs. 900 in 45-46. The deficit for 1945-46 will be reduced to Rs. 4,187 and a subsidy equal to 2/3 of this amount, viz. Rs. 2,791 will have to be paid to the C.

2053
−1980
73
−5300
−5373
−1914
7287
+2200
5087

G.B. with the budget
Actual G.B.
D.A.
closing balance with the budget
Addition

5710
−300
3)5410
1803
900

5087
−900
4187×2
3)8374
2791

A

21-9-45

22.9.45

27/9/45

M

sufficient to meet only a small

under the g. acct. No portion of the deficit of Rs. 5,087

E&P.H (A) Ele. Edn. Fund ... be met from the

implementation. This ... need not

to the Ele. Edn. Fund

through the present ... high.

26.9.45

2

Fin (Exp B) Dept.

Please see the notes of R.A. and E&P.A. on p1 above. The deficit anticipated in the E.E. Fund Account is Rs 4,187 after taking into account the additional income anticipated by the enhancement of the education tax by ½ o/o. The R.A. Dept state that no portion of the deficit can be met from the arrear toll compensation amount.

2 Finance may agree to the increase in the tax by ½ o/o

As regards the net deficit of Rs 4,187, it is not clear whether it can not be met by an additional contribution from the General account, as ~~there may be~~ additional ~~receipts~~ income will accrue from the entertainments tax and ~~also~~ additional stamp duty. We can have a clear appreciation of the financial position of the Council after the R.E. for the current year is received and reviewed. ~~The question of giving a subsidy from the Provincial funds may be considered then.~~

27/9/45

In their note on p. 1 above L.A. have not taken into account the addl. income which will accrue to the Municipal Council in the current year from the proceeds of the Entertainment tax & the Stamp duty on transfers of property. If this addl. income ~~...~~ is taken into account, it should be possible for the Municipal Council to make an adequate contribution from its General ~~fund~~ Acct. to the E.E. Fund Acct. so as to avoid any deficit in the latter & it will not be necessary for the Govt. to sanction any subsidy.

E & P.H. may consult L.A. again on this point after issuing orders directing the levy of an addl. ½ % education tax.

27.9.45.

27.9.45

E&P.H(A)

A

The M.C., Anantapur, may be directed to increase the rate of edn. tax

(next [illegible] on p. 8 below)

(vi) 41 2(a)

from 1½ p.c. to 2 p.c. p.a with effect from 1.10.45. ~~The question of additional contribution from gl. funds or the grant of a subsidy from Provincial funds taken up after the issue of the draft put up in the case~~. As regards additional contribution the case may be sent to R.A. i.o for further remarks with reference to A on page 2 ante.

28/9/45

28.9.45

28/9/45

In the absence of information about the income which the Council would get from the Ents. tax and Stamp duty it is not possible to state whether any addl. contribution can be paid from the Genl. to the E.E. fund. A grant may be paid to wipe off the deficit and it may be recovered later on, if found necessary.

9.X.45

10.10.45

E & P.H(A)

In the circumstances stated by the R.A. dept. in their note above, a subsidy equal to 2/3 of the net deficit of Rs 4,187 i.e. Rs 2,790 may be paid now and

5087

2(B)

the question examined further at the time of the receipt of the R.E. for 45-46. Finance may see

13.10.45

13.X.45

24/10/45

Fin (Exp. B)

Please see A in ~~of~~ this dept's notes on p. 2 above, and the L.A. and E&P.H. notes following. In the circumstances stated, Finance may agree to the sanction of an advance subsidy of Rs. 2,790/- to the Anantapur Ml. Cl. to cover the net deficit in its E.E. Fund account, to be adjusted later with reference to its R.E. for the current year.

18.X.45 18/10/45.

The amount of deficit anticipated (Rs. 4187) & the amount of advance grant proposed (Rs. 2790) are comparatively small. Advance grants are given only in cases where the local body concerned will be ~~is~~ unable to carry on for want of funds. It should be possible for the Anantapur Ml. Cl. to find the small amount of Rs. 2790 from its own resources. The Ml. Cl. would have by this time drawn ~~[illegible]~~ two quarterly x instalments of the proceeds of the entertainment tax. ~~[illegible]~~ ~~[illegible]~~ not necessary in this case.

Pl. see below 19.10.45

x Due on 16.4.45 & 16.7.45

20.10.45

E&P.H (A)

For orders whether the suggestion of the Finance Dept above will be accepted ~~or whether this Dept will press for the grant of a subsidy or an advance subsidy of Rs 2,790 equal to 2/3 of the anticipated deficit in the budget~~

25.10 Suggestion of Fin. may be accepted.

25.X.45

26/10/45

Notified in [illegible]

3

Municipal Council, Hindupur. p7CF42

Now shifted income from 9053056

Actual G.B

B.G.B

D.A

4807
−972
+383
−8000
+3835
−4165

The ~~E.E. fund~~ budget of the Ml. Cl., Hindupur revised with reference to the instructions in the Memo' at pp 1&2 f. is expected to close with a deficit of Rs 4,165. No grant was paid to this Cl. for payment of dearness allowance in 44-45.

L.A. may be requested to say whether the deficit can be met from the arrears of toll compensation sanctioned to the Cl. If this is not possible, the question of raising the rate of education tax will have to be considered. The total rate of taxation in this Mpty is $13\frac{7}{16}$ p.c. and the maximum rate at which ~~edn~~ tax can be levied in the Mpty is 15 p.c. If the education tax is increased by $1\frac{9}{16}$ p.c (from $2\frac{11}{16}$ p.c to ~~Rs~~ $4\frac{1}{4}$ p.c), the Cl. will get an additional net income of Rs 4360 p.a. as Rs. 2,180; ~~and~~ the deficit will be reduced to Rs 1985. ~~converted into a surplus of Rs 195. In that case no grant will need be paid to the Cl. towards the payment of dearness allowance. To avoid this.~~ A grant equal to 2/3 of this amount, ~~namely Rs 1,323~~ will have ~~to~~ be paid to the Cl.

8865; $2\frac{11}{16}$ $\frac{43}{16}$
8865
−1365
7500
$7500 \times \frac{16}{43} \times \frac{25}{16}$
37500
15000
43)187500(4360
4360
+2180
4165
−2180
1985
3)3970
1323

24.9.45

22.9.45

23/9/45

L.A.

Revised with reference to the actual opening balance in 44-45 and after taking into account the additional expenditure involved in the payment of dearness and war allowances at revised rates, the [illegible] of the Hindupur Ml. Cl. for 1945-46 is expected to close with a balance of Rs. 11,797 against the required minimum balance of Rs. 5,510. The deficit of Rs 4165 under the E. Edn. Fund can be met from the arrears of toll compensation of Rs. 15,168 sanctioned to the Cl. in the current year.

26.9.45

26.9.45

S.S.S. 24.9.45

25/9/45

Education & P.H. Dept

The Municipal Council may be directed to

4

~~increase~~ increase the contribution from ~~its~~ its general funds to the E.E. Fund by Rs 4165.

28.9.45

28/9/45

5

Municipal Council, Vellore

p9 c.f. 43

1542 Actual O.B
-700 C.B with B.F
842
+391
+1233 D.A
-9600
+1233
-8367
-1272 Repaid not paid up
9639
1542
11,181

The E.E. fund budget of the M.Cl., Vellore, revised with reference to the instructions in the Memo. at pp1-2 c.f. and taking into account the refund of excess equivalent Govt contribution ordered in G.O. 738 Edn. d/ 11.5.45, is expected to close with a deficit of Rs. ~~9,639~~ 9639. A subsidy of Rs 1,574 was paid to the Cl. in 44-45 on the assumption that the E.E. fund ~~will~~ would close with a nil balance at the end of that year. As the E.E. fund has opened with a balance of Rs 1,542 on 1.4.45, this sum should be recovered from the Cl. If this is done, the deficit will be increased to Rs. 11,181.

p9 c.f.

M

L.A. may be requested to say whether the deficit can be met from the arrears of toll compensation sanctioned to the Cl. If this is not possible, the question of ~~levying~~ increasing the rate of education tax will have to be considered. The total rate of taxation in the Mpty is 20¾ p.c. and the maximum rate at which tax can be levied in the Mpty is 22 p.c. If the education tax is increased by 1¼ p.c. (from 3¼ p.c. to 4½ p.c.) the Cl. will get an additional net income of Rs. 9,988 p.a. and the deficit will be reduced to Rs. 6,187. If the general funds of the Cl. cannot meet even the deficit of ~~Rs~~ Rs 6,187 the recovery of excess subsidy paid in 44-45 ~~may be restricted to a sum of Rs 250 Rs 399. This will leave the budget with a nil balance at the end of 45-46.~~ will have to be waived and a grant equal to ⅔ of the remaining deficit of ~~namely Rs. 3097~~ paid to the Cl.

Rs 4994 for 1945-46.

3¼ = 28,100
2,130
25,970 × 5/13 × 5/4
13) 129850 (9988
117
128
117
115
104
118
2 | 9988
4994

-11181
4994
-6187

1542
1193
349

9639
4994
-4645
2
3 | 9290
3097

6187
1574
4613
2
9226
3075

21.9.45

2.9.45

22/9/45

L.A. Dept

Revised with reference to the actual opening balance on 1.4.45 and after taking into account the additional expenditure involved in the payment of dearness and war allowances at revised rates the general acct of the Vellore M.Cl. is expected to close with a deficit of Rs 7,487 against the requisite minimum closing balance of Rs 1820. The deficit of Rs 6187 under the E.E. fund can be met from the arrears of toll compensation of Rs 42,255 sanctioned to this M.C. in the current year

ND
26/9/45

SW
24/9/45.

ND
26 Sept

E.S.P.H (A)

ES
25/9/45.

The levy of an education tax at increased rates was suggested only if the deficit ~~can be m~~ cannot be met from the arrears of toll compensation sanctioned to the Cl. L.A. have stated that the deficit of Rs 6,187 in the E.E. fund if the rate of edn. tax is increased, can be met from ~~the deficit~~ arrears of toll compensation. As the deficit in the gl. fund budget is Rs 7,487 and as the amount of arrears of toll compensation sanctioned is Rs 42,255, it seems that the entire deficit of Rs 11,181 in the E.E. fund can be met from the arrears of toll compensation and that there is no need to raise the rate of education tax. L.A. may see

X

28/9/45

NM
28/9/45

28/9/45

28/9/45

(D.Sec)

Please see the note of [illegible] may now agree to the [illegible] at x above

SW
8/10/45.

9.10.45

ND
10.10.45

E.S.P.H (A)

The M.C., Vellore may be asked to adjust a sum of Rs 11,181 to the E.E. fund from the arrears of toll compensation sanctioned to it and to refund to Govt the excess dearness allowance grant of Rs 1542 paid in 44-45.

13.10.45

13.10.45

NM
14/10/45

Municipal Council, Bellary

1820 ✓ Deficit OB
-1190 ✓ O.B. [illegible]
+686 ✓
590 ✓
+1276 ✓
D.A. ✓
+3752 ✓
+1276 ✓
-2676 ✓
-325 ✓ Subsidy for D.A.
3001

H

The E.E. fund budget of the M.C., Bellary, revised with reference to the instructions in the Memo at pp1-2 c.f., is expected to close with a deficit of Rs 2,676. As the E.E. fund ~~budget~~ has closed with a surplus of Rs 1,876 at the end of 44-45, the subsidy of Rs 325 paid to the M.C. in 44-45 towards the payment of dearness allowance should be recovered. The deficit will consequently be increased to Rs. 3001.

L.A. may be requested to say whether the deficit can be met from the arrears of the toll compensation sanctioned to the Cl. If this is not possible, the question of raising the rate of edn. tax will have to be considered. The total rate of taxation is 20½ p.c and the maximum rate at which tax can be levied in the Mpty is 22 p.c. If the education tax is raised by 1% from ½ p.c to 1½ p.c.) the Cl will get an additional income of about (Rs 8000 p.a.) Rs 4,000 for 1945-46 ~~and~~ the deficit will be ~~converted into a surplus of Rs 999~~ avoided. L.A. was against the levy of education tax in this Mpty; but in view of the fact that the Cl will benefit by the scheme to pay Govt contribution under section 37 of the E.E. Act up to a maximum of 1⅓ p.c., the levy of education tax ~~[illegible]~~ at ½ p.c. p.a. was ordered with effect from 1.4.45. This may however be examined further after L.A. [illegible]

4000
8000
4000

p35 n.f. of (X)

pp17-18 c.f. of (K)

~~For orders whether in the case of the inability of the Gl funds to meet the deficit in the E.E. fund, this Department will recommend,~~

~~(i) the levy of edn. Tax at increased rates as suggested above; or~~

~~(ii) the grant of a subsidy equal to 2/3 of the deficit.~~

9.9.45

Their remarks with reference to additional contribution.

22/9/45

NM
23/9/45

L.A. Deptt

~~[illegible]~~ Revised with reference to the actual

Municipal Council [illegible]

opening [illegible] M. Cl. [illegible] taking into account the additional [illegible] of dearness [illegible] rates [illegible] (of the wel. cl.) with a deficit of Rs 1,32,825 [illegible] to compensate [illegible] should be [illegible] It will not be [illegible] council has [illegible] A. [illegible] ([illegible] of Rs 50,000 to enable it [illegible] advance to the adjustment of rates [illegible] sanction [illegible] to it) [illegible] increase [illegible] its [illegible] (from the general fund) [illegible] fund.

E/
26/9/45

26-9-45

26-9-45 ✓

Please see the notes on pp 7-8 above.

Fin (Exp B) Dept.

The deficit anticipated in the E. E. Fund account is Rs 3001. If the education tax is raised by 1 p.c., this deficit will be avoided, as the council will get an additional income of Rs 4000 in the current year ~~[illegible] without [illegible]~~ ~~[illegible]~~ E H [illegible] propose to ~~[illegible]~~ examine this further, if it is found not possible to get an additional contribution from the General account. The note of X. A. on pp 7-8 above shows that the financial position of the council (Gl. accts) is not satisfactory and that no additional contribution from the Gl. account is possible. In the circumstances, Finance may suggest that the education tax be raised by 1%.

Para 1 on p 7 above

Para 2 on p 7 above

If, however, the Govt. decide not to increase the tax, the question of giving a subsidy from Provincial funds may be examined after taking into account the addl. income which will accrue to the M. Council from the levy of the Entertainment tax & the Stamp duty ~~[illegible] for the current year, whose [illegible]~~ ~~[illegible] can be [illegible]~~. X. A. have not taken these items of revenue into account in their note above.

27-9-45 – Dr

27-9-45

Dr
27-9-45

Next Finance note on p 10 below

45 8(a)

Please see the notes on pp 7-8 ante.

2. For orders whether the rate of edn. tax may be increased from ½ p.c. to 1½ p.c. p.a. with effect from 1.10.45. The Council will then become eligible for Govt contribution under section 37 of the E. E. Act for income received from education tax at 1⅓ p.c.

3. As the Cl. will get an additional income of about Rs 4000 in 1945-46 from the levy of education tax at enhanced rates, the Cl. ~~will~~ may be asked to refund to Govt. the excess dearness allowance grant of Rs. 325 paid in 44-45.

28/9/45

28/9/45

28/9/45

P.T.O.

Municipal Council, Chittoor

+18098
-13080
+5068
120
5188
-5905
+5188
717

Add O.B. (19x19x3) not
O B in the
C. B in the

The E. E. fund budget for 45-46 of the M. C., Chittoor, revised with reference to the instructions in the Memo at pp1-2 c.f. is expected to close with a deficit of Rs 717. No subsidy was paid to this C. for payment of dearness allowances in 44-45.

L. A. may be requested to say whether the C. can meet the deficit from the arrears of toll compensation (Rs 20,585-11-0) sanctioned to the C. If this is not possible, the question of raising the rate of edn. tax will have to be considered. The total rate of taxation in the Mpty is 18 3/4 p.c. and the maximum rate of tax that can be levied in the Mpty is 20 p.c. If the education tax is increased by 1/2 % from 3 1/4 p.c. to ~~3~~ 3 3/4 p.c. the C. will get an additional net income of Rs 860 (Rs 1721 p.a. ÷ 2) and the deficit will be avoided. But the ~~levy of enhanced education~~ enhancement of education tax ~~seems~~ may not be ~~unnecessary~~ necessary in view of the arrears of toll compensation sanctioned to the C. L. A. may, however, see for remarks.

3 1/4 = 11790
600
11190 x 4
13
13) 44760 (3443
39
57
52
56
52
40
2) 1721
860

21.9.45

22.9.45

23/9/45

L.A. Dept.

No portion of the sum of Rs 20,586 as arrear Toll compensation will therefore be available for meeting the deficit under the E. E. Account.

26/9/45.

28.9.45

8

Fin (Exp B) Dept

Please see the notes on p9 above.

The deficit anticipated is Rs 117. E&P. H state that this will be covered if the education tax is raised by ½%. L.A. point out that it will not be possible to make an additional contribution from the ~~Grant~~ arrear toll compensation amount ~~account~~ to the E.E. Fund account to cover the above deficit. If it is not possible to make an addl. contribution from the Gl. account even after taking the receipts from entertainments tax and addl. stamp duty on transfers of property (L.A. have not referred to ~~these~~ items), the only course seems to be increase the education tax as proposed by E&P. H. There seems to be no ~~Finance may suggest that the increase in education tax proposed by E&P. H may be given effect to~~ necessity for a Govt. subsidy in this case.

para 1 on p9 above

para 2 on p9 above

p9 above

A

D

27/9/45

27.9.45

27.9.45

E&P. H(A)

The M. C., Chittoor, may be directed to increase the rate of education tax from 3¼ p.c. to 3¾ p.c. with effect from 1.10.45 ~~in consultation with L.A.~~ ~~with reference~~ A above.

28/9/45

In consultation with Dr. Board budgets L.A. have written in no information regarding the income from the sources mentioned above. The same is the position in respect of the Council also. The rate of taxation may therefore be increased ~~from~~ 3¼ to 3¾ % p.a.

28.9.45

28/9/45

next Finance note on p20 below

P.T.O.

p 12 infra

M. C., Sharapuram.

p15 CF

11

2777 ✓ Actual O.B. C.B.B.E.

2778

5670 D.A.

-2778

2892 ✓

-3784 Additional estab.

6676

-1757 Subsidy

8433

The E.E. fund budget of the M. C., Sharapuram, revised with reference to the instructions in the Memo at pp1-2 c.f. is expected to close with a deficit of Rs 6,676. In arriving at this amount, the capital expenditure proposed by the Commr. in para 3 of his letter at p.15 c.f. has been excluded. ~~Ind~~ The additional expenditure providing for temporary establishment has been included also. As the E.E. fund has closed at the end of the year 44-45 with a surplus of Rs 2,777, the subsidy of Rs 1,757 paid to the Cl in 44-45 towards the payment of dearness allowance should be recovered. The deficit will then be Rs 8,433.

L.A. may be requested to say whether this deficit can be met from the arrears of toll compensation sanctioned to the Cl. If this is not possible, the question of raising the education tax will have to be considered. The total rate of taxation in the mpty, is 13¾ p.c. and the maximum rate at which the tax can be levied in this mpty is 15 p.c. The rate of education tax was increased from 1 p.c. p.a. to 3 p.c. p.a. from 1.4.45. If the rate of edn. tax is further increased from 1.10.45 to 4¼ p.c. the ~~deficit~~ Cl will get an additional net income of Rs 2708 p.a. and Rs 1,354 in 45-46. But there will still be a deficit of Rs 7,079. If the gl. funds cannot meet this deficit, the recovery of the grant for payment of dearness allowance paid in 44-45 will have to be waived and ~~a subsidy of Rs. 3,548 equal to 2/3 of the net deficit paid to the Cl.~~ the question whether the deficit should be avoided by the grant of a subsidy should be examined further.

3 p.c. = 7000

-500

3)6500

2167

1083

271

1354

8433

-1354

7079

6676 ✓

-1354 ✓

5322

3)10644

3548

21.9.45

22/9/45

23/9/45

L.A. Deptt

Revised with reference to the actual opening balance on 1-4-45 and after taking into account the additional expenditure involved in the payment of dearness and war allowances at enhanced rates ~~after payment of unpaid bills and provided for~~

P.T.O.

5,553

~~as arrears toll compensation~~ has been and this ~~in the general acct and also secure the minimum~~

The balance left over will be available to meet the deficit of Rs 8,433 under the E.E. fund.

Ed/
26/9/45

26.9.45

A. Education & P.H. Deptt

The Council may be directed to increase the contribution from the Gl funds to the E.E. Fund by Rs 8433 and to refund Rs 1757 to provincial revenues of the excess dearness allowance ~~drawn in~~ towards ~~in respect~~ grant sanctioned

28.9.45

28/9/45

11565
-11200
365

3990
-159
+3831
+365
+4196

Actual O.B
O.B in the B.E
9600 D.A
4196
5404
+2000
3404

p 17 cf 48 13

Municipal Council, Erode.

The E.E. fund budget of the M.C., Erode, revised with reference to the instructions issued in the Memo at pp1-2 c.f. is expected to close with a deficit of Rs 3,404. No subsidy was paid to the cl. in 44-45 towards the payment of dearness allowance in 44-45.

2. R.A. may be requested to say whether the deficit can be met from the arrears of toll compensation paid to the cl (Rs 45,505-2-0). The total rate of taxation in the reply is 18¾ p.c. and the maximum rate at which tax can be levied is 20 p.c. If the rate of education tax is increased from 1½ p.c. p.a to 2 p.c. p.a with effect from 1.10.45, the cl. will get an additional income of Rs 3605 (Rs 7310 p.a) for 1945-46 and the deficit referred to in para 1 above will be avoided. But, in view of the large sum of arrears of toll compensation sanctioned to the cl, enhancement of education tax does not seem necessary. R.A. may see for remarks.

7310
21930 x 2
3
2 | 14620
2 | 7310
3605

21.9.45

22.9.45

23/9/45

L.A. Deptt

Revised with reference to the actual opening balance ~~of~~ on 1-4-45 and after providing for payment of dearness and war allowances (at revised rate) and the unpaid bills not provided for in the budget (for 1945-46), the general account ordinary ~~is expected~~ closes with a balance of Rs ~~10055~~ 10062 against the requisite minimum closing balance of Rs ~~[illegible]~~ 9855. ~~Recently the Commr has requested that a sum of Rs 25000 would be required of which Rs 9000 was for purchase of conservancy lorry and Rs 16000 on account of H.O's proposals, particulars have not been furnished. If these items of expenditure are~~

14

~~[illegible] into a deficit of Rs 13945.~~ The sum [illegible] sanctioned to this council as arrear [illegible] in the current year ~~would enable~~ will be available to wipe off the deficit of ~~[illegible] and provide~~ Rs ~~[illegible] will therefore be~~ ~~available~~ a of Rs 3351 under the E.E. Account ~~in arrear toll compen-~~ [illegible]

26/9/45

The council may be directed to increase the [illegible] Rs 3404

28/9/45

28/9/45

P.T.O.

15

p 19 CF 49

Municipal Council, Firozpur.

13776 Actual O.B.
- 10180 D.B.B.
+ 3596
+ 1,960 C.B.B.E.
+ 5556
= 8907 D.A.
+ 5556
3351

The E.E. fund budget of the M.C., Firozpur, for 45-46, revised with reference to the instructions in the Memo: at pp1-2 c.f. is expected to close with a deficit of Rs 3,351. No subsidy was paid to the C in 44-45 towards the payment of dearness allowance in 44-45.

2. L.A. may be requested to say whether the deficit of Rs 3,351 referred to in para 1 above may be met from the arrears of toll compensation (Rs. 42,254-12-0) sanctioned to the C. If this is not possible, the question of increasing the rate of education tax will have to be considered. The total rate of taxation in this mpty is 15 5/8 p.c and the maximum rate at which tax can be levied in the mpty is 20 p.c. If the rate of education tax is increased by 1% p.a from 1½ p.c. p.a to 2½ p.c. p.a with effect from 1.10.45, the C will get an Rs 7820 p.a and additional net income of Rs 3,910 in 45-46 and the deficit of Rs 3,351 referred to in para 1 above will be avoided. But, in view of the large sum of the arrears of toll compensation sanctioned to the C, the enhancement of education tax seems ~~unnecessary~~ not necessary. L.A. may, however, see for remarks

12600
- 870
11730 × 2
3)23460
2)7820
3910

21.9.45

22.9.45

23/9/45

L.A. Deptt

Revised with reference to the actual opening balance on 1-4-45 and after providing for the expenditure involved in the payment of dearness allowance and war allowance (at revised rates) ~~[illegible]~~ [illegible] account of this ~~[illegible]~~ M.C. is expected to close with a deficit of Rs 7,507 against the requisite minimum closing balance of Rs ~~[illegible]~~ 12,588. The arrear toll compensation of Rs ~~[illegible]~~ 42,255 will be sufficient to wipe off the deficit in general acct and also the deficit (of Rs 3,351) in the Edn Acct

26.9.45

25/9/45.

Education and P.H. Dept

The council may be directed to increase the contribution from the Gl funds to the E.E. Fund by Rs 3351.

28.9.45

BM 28/9/45

28/9/45

Municipal Council, Pollachi

The E.E. fund budget of the M. Cl., Pollachi, for 45-46 revised with reference to the instructions issued in the Memo: at pp1-2 c.f. is expected to close with a deficit of Rs 7,004. No subsidy was paid to the Cl. in 44-45 to meet the cost of dearness allowance.

2. R.A. may be requested to say whether the deficit can be met from the arrears of toll compensation ~~&~~ (Rs 71,508-1-9) sanctioned to the Cl. If this is not possible, the question of raising the education tax will have to be considered. Education tax is being levied at 1 p.c. p.a. from 1.4.45 and the total rate of taxation in the propty is 15¼ p.c. If the general funds of the Cl. cannot meet the deficit referred to in para 1 above, R.A. may be requested to advise whether ~~and~~ the ~~rate of~~ education tax can be increased to avoid the deficit.

4654
2350
7004

& information not informally available.

21-9-45

27/9/45

BM 28/9/45

R.A. Dept

[illegible] revised with reference to the actual opening balance and after providing for the expenditure involved in the payment of [illegible] to its staff at revised rates as also unpaid liabilities not provided in the B.E. for 1945-46 the general acct. ending of the Pollachi M Cl for 1945-46 is expected to close with a balance of Rs 17,093 against the requisite minimum closing balance of Rs 1,750. The sum of Rs 71,508-1- [illegible] sanctioned to the M Cl will be available to wipe off the deficit of Rs 7,004 in the E.E. Fund.

28/9/45

28/9/45

Education and P.H.

The council may be directed to pay an addl contribution of Rs 7004 from the Gl funds to its E.E. Fund.

28/9/45

BM 28/9/45

28/9/45

P.T.O.

p. 20 in f

(4)

Municipal Council, Cocanada.

19.390 Add O.B.
-15960 B.B.
3.430
-11774
+3430
8344
+110
8254

The E.E. fund budget of the M.Cl., Cocanada, revised with reference to the instructions in the Memo at pp1-2 c.f. is expected to close with a deficit of ~~Rs 7,10~~ Rs 8,254. No subsidy was paid to the Cl. in 44-45 towards the payment of dearness allowance.

2. R.A. may be requested to say whether the deficit referred to above can be met from the arrears of toll compensation (Rs. 36,837-8-0) sanctioned to the Cl. If ~~not~~, this is not possible, the question of raising the rate of education tax will have to be considered. The total rate of taxation in the Mpty is 20½ p.c. and the maximum rate at which tax can be levied in the Mpty is 22 p.c. If the rate of education tax is increased by (1½% p.a.) from 1 p.c. p.a. to 2½ p.c. p.a., ~~and~~ from 1.10.45 the Cl. will get an additional net income of Rs 7,110 by 14220 p.a. ~~from~~ in 45-46. Even after raising the tax ~~this~~ there will be a deficit of ~~Rs 7,140~~ Rs 1,144. If even this amount cannot be met from the general funds, a grant ~~of Rs 763~~ equal to 2/3 of the deficit will have to be paid to the Cl.

9880
-400
9480
2
4740
2370
7110

8254
-7110
1144
2
3|2288
763

DB 21.9.45 K 22/9/45 BM 23/9/45

R.A. Deptt.

(A) Revised with reference to the actual opening balance on 1-4-45 and after taking into account the extra expenditure involved in the payment ~~of D.A.~~ and W.A. at revised rates to its staff (and the outstanding liabilities not provided in the B.E. for 45-46) the general account ~~ending~~ of the Cocanada M.Cl ~~for~~ 1945-46 is expected to close with a deficit of Rs 131,630 against the requisite minimum closing balance of Rs 10,540. The arrear toll compensation of Rs 36,837-8-0 will not be sufficient even to wipe off the deficit in general Acct. There will be therefore nothing available from arrear toll compensation. In these circumstances this Depth

SN
28/9/45.

20

Municipal Council, Cocanada

need not object to Edy. E. Edn. tax being increased by 1½ % p.a.

Ed
26/9/45

DD
26 Sept 45

Fin (Exp A)

Please see the notes on pp 19-20 above.

The deficit anticipated in the E. E. Fund account is Rs 8254. An increase in the education tax by 1½ % will bring an additional income of Rs 7110 in the current year and the net deficit ~~is~~ will be Rs 1144. — para 1 on p 19 above / para 2 on p 19 above

Finance may agree with L.A. that the education tax may be raised by 1½ %.

✓ Dy
27.9.45 Dud

As regards the net deficit of Rs 1,144, the question of giving a subsidy from the Provincial funds may be examined later, on receipt of the R.E. for 1945-6 ~~after the R.E. of ... the~~ which will show a clearer position of the General as ~~current year is received when the Govt. ... have~~ well as the E.E. fund Accts' of the M.Col. ~~a clearer appreciation of the financial position of the council~~. The ~~amount of the~~ net deficit as ~~now anticipated being small~~, (Rs 1144) it ~~should~~ may be possible to meet it by the addl. income due to the levy of the entertainment tax & the stamp duty on transfers of property. (These items of revenue have not been taken into account in the L.A. note on pp. 19-20 above.) — A

TM
27/9/45

next Finance note on p 24 below

Dy
27.9.45

Dud
27.9.45

Exp. H(A)

The M.C., Cocanada, may be directed to increase the rate of education tax from 1 p.c. to 2½ p.c. p.a. with effect from 1.10.45. For orders ~~The question of additional contribution from gt. funds or the grant of subsidy from Provincial funds to meet the remaining deficit in the budget will be taken up after the issue of the draft order put up in the case.~~

48
Dy

B
8/9/45

2/ With reference to 'A' above the case may be sent to L.A. n.o. for remarks.

W

52

20(a)

...al position with reference to the R.E. is known, there be any necessity for a subsidy. Finance

L.A. Dept (DSce)

~~With reference to the note of Fin. at 'A' on page 20 above, the position may be re-examined where the additional position entertainment tax and stamp duty on transferring property is actually known.~~ (The question of giving a) Even if the income from the addl. sources of revenue are taken into account, they will not be sufficient to cover a deficit of Rs 94793 in the general account.

131630
36837
94793

SD
8/10/45

DS
9.X.45

DD
10.10.45

Exp. H(A)

In the circumstances stated by the L.A. Dept in their note above, a grant equal to ⅔ of the net deficit of Rs 1,144 i.e. Rs 760 may be paid to the Cl. now and the ~~position~~ question further examined at the time of the receipt of the R.E. of the E.E. fund of the Cl for 45-46. ~~Fin~~

8254
7110
1144
2288
3 | 762⅔

MB
12.10.45
Finance may see

W
13.X.45

BM
14/10/45

Fin (Exp. B).

With reference to portion 'A' of this note on p. 20 above, please see the further notes of L.A. & E.P.H. above. L.A. have noted that the ~~Council~~ addl. income which the Council will get under entertainment tax & addl. stamp duty will not be sufficient to cover the deficit in the general account. In a separate file, the Council has applied for a grant of Rs. 60,000 to wipe off the anticipated deficit in the general account & L.A. have recommended a grant equal to two-thirds of the anticipated deficit.

In the circumstances, this

to Rs. 760 being (paid) to the Council now in order to cover its deficit in the Ely. Edn. account. The amount may be adjusted or supplemented later in the year when the R.E. of the E.E. fund for the current year is reviewed.

vide [illegible] note on p. 20(a) above.

18/10/45.

The amount of advance grant proposed is ~~to~~ very small, viz. 760. A separate advance grant of Rs 60,000 ~~to be given~~ to this Ml. Cl. towards the deficit anticipated in the General Acct has been asked for. |M.

It should be possible for the Ml. Cl. to avoid any deficit in the E.E. fund without the assistance of a paltry sum of Rs. 760 from the Govt. The question whether any grant will be necessary at all may be considered after more definite information re: the income of the Ml. Cl. in the current year is known (i.e. after the R.E. for 1945-6 for both the general & E.E. fund accts are received.)

~~[illegible]~~ [illegible] advise against ~~[illegible]~~ an

WS 20.10.45

D.S

E.op. H(A)

~~there is not~~ Even if the advance grant of Rs 60,000 referred to at |M| above is paid to the gl. funds of the Cl., the anticipated deficit in the gl. fund budget for 45-46 will be Rs 34,793α. It is doubtful whether the general funds will be able to make any additional contribution to the E.E. fund in 45-46.

α 94793
− 60000
34793

LA note on p20(a) above

LA note on p20(a) above.

Considers whether the suggestion of the Finance Deptt in their note above will be accepted ~~or whether the Deptt will press for the grant of an advance subsidy (Rs 760) equal to 2/3 of the anticipated deficit in the E.E. fund budget for 45-46.~~

25.10.45

25.X.45

The suggestion of Finance may be accepted

R.M.
26/10/45

Municipal Council, Peddapuram.

5263 Actual O.B
-4852 D.B B.E
406
+2050 C.B. B.E
2456
+176
2632

-2880
+2632
-248

The E. E. fund budget of the M. Cl, Peddapuram, for 45-46, revised with reference to the instructions in th Memo at pp1-2 c.f. is expected to close with a deficit of Rs 248. No subsidy was paid to this Cl in 44-45 toward the payment of dearness allowance.

L.A. may be requested to say whether the ~~small~~ deficit referred to above can be met from the arrears of toll compensation (Rs 16,251-13-0) sanctioned to the Cl. There is scope for increasing the rate of edn. tax by 1 p.c (from 2 p.c to 3 p.c); but this does not seem necessary. ~~as the deficit referred to above is very small~~

L.A. may see for remarks.

21.9.45

22.9.45

23/9/45

L.A. Dept

Revised with reference to the actual openin balance on 1-4-45 and after providing for the expendi involved in the payment of D. A. and C. A to its staff at the revised rates the general acct ~~of~~ the Peddapuram M. Cl for 1945-46 is expected to close with a ~~balance~~ deficit of Rs 11,111 against the requisite minimum closing balance of Rs 2,770. The Counc will get Rs 16,251-13-0 as arrears toll compensation which will wipe off the deficit and provide a ~~[illegible]~~ balance of Rs ~~2~~370 above the minimum balance referred to above ~~A sum of Rs 2370 alone will be~~ This sum of Rs 2,370 will be available for wiping of the ~~deficit. This will be suffi~~ ~~for covering the deficit in the Edn Acct~~ deficit of Rs 248 in the E. E. Account.

11111
2770
13881

16251-13
13881
2370

SN 27/9/45

26/9/45

26.9.45

The Council may be directed to pay an additional contribution of Rs 248 from its genl funds the E. E. Fund.

28/9

28/9/45

p 26 infra

58

Municipal Council, Rajahmundry

26974 – Actual O.B
15583. O.B.B
10391
– 1245 cl. B B.E
+ 9146
– 15600 D.A
9146
6454

The information furnished by the Commr. in his letter at p 33-34 c.f. The provision made for ~~additional expenditure~~ of payment of dearness allowance is excessively high. A provision of Rs 11,600 against Rs 18,340 seems sufficient ~~The Cl. will not be able to get any additional income under G.O. 530 Edn. of 26.6.45.~~ The budget revised with reference to the actual needs is expected to close with a deficit of Rs 6454. ~~[illegible]~~ ~~[illegible]~~ As the E.E. fund has opened with a balance of Rs 26,974 on 1.4.45, the subsidy of Rs 1,991 paid to the Cl in 44-45 for payment of dearness allowance should be recovered. The deficit will then be Rs. 8,445.

25.550
– 1,050
24.500
12.250
2
6125
1531
7656

L.A. may be requested to say whether the deficit can be met from the arrears of toll compensation (Rs. 28,169-13-0) sanctioned to this Cl. If this is not possible, the question of increasing the rate of education tax will have to be considered. The total rate of taxation in this mpty is 19½ p.c and the maximum rate at which tax can be levied is 22 p.c. If the education tax is increased 4½% 1.10 from 2 p.c to 3½ p.c. p.a from 1.10.45 the Cl. will get a ~~net~~ additional ~~net~~ income of 1837½ Rs ~~[illegible]~~ p.a. Rs ~~7656~~ 9187 for 1945-46 and the deficit referred to in ~~para 1 above will~~ be avoided.

6125
3062
9187

22.9.45

23/9/45

L.A. Deptt

Revised with reference to the actual opening balance on 1-4-45 and after providing for the expenditure involved in the payment of D.A. and W.A. to its staff at the revised rates, the general account ordinary of the Rajahmundry M.Cl for 1945-46 is expected to close with a deficit of Rs 78,950 against the requisite minimum closing balance of Rs 14,400. The arrear toll compensation of Rs ~~28169~~ 28,170 is not sufficient even to wipe off the deficit in the general account and so no portion of ~~a T.C would~~ this amount will be available ~~for the Edn. Acct~~ for wiping off its def

SN

of Rs. 8,445 in the Ge. E. Account.

Ed 28/9/45

26.9.45

Fin (Exp. B.)

As R.A. have noted that the Gl. ~~Fund~~ Account of the Municipal Council cannot make any addl. contribution to the E. E. Fund Acct, the rate of the education tax will, it seems, have to be raised by 1½ % as proposed by F. & P.H. — see para 2 of F. & P.H. note on p. 23 above. (The proceeds of the Entertainment Tax & of the Stamp duty on Transfers of property may be required to wipe off the deficit in the General Acct.)

27.9.45

Fin. would advise that this be done
Dwo
27.9.45

next Finance note on p 26 below

E&P.H (A)

The M. C., Rajahmundry may be directed to increase the rate of education tax from 2 p.c. to 3½ p.c. with effect from 1.10.45. and asked to refund ~~The question of recovery~~ of the excess dearness allowance grant paid in 44-45 ~~will be taken up after issue of the draft orders~~ ~~[illegible] file~~. For orders.

28/9/45 28.9.45

28/9/45

2/10/45

P. 1.0
p. 26 infra

Municipal Council, Guntur. p 35 CF

1019 Actual D.B
90 O.B.B
1109

7820 ✓
− 1109
6711
− 1019 D.A
7730

1019
185
1204

D A grant
1380

6711
1019
7730

The E.E. fund budget of the M.C., Guntur, for 45-46, revised with reference to the instructions in the Memo. at pp 1-2 c.f. is expected to close with a deficit of Rs 6,711. The opening balance ~~on 1.4.45~~ in the E.E. fund on 1.4.45 (Rs 1019) which represents the excess dearness allowance grant paid to the C. in 44-45 has to be recovered. The deficit in the budget will consequently be increased to Rs. 7,730.

15740 ✓
− 470 ✓
2)15270
7635

7730
− 7635
95

2. R.A. may be requested to say whether the deficit can be met from the ~~govt~~ arrears of toll compensation (Rs. 49,838-15-0) sanctioned to the C. If this is not possible, the question of raising the rate of education tax will have to be considered. The total rate of taxation in the Mpty is 21 p.c and the maximum rate at which tax can be levied is 22 p.c. If the rate of education tax is increased & 1½ p.a. from 1 p.c. to 2 p.c from 1.10.45, the C. will get an additional net income of Rs 7,635 (Rs 15,270 p.a. and) in 45-46 and the deficit referred to in para 1 above will be reduced to Rs 95. If the general funds cannot meet ~~the~~ even this small deficit, the amount of excess grant to be recovered ~~to~~ may be reduced by this amount so as to leave a nil balance in the budget.

K

A

22.9.45 22.9.45

23/9/45

R.A. Office

Revised with reference to the actual opening balance on 1-4-45 and after providing for the addl. expenditure involved in the payment of dearness allowance to its staff at enhanced rates the genl. account only of Guntur M. C. for 1945-46 is expected to close with a deficit of Rs ~~36,120~~ 35,120 against the requisite minimum closing balance of Rs 19,100. The ~~credit~~ toll compensation (Rs 49,839) will not be sufficient ~~[illegible]~~ to wipe off the deficit under the general (& to provide the minimum closing balance) ~~[illegible]~~

~~Therefore~~ No portion of arrear toll

compensation will be available to meet any deficit in the E.E. Account. If the course suggested by E.&P.H. Dept at A on p. 25 above may have to be adopted to meet the small deficit of Rs 95/- that will be left uncovered even after increasing the education tax.

Ed
26/9/45

A. S.
26.9.45

Fin (Exp B)

Please see the notes on pp 25-26 above ~~below~~.

The net deficit anticipated in the E.E. Fund after an increase of the education tax by 1% is Rs 95 only. This is a small amount. It may be avoided either by following the course at 'A' on p25 above or by a contribution from the Genl. account after knowing the addl. income from the entertainments tax and addl. stamp duty.

'K' on p25 above

A

This ~~should~~ be possible. DWD

The rate of the ~~The increase in~~ education tax may be increased as proposed by E&P.H. ~~... agreed to.~~

27.9.45

DWD
27.9.45

27.9.45 DWD

27/9/45

The rate of education tax may be increased from 1% to 2% p.a. from 1.X.45.

in education ~~...~~

A above

[End of Finance note]

The case may be sent to L.A.W.O. for further remarks.

28.9.45

28/9/45

29/9/45

L.A. Dept
D.Sec.

I see the notes of Fin and E&P.H. Depts at A above. ~~It is for consideration whether~~ This Dept may agree to the suggestion ~~of Fin at 'A' above~~ to increase the contribution from Genl to the E.E. Fund.

S.V.
8/10/45

3.X.45

10.10.45

E&P.H. (A)

The M.C., Guntur, may be asked to adjust a sum of Rs 95 from the arrears of toll compensation sanctioned to the Cl and to refund to Govt. the excess dearness allowance grant of Rs 1,019 paid in 44-45.

p 25 ante

13.10.45

13.X.45

14/10/45

b)
14967

(58) 50 p37 CF 27

Municipal Council, Mangalore

16504 Addl O.B
−9193 O.B. B.E.
7311
+2453 Cl.B
9764

−12989
+9764
−3225
+465 Subsidy
2760

The E.E. fund budget of the Ml. Cl., Mangalore, for 45-46, revised with reference to the instructions in the Memo at pp1-2 c.f. is expected to close with a deficit of Rs. 2,760. No subsidy was paid to this Cl. towards the payment of dearness allowance in 44-45.

2. R.A. may be requested to say whether the deficit referred to above can be met from the arrears of toll compensation (Rs. 19,502-3-0) sanctioned to the Cl. If this is not possible, the question of raising the rate of education tax will have to be considered. The total rate of taxation in this Mpty is 16 p.c. and the maximum rate at which tax can be levied is 20 p.c. If the rate of education tax is increased ~~from [illegible] p.c. p.a~~ (by 1⅓% p.a.) to 1⅓ p.c. p.a., the Cl. will get an additional net income of Rs 2761 in the year 45-46 and the deficit will be avoided.

17330
−760
16570
8285
2761 i.e. for 1%

22.9.45
22.9.45

2 3/9/45

V.W.N. (4)
24.9.45

L A Deptt
C Sec

The Budget Estimate of the Mangalore Ml Cl for 1945-46 revised with reference to the orders of Govt and the actual balance on 1-4-45 and after taking into account the additional expr. involved in the payment of dearness and war allowances at enhanced rates from 1-1-45 and the additional provision required for the payment of outstanding bills not provided for in the budget, closes with a balance of 62,002 under the General account ordinary without taking credit for the arrears Toll compensation of Rs19502 sanctioned to this Council in the current year. This deptt. may therefore agree to the deficit of Rs 2760 under the Elementary Education Account being met from the arrears Toll compensation.

25.9.45
25.9.45
26.9.45

The Council may be asked to pay

additional contribution of Rs 2760 from its gl funds to the E. E. Fund.

28/9/45

28/9/45

Municipal Council, Udipi. p41 cf 57

2077 Add O.B
−1280 O.B.B.E
797
50 C.B.B.E
847
−2604 D.
847
1757
654 Subsidy
−2411

The E. E. fund budget of the M. Cl, Udipi, for 45-46, revised with reference to the instructions in the Memo: at pp1-2 c.f is expected to close with a deficit of Rs 1,756. As the budget has opened with a surplus of Rs 2,077, the subsidy of Rs 654 paid to the Cl in 44-45 towards the payment of dearness allowance has to be recovered. The deficit in the budget will then be Rs 2,411.

7200
−220
6980 × 4

2. L.A. may be requested to say whether the deficit can be met ~~from the~~ by an additional contribution from the general funds of the Cl. If this is not possible, the question of raising the rate of education tax will have to be considered. The total rate of taxation in the Mpty is 14 1/4 p.c and the maximum rate at which tax can be levied is 15 p.c. If the rate of edn. tax is increased from 2 3/4 p.c to 3 1/2 p.c from 1.10.45 the Cl will get an additional net income of Rs. 951 in 1945-46 and the deficit will be reduced to Rs 1,460. If the tax cannot be increased and the gl. funds cannot make any additional contribution to the E. E. fund, the recovery of subsidy paid in 44-45 will have to be waived and a grant equal to 2/3 of the deficit paid to the Cl.

2538 for 1 p.c in full yr
1269 in 1/2 year
634 1/2 1/4 y
317 1/4
951

2411
951
1460

22.9.45

22.9.45

23/9/45

L A Deptt
C

The Budget Estimate of the Udipi Ml Cl for 1945-46 as revised with reference to the orders of Govt and the actual balance on 1-4-45 and after taking into account the extra expenditure involved in the payment of dearness and war allowances at enhanced rates with effect from 1-1-45 closes with a balance of Rs 2063 under the General account ordinary against the prescribed minimum closing balance of Rs 3097. If the deficit of Rs 2411 under the Ele. Edn. Account is met by an additional contribution from the General Account, the balance of Rs 2063 under the Gl. General Account

No bills outstanding

No arrear bill compensation is sanctioned to this Cl.

account will be converted into a deficit of Rs 348. It will be possible for the council to wipe off this deficit and secure the minimum closing balance by the additional income which it will get in the current year from the net proceeds of the entertainments tax and additional stamp duty. This department may therefore agree to an additional contribution of Rs 2411 being paid by the council from its General Acct to the Ele. Edn. Acct.

−2411
+2063
−348

25.9.45
25.9.45
26.9.45

Examined & P. 40 [illegible]

The council may be asked to pay an additional contribution of Rs 2411 from its gl funds to the E.E. fund and to refund to govt. Rs 654 the subsidy paid in 1944-45 towards the cost of dearness allowance.

28.9.45
28/9/45

P.T.O
p 32 infra

60

Municipal Council, Dindigul.

p 43 of E 60

11120
10400
720

9315 ✓ Actual O.B.
−6186 ✓ O.B.B.E.
3129 ✓
720 ✓ Addl. subsidy sanctd
+3849 ✓
−648 ✓ cl. B.B.E.
+3201
−8792 D.A.
−13201
−5591
+1384 subsidy
−6975

The E.E. fund budget of the Ml. cl., Dindigul, revised with reference to the instructions in the Memo at pp1-2 e.f is expected to close with a deficit of Rs 5,591. As the E.E. fund has opened with a surplus of Rs 9,315 on 1.4.45, the subsidy of Rs 1,384 paid to the cl in 44-45 will have to be recovered. The deficit will then be Rs 6,975. ✓

2. L.A. may be requested to say whether the deficit referred to above can be met from the arrears of toll compensation (Rs 39,004-6-0) sanctioned ~~to the cl.~~ If this is not possible, the question of raising the rate of edn tax will have to be considered. The ~~rate~~ total rate of taxation in this mpty is 18 7/8 p.c and ~~the~~ maximum rate at which tax can be levied is 20 p.c. If the rate of education tax is increased by 1 1/8 p.c.p.a. from 3 p.c. to 4 1/8 p.c. from 1.10.45, the cl. will get an additional net income of Rs 4,433 in 45-46 and the deficit will be reduced to Rs 2,542. If the gl. funds cannot meet any portion of the deficit ~~and if education tax cannot be raised~~, a subsidy equal to 2/3 of the deficit will have to be paid to the cl.

24750
−1100
3)23650
7883
2
8)3941
492
4433

5591
4433
1158

6975
−4433
2542

22.9.45
22.9.45
23/9/45

L.A. dept.
(C).

The B.E. of the Dindigul Ml. cl. for 1945-6, as revised with reference to the orders of government and the actual balance ~~of~~ on 1.4.45 and after taking into account the additional expenditure of Rs 30,731 involved in the payment of dearness and war allowances at enhanced rates from 1-1-45 and the additional provision of Rs 1,400 required ~~for incomplete works and~~ for the payment of outstanding bills on 1-4-45, closes with a nil balance against the prescribed minimum closing balance of Rs 12,045 without taking credit for the arrear toll compensation of Rs 39,004 sanctioned to this Council in the current year. The council can therefore ~~secure a working balance and~~ meet the deficit of Rs 6,975 in the E.E Account referred to in para 1 on p 31 above from the arrear toll compensation. Still there will be a balance of Rs 32,029 under the arrear toll compensation. The Cl. can find the minimum balance required (Rs 12,045) from this amount.

39004
6975
32,029

N.K.
25.9.45.

25.9.45

28.9.45

[illegible]

The additional contribution from the Gl funds to the E.E. Fund may be fixed at Rs 6975. The Council may be asked to contribute this sum to the the E.E. Fund and to refund Rs 1384, the grant paid to the council in 1944-45 towards the ~~payment~~ cost of D.A. ~~to~~

W/
28.9.45

28/9/45

2/10/45

P.T.O.
p 34 infra

p 45 CF
61

(61)

Municipal Council, Madura.

Rs
Actual OB 29,125
B.E OB 22048
7077
CL B 7221
14298
Add'l inc. from Educn tax 18746
33044
D.A -36316
3272

The E.E. fund budget of the M. C., Madura, revised with reference to the information furnished by the Commr, in his letter at pp 45-46 c. is expected to close with a deficit of Rs 3,272 (The deficit of Rs 13,272 worked out by the Commissioner seems to be a clerical error). No subsidy was paid to the Cl in 44-45 towards the payment of dearness allowance.

2. L.A. may be requested to say whether the deficit can be met from the arrears of toll compensation ~~so~~ (Rs 1,45,183) sanctioned to the Cl. The total rate of taxation in the Mpty is $18\frac{3}{4}$ p.c and the maximum rate at which tax can be levied is 22 p.c. Education tax is levied at $2\frac{1}{4}$ p.c.p.a. ~~There is scope for increasing~~ One per cent of tax will fetch an income of Rs 53,000; but additional taxation seems unnecessary, in view of the large sum of arrears of toll compensation sanctioned to the Cl. L.A may however see for remarks.

22.9.45
22.9.45

23/9/45

N.K. (2)
24.9.45

L. A. Department

Pl. see the note of the E and P.H. (C.) Department above. ~~The file has been sent to this Deptt. for noting as to what additional Contribution this Municipal Council can pay from its General Account to the E.E. account over and above the Contribution already approved.~~

x as revised by Govt

The B.E. of the Madura Municipal council for 1945-6 as revised with reference to the actual balance on 1.4.45. and after taking into account the additional expenditure of Rs 1,34,414 involved in the payment of dearness and war allowances at enhanced rates from 1-1-45. ~~and the~~ closes with a ~~surplus~~ balance of of Rs 4,34,259 against the prescribed minimum closing balance of Rs ~~5,14,561~~ 65,410 without taking credit for the arrear toll compensation of Rs 1,45,183 sanctioned to this council in the current year. The council can, therefore, meet the deficit of Rs 3,272 in the E. E. Account from the arrear toll compensation.

N.K.
25.9.45

25.9.45

26.9.45

Education & P. [illegible]

The council may be asked to meet the deficit in the E. E. fund by additional contribution ~~from~~ its gl funds.

28.9.45

28/9/45

28/9/45

---

(62)

Municipal Council, Virudhunagar.

1831 Actual 10-15
1328 D.B. B.E.
+503
68 closing bal. B.E.
571 ✓
6211 D.A
−571
5640

The E. E. fund of the budget of the M. Cl, Virudhunagar, for 45-46, revised with reference to the instructions in the Memo: at pp 1-2 c.f. is expected to close with a deficit of Rs 5,640. No subsidy was paid to the Cl. in 44-45 towards the payment of dearness allowance.

2. R.A. may be requested to say whether the deficit referred to above can be met from the arrears of toll compensation (Rs. 30,336-12-0) sanctioned to the Cl. If this is not possible, the question of raising the rate of education tax will have to be considered. The total rate of taxation in this Mpty is 19½ p.c. and the maximum rate at which tax can be levied is 20 p.c. If education tax is increased from 2½ p.c. p.a. to 3 p.c with effect from 1.10.45, the Cl will get an additional net income of Rs. 1930 in 1945-46 and the deficit will be reduced to Rs. 3,710. A subsidy equal to two-thirds of the deficit that cannot be met by additional taxation or additional contribution from gl. funds will have to be paid to the Cl.

2½ = 20000
700
19300 × 2
5
5) 38600
7720 — for full year
2
2) 3860 ½ p.c. for ½ year
1930

5640
1930
3710

22.9.45

22.9.45

23/9/45

L. A. Sept

(x) as revised by Govt.

NO outstanding bill

The general fund B.E. (x) of the Virudhunagar Ml. Cl. for 1945-46, as revised with reference to the actual balance on 1.4.45 and after taking into account the additional exp involved in the payment of dearness & war allowances at enhanced rates from 1.1.45, closes with a balance of Rs 25,154 without taking credit for the arrears of toll compensation ~~sanctioned~~ of Rs 30,336-12-0 sanctioned to it in the current year. This Dept. may therefore agree to the deficit of Rs 5640 in the E. E. Acct. at the end of 1945-46 being met from the arrears of toll compensation.

26.9.45

.9.45

E.E.Fund. [illegible]

The council may be asked to pay an additional contribution of Rs 5640 from its Gl. funds to the E. E. Fund.

28-9-45

28/9/45

P.T.O

p-38 infra

3959 Actuals
-1580 D.B.
+2379
-6240 D.A
2379
-3861
+460
-3401

Municipal Council, Karaikkudi.

The E.E. fund budget of the M. C., Karaikkudi, for 45-46, revised with reference to the instructions in the Memo. at pp 1-2 e.f. is expected to close with a deficit of Rs 3,401. No subsidy was paid to the Cl. in 44-45 towards the payment of dearness allowance.

2. L.A. may be requested to state whether the deficit referred to above can be met from the arrears of toll compensation ~~to~~ (Rs 67,174-4-0) sanctioned to the Cl. If this is not possible, the question of raising the rate of education tax will have to be considered. The total rate of ~~ed~~ taxation in this Mpty is 8½ p.c. and the maximum rate at which tax can be levied ~~on~~ is 15 p.c. If the rate of education tax is increased by ½ from 1 p.c to 1½ p.c., ~~the~~ from 1.10.45, the Cl. will get an additional income of Rs. 3432 in 1945-46 and the deficit will be avoided. But, in view of the large sum of arrears of toll compensation sanctioned to the Cl., additional taxation does not seem necessary. L.A. may, however, see for remarks.

4(13730 — for full year
3432
2432

22-9-45

27/9/45

28/9/45

L A Dept
C.

The General Fund Budget Estimate of the Karaikudi M.C for 1945-46, as revised with reference to the orders of Govt. (on budget) and the actual balance on 1-4-45 and after taking into account the additional expenditure involved in the payment of dearness and war allowances at enhanced rates with effect from 1-1-45, closes with a deficit of Rs 13,781 against the prescribed minimum balance of Rs 10,390. Out of the arrear Toll compensation of Rs 67,174 sanctioned to this Council in the current year a sum of Rs 24171 will be required to wipe off the deficit under the General Account Ordinary ~~and~~ to secure the prescribed minimum closing balance. ~~[illegible]~~. There will still be a balance of Rs 43,0 under the arrear Toll compensation. The Council can mee

No outstanding bill

-13781
10390
24171

67174
24171

the deficit of Rs 3401 for under the Elementary Education Account from this balance

25-9-45
25.9.45
28.9.45

Circulate J.P. Hope

The council may be directed to pay an addl. contribution of Rs 3401 from its gl. funds to the E.E. Fund.

28.9.45
28/9/45
28/9/45

P.T.O.
p 40 infra

6x

Municipal Council, Palamcottah

p 53 CF

5788
5202
586
1072
7658 ✓
-3400 D.A.
1658
-1742

The E.E. fund budget of the M.C. Palamcottah, for 45-46, revised with reference to the instructions in the Memo at pp1-2 c.f. is expected to close with a deficit of Rs 1742. No subsidy was paid to the cl. in 44-45 towards the payment of dearness allowance

2. L.A. may be requested to state whether the deficit referred to above can be met from the arrears of toll compensation (Rs. 27,086-6-0) sanctioned to the cl. If this is not possible, the question of increasing the rate of education tax will have to be considered. The total rate of taxation in the Mpty is 14 p.c. and the maximum rate at which tax can be levied is 15 p.c. If the rate of edn. tax is increased from 1 p.c. to $1\frac{3}{4}$ p.c. p.a. with effect from 1.10.45, the cl. will get an additional net income of Rs 1740 in 1945-46 and the deficit will be reduced to Rs 2. which may be met from gl. funds.

4880
-240 ✓
4640
2
2320×3
4
6960
1740

22.9.45
22.9.45
23/9/45

89
24.9.45

The B.E. of the council for 1945-46 as revised by Govt. and the actual balance on 1-4-45 and after taking into account the additional expenditure involved in the payment of dearness and war allowances at enhanced rates with effect from 1.4.45 closes with a deficit of Rs Rs. 9696 against the prescribed minimum balance of Rs 6480. Out of the arrear toll compensation of Rs. 27,086 sanctioned to this council in the current year a sum of Rs 16,176 will be required to wipe off the deficit under the Genl account ordinary and to secure the prescribed minimum closing balance. There will still be a balance of Rs. 10,910 under the arrear toll compensation. The Council can meet the deficit of Rs 1742 under the E.E. account from this balance.

No bills outstanding on 1-4-45

-9696
-6480
-16176

27086
16176
10910

25/9/45
25.9.45
26.9.45

Educational S.P. Hopkins

The Council may be directed to contribute an addl. sum of Rs 1742 from its Gl funds to the E. E. fund.

W/ 28.9.45

OSM 28/9/45

28/9/45

P.T.O

(64/65) p 55 CF 65

Municipal Council, Anakapalle.

769 Add D.B
086 D.A
683
D.A
2
3
9
6
13
499
912

The E.E. fund budget of the M.cl, Anakapalle, for 45-46, revised with reference to the instructions in the Memo. at pp1-2 c.f. is expected to close with a deficit of Rs 1,413. As the E.E. fund has opened with a balance of Rs 4,769, the subsidy of Rs 1,499 paid to the Cl. in 44-45 towards the payment of dearness allowance should be recovered. The deficit will then be Rs 2,912. L.A. may be requested to state whether the deficit of Rs 2,912 can be met from the arrears of toll compensation (Rs. 27,086-6-0) sanctioned to the Cl. If this is not possible, the question of raising the rate of edn. tax will have to be considered. The total rate of edn. tax in the rpty is 13 p.c and the maximum rate at which tax can be levied is 15 p.c. If the rate of edn. tax is increased from 1 p.c. p.a to 2¼ p.c. from 1.10.45 the Cl. will get an additional income of Rs 3,087 in 45-46 and the deficit will be avoided.

22.9.45 W 22.9.45

OSM 23/9/45

L.A. Dept

Revised with reference to the actual opening balance on 1-4-45 and after taking into account the additional expenditure involved in the payment of dearness and war allowances at increased rates, the [illegible] of the Anakapalle M.Cl. for 1945-46 is expected to close with a balance of Rs. 8,057 against the [illegible] minimum balance of Rs. 8,812. The arrear toll compensation sanctioned to the Cl. is Rs 27,086. Out of this a sum of Rs. 755 (Rs 8,812 — Rs 8,057) is required to make up the deficit [illegible] the required minimum balance under the [illegible]. The balance of arrear toll compensation would be Rs. 26,331 and the deficit of Rs. 2,912 under the E.E. fund can be met from this amount.

P.T.

21/9/45

19/9/45

[illegible] H. Dept.

The council may be directed to credit a sum of Rs 2912 from its Gl. funds to the E.E. Fund and to refund Rs 1499, the subsidy paid to it in 1944-45 towards the cost of dearness allowance.

W/ 28/9/45

28/9/45

W/ [illegible]

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-410
+262
-141
-10
-10
-2
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1 p c = 4946
½ p c = 2473
¼ p c = 617
        3087
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27086
  755
26331
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E. [illegible] (A)

Draft approved subject to the alteration marked

D.H. (6)

Of. for approval

1-11-45

161 Cls.
81

164

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT
(Education)

Memorandum No. 22762 A/45-5, 26th October 1945

idies—Elementary education—Certain municipal councils—Dearness allowance to the staff paid from the
y Education Fund—Excess subsidy paid in 1944-45—Recovery—Orders passed.

NOV 1945 M

he following papers:—

G.O. No. 1173, L.A., dated 28th May 1945.
Reports from the Commissioners of municipalities.

um—No. 22762 A/45-5, Education, dated 26th October 1945.

were paid to municipal councils in 1944-45 from the Elementary Education Fund on the assumption
e cost of dearness allowance to the staff paid that the fund would close with a nil balance at the end of

= 1 =

44

MEMO. No. 22762 A/45-5, EDUCATION, 26TH OCTOBER 1945

that year. As the elementary education funds of the following municipal councils worked at surplus in 1944–45, they are requested to refund the amount as shown against them and to report the fact to Government :—

	RS.		RS.
1. Vellore	1,542	5. Guntur ..	1,019
2. Bellary	325	6. Udipi ..	654
3. Dharapuram ..	1,757	7. Dindigul ..	1,384
4. Rajahmundry ..	1,991	8. Anakapalle ..	1,499.

2. The municipal councils mentioned below should adjust from the arrears of toll compensation sanctioned to them the amounts shown against them to avoid a deficit in their Elementary Education Fund Accounts in 1945–46 :—

	RS.		RS.
1. Hindupur ..	4,165	9. Mangalore ..	2,760
2. Vellore ..	11,181	10. Dindigul ..	6,975
3. Dharapuram ..	8,433	11. Madura ..	3,272
4. Erode ..	3,404	12. Virudhunagar ..	5,640
5. Tirupur ..	3,351	13. Karaikudi ..	3,401
6. Pollachi ..	7,004	14. Palamcotttah ..	1,742
7. Peddapuram ..	248	15. Anakapalle ..	2,912
8. Guntur ..	95		

3. The Municipal Council, Udipi, should pay an additional contribution of Rs. 2,411 from its general funds to the Elementary Education Fund to cover the deficit in the fund.

/ ~~(By order)~~

M. V. Subramanian, /2
~~J. B. MENAN,~~
/ ~~Assistant~~ *Secretary to Government.* /2

To the Executive Authorities of Municipal Councils concerned (through the Chairmen of Municipal Councils).
" Accountant-General.
" Director of Public Instruction.

To " Examiner of Local Fund Accounts.
" Inspector of Municipal Councils and Local Boards.
" Local Administration Department.

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67 (67) E+ 40 161 81

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GOVE... 29 OCT 1945

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Memo. No. 22762 A/45-5 Edn., d/26.10.45

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J. [illegible]
Asst. Secretary to Govt.

28/10/45

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