Clue

Sectt. II-27—39,004—24-10-44.

Edn (1945) Department.

Ms. SERIES. ①

G.O. No. 407 Edn

Dated 19-3-1945

[Despatch Abstract.]

BUDGET ESTIMATE 1945-46 - Elementary Education Fund - Municipal Council - Tirupattur - Orders passed.

Back Papers.

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

Further Papers.

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

X B

PROCEEDINGS OF THE DIRECTOR OF PUBLIC INSTRUCTION MADRAS.
R.O.P.NO.62-B-3/44-45, Dated 17-2-1945.
£@£

(2)

ASST. SECRETARY TO GOVERNMENT
20 FEB 1945
EDUCATION AND PUBLIC HEALTH DEPT.

Subject: Elementary Education Fund - Budget Estimate for 1945-46 - Municipal Council, Tirupattur.

Submitted.

2. Revised Estimate for 1944-45.

The expenditure under "ordinary" is in excess of the sanctioned budget. Sanction of Government is necessary for the excess expenditure.

07310

3. Budget Estimate for 1945-46:

The amount shown against "collection charges" on the receipt side both in the Revised Estimate for 1944-45 and Budget Estimate for 1945-46 should be transferred to the Expenditure side and shown under "staff."

4. The credit taken for Government grant under Sec. 37 of the Act is liable to revision with reference to the actual amount of education tax realised and adjusted to the fund during 1944-45.

5. The usual establishment schedule has not been sent.

Since recd - pp 7-8 infra

6. The council's resolution too has not been sent. It has been called for and will be submitted as soon as it is received.

7. Accommodation has to be improved in the case of 5 boys' schools and 2 girls' schools. Steps should be taken to rectify the defects at an early date.

8. The Muslim Higher Elementary Girls' Schools is in need of an additional secondary grade teacher. Since there are 6 teachers on the staff of the Kangani St. Girls' school, a Secondary Grade Teacher should be appointed as Head Mistress of the School

Dearness allowance grant 2462

9. The Muslim Higher Elementary school for girls is also in need of some additional equipment.

10. Time scales of pay are adopted. Leave salary and dearness allowance are paid.

for Director of Public Instruction.

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

RVR 19/2/-

Sd
19/2

RxFxQ.

Copy of letter from the Commissioner-Delegate, Municipal Council, Tirupattur N.A. Roc.B.1/6122/44, dated 12th Feb. 1945 to the Director of Public Instruction, Madras.

£@£

Sub: Budget - Elementary Education Fund - 1945_46 - Tirupattur Municipality - Forwarded.

I send herewith in duplicateand budget estimate of this Council for 1945-46 in the prescribed form.

2. The provision made in the budget in regard to staff, equipment etc. is based on the actual requirements of each school and funds available for expenditure on them.

3. The increased provision in 1944-45 and 1945-46 under staff is due to the payment of dearness allowance at enhanced rates. The increase in the above years for furniture, books and maps is due to the fact that the Elementary Schools are badly in need of furniture and class text books and as they were not supplied in 1943-44 they will be supplied in 1944-45 and 45-46.

257 Edn
20/2/45

(TRUE COPY)

TIRUPATTUR MUNICIPALITY.

ELEMENTARY EDUCATION BUDGET FOR 1945-46.

ABSTRACT OF ACCOUNTS.

Description of accounts.	Opening balance.	Receipts.	Total.	Expenditure.	Closing Balance.
Ordinary	-325 ✓	36482	36157	35900	257
Capital	6900	--	6900	---	6900
Total :	6575	36482	43057	35900	7157

made up of
Rs 5500 in 1943-44
1400 in 1944-45
6900 - Receipts Capital see

R .R.12/2/P.

12.2.45
COMMISSIONER'S DELEGATE.

RECEIPTS.

Actuals of 1943-44.	Revised estimate for 1944-45	Head of account.	Budget estimate for 1945---1946.
2203	4314 1197-after auditors deduct	Opening balance	6575
		Ordinary.	
		1. Education Tax	
9447	10880	Gross collections	11000
880	1300	Deduct collection charges	1270
8567	9580	Net	9730
8	30	6. Other receipts	30
3187	3338 3100	7. Government grant-	
		i. Under section 37 of the Elementary Education Act.	3200
10850	10850	ii. Under prvise to section 37 of the Elementary Education Act.	10850
2174	8078	iii. For payment of dearness allowance to teachers.	8112 [illegible]
4562	4560	8. Contribution form the General account	4560
9	-	Deduct refunds	
29339	36198 36436	Total-ordinary.	36482
		Capital.	
5000	--	3. Loans.	
500	1400	3. Investment realised. Sale of building	
5500	1400	Total-Capital	~~36482~~
34839	37598	Total receipts--ordinary and capital	36482
37042	41912	Grant total including opening balance.	43057

4560
8550
13110

EXPENDITURE.

Actuals of 1943-44	Revised estimate for 1944-45.	Head of account.	Budget estimate for 1945----1946.
		Ordinary.	
		1. Staff-Salaries and allowances:-	
26316	28330	Masters	28720
201	277	Clerks and servants	280
1042	1030	Contribution to Provident Fund	1200
		2. Contingencies and eqipment-contingencies.	
2872	2700	House rent	2700
2251	2600	Other items	2600
		Equipment.	
25	300	Furniture and apparatus	300
21	100	Library books and maps	100
		Other items.	
		Repairs to buildings.	
32728	35337 + 442 (repayment of loan) 35779	Total-ordinary	35900 442
		Capital	
32728	35337	Total expenditure-ordinary and capital	35900
4314	6575	Closing balance	7157
37042	41912	Grand total including closing balance.	43057

RE
8750
8512
238

4560
8750
13310

8750
8550
200

2203
29339
31542

32728 -
31542
-1186

36198
35337
861

1186 -
861
-325

	No. of schools having in it as the highest standard.							
	VIII.	VII.	VI.	V.	IV.	III.	II.	I.
1. No of schools on the date of submission of the budget.	3	1	-	9	-	1	-	-
2. No. of schools proposed to be newly opened during the next year.	-	-	-	-	-	-	-	-

3. No. of teachers on the date of submission of the budget with their scales of pay and the No. in each.	No. 72, Viz., 30-2/2-50=4; 25-2/2-45= 6 25-1/2-29-2/2-35= 24; 20-1/2-24/2/2=30=36 20-1/2-25=1; Rs. 10= 1
4. No. of teachers whose pay is proposed to be aletered (1) in existing schools and (2) in schools to be newly opened with their scales of pay and the no. in each.	N I L.
5. If the no. of teachers is proposed to be increased the No. and that will be increased (1) in existing schools and (2) in schools to be newly opened with their scales of pay and No. in each and how it is proposed to meet the extra cost.	N I L.

R.R. 12/2/P.

12.2.45

COMMISSIONER, DELEGATE.

~~A~~ B ⑤ 7

ASST. SECRETARY TO GOVERNMENT
2 MAR 1945
EDUCATION AND PUBLIC HEALTH DEPT.

R.O.P.No.62 B3/44-45.

Office of the Director of Public Instruction, Madras, dated 28-2-45.

From

Dr. B. B. Dey., D.Sc.(Lond.), F.R.I.C.,
Offg. Director of Public Instruction, Madras.

To

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

Sir,

08613

Sub: Elementary Education Fund - Budget Estimate for 1945-46 - Municipal Council, Tirupattur.

Ref: My Endt. R.O.P.No.62 B3/44-45, dated 17-2-45.

@@@@

plante

In continuation of my Endt. referred to above I submit herewith a copy of the Council's resolution No.225, dated 21-12-44.

8/1

TRB.28/2

for Director of Public Instruction.

8

9

(6)

Copy of Council Resolution No.225 dated 21st December'44.

Revised Budget for 1944-45, budget estimate for 1945--46 and the establishment schedule-both general and Elementary Education.

.....

Resolution:-

The Commissioner's note and the Sub-Committee's recommendation were read. The Sub-Committee's recommendation is approved. According to it 8 ~~instalemts~~ instalments of fees will be collected in the High School as before. Provision under Commissioner's pay will be increased by Rs.220/- in 44-45 and 660/- in 45-46. According to the Commissioner's note the provision for road maintenance will be reduced to Rs.6000/- in each of the years 1944-45 and 1945-46. It is not possible to allot funds for Malaria staff. Rs.100/-is allotted for Malaria contingencies. The contribution of Rs.2940/-. To ~~contribution of~~ water supply account will be withheld both for 1944-45 and 1945-46.

Though the Elementary Education fund closes with a deficit it is not possible to retrench expenditure. The Council therefore, requests Government to enhance the Grant paid to it.

If it is found necessary to appoint malaria staff the Council requests Government to appoint them at their cost in view of the financial condition of this council.

Sd. V.S.Veerabadra
Mudaliar,
Chairman.

(True copy)

R.R.22/2/A.

COMMISSIONER.

80/19/3 e ⑦ 11

EXPN(B)

Budget Estimate 1945-46. E.E. Fund - Ml cl. Tirupattur
Orders passed

From the DPI. Ref no 62-B-3/44-45 d/17-2-45
Order Ms no 407 Edn dated 19.3.45.

A/19/3

The Govt pass the following orders on the RE for 1944-45 and the B.E for 1945-46 of the E.E. Fund under the control of the Ml cl, Tirupattur

Para 3(i) p 1 of

2. R-E for 1944-45. Receipts (i). According to the audited accounts for 1943-44. the opening balance for 1944-5 should be minus Rs 1197.

3(ii) - Ibid.
(not pick up)

(ii). The credit taken for govt grant under sec 37 of the E.E. Act should be raised from Rs 3,100 to Rs 3,328 with reference to Go no 304 Edn of 2.3.45

Para 3(iv) on p 1 of

(iii) Expenditure - A provision of Rs 442 should be made for the repayment of the first instalment of the loan of Rs 5000 taken for acquisition of buildings for elementary schools.

Para 2 on p 1 CF

(iv). The expenditure under 'ordinary' is in excess of the sanctioned budget - Sanction of govt should be obtained for the excess expenditure.

3 B.E for 1945-46 Receipts (i) The credit taken for govt grant under Sec. 37 of the E.E. Act is liable to revision with reference to the actual amount of education tax realized and adjusted to the fund during 1944-45

ii The credit taken for a subsidy of Rs 8,112 for payment of dearness allowance to teachers should be omitted

Expenditure (iii). A provision of Rs 442 should be made for the repayment of the second instalment of the loan referred to in para 2 (iii) above.

Para 4(i) on p 1 of

4. If the estimates are modified as indicated in paras 2 & 3 above, the B.E for 1945-46 will open with a deficit of Rs 540 and close with a deficit of

12

Rs 8,512. In order to avoid this deficit and to provide a small balance, the Govt under Section 32 (1-b) of the Madras Elementary Edn Act direct that the contribution from General funds for 1945-46 be raised from Rs 4560 to Rs ~~13,310~~. 13,110

4560
8750
13310

~~4~~5 ~~An~~ extract of the remarks of the DPI in paras 3, 7, 8 & 9 of his Endt read above is communicated to the Commissioner for information & necessary action

~~5~~6. The sanctioned budget for 1945-46 will be as shown in the annexure

4,560

USR
9.3.45

9.3.45

To The Commissioner ~~[illegible]~~ Mty
through the CMC.
.. with extract of DPI's remarks
.. DPI
.. Exr of L. F. Accts
.. L.A. Deptt

Despd

20/3

Annexure

	Rs
Opening balance (as revised)	– 540
Receipts – Ordinary	
Education tax	11,000
Other receipts	30
Govt grant	
(i) Under section 37 of the E.E. Act	3,200
(ii) Under the proviso to sec 37 of the E.E. Act	10850
Contribution from general Account	13,110 ~~13,310~~
Total ordinary	~~38,390~~ 38,190
Grand total including opening balance	~~37,860~~ 37,650

Expenditure – Ordinary	Rs
1. Staff – Salaries & allowances	
Masters	28,720
Clerks & Servants	280
Contribution to Provident Fund	1,200
Edn tax – collection charges	1,270
2. Contingencies & equipment	
Contingencies	
House rent	2,700
Other items	2,600
Equipment	
Furniture & apparatus	300
Library books & maps	100
3. Repayment of loan	442
Total ordinary	37612
Closing balance	~~238~~ 38

9.3.45

USR
9.3.45

A

From
Sri G. Srinivasan, B. A., Commissioner,
Municipal council, Tirupattur,

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

ASST. SECRETARY TO GOVT.
20 JUL 1945
EDUCATION AND PUBLIC HEALTH DEPT.

(B) 13

L.Dis.4337/45. Dated:- 17-7-'45.

Sir,

Sub:- Budget estimate-1945-46-Elementary education fund-local bodies-financial position-review-

32760

Ref:- Government Memo No.22762 A.45.1.Education dated 10-7-45.

I submit herewith the particulars called for.

1. Actual opening balance on 1-4-45. .. Rs. 700--4--11.
2. Additional income under G.O.No.530 Education dated 6-4-45. .. 288--9--6.
   not pressing
3. Additional expenditure under G.O.No.1173 L.A., dated 28-5-45. .. 6915--0--0.
   not pressing
4. Anticipated closing balance for 1945-46 plus or minus. .. — 5348--1--7.
5. Proposals for avoding deficit if any .. There are no ways by which such a huge deficit can be met unless Government comes to the rescue by paying grant.

1M

G. Srinivasan 18.7.45
Commissioner.

Forwarded:
V. S. [illegible] 18.7.45
Chairman.

18.7.45

R.R.17/7/P.

14

Tirupattur

540
700-4-11
1240-4-11
288-9-6
1528-16-5
38
72
6
1728
432
604
6915
1566-14
5348-1-7

535
12/9

(9) 15

E and P.H.(A)

C.No. 32760A/45

p.l.e.f.

p.4.n.f.

Subsidy - Municipal Council, Tirupattur - Towards the grant of dearness allowance to elementary school teachers - Sanctioned.

From the Commissioner, Tirupattur Mpty., L.Dis, 4337/45, d/ 17.7.45

Memo: No. 32760 A/45-3 Education, d/ 13-9-45.

The Government sanction the payment in the current year to the Municipal Council, Tirupattur of a subsidy of Rs. 3,565 (Rupees three thousand five hundred and sixtyfive only) towards the grant of dearness allowance to teachers in elementary schools.

2. The Accountant-General is requested to place the amount at the disposal of the Municipal Council at an early date. The Commissioner should present the necessary bill at the Treasury for obtaining payment of the amount or for getting it adjusted.

3. The expenditure will be met from the appropriation under "37. Edn. 1. Primary - Grants to

~~D5~~ 16

local bodies for primary education - A - Local bodies - I. Ordinary areas - 4. Teaching - Authorized" in the Annual Estimate of Expenditure for 1945-46.

4. ~~The Commissioner is informed that the need for the payment of additional~~ The question of paying further subsidy to the council towards the deficit, if any, in the E.E. Fund account for 1945-46, ~~if any~~, will be ~~examined~~ considered early in January 1946 on receipt of the revised estimate ~~of the Fund~~ for the year.

33760A/45

9/9/45

W 11.9.45

12-9-45

To the Commissioner,
Tiruppattur Mpty,
(thro' the C.M.C.)
" the D.P.I.
" Accountant General
(through Finance)
" Examiner of L.F.A.
" L.A. Deptt.
~~" Fin (W & M)~~

Despd 14-9

(1280)

From
Sri. G. Ganapathy,
Municipal Commissioner,
Tiruppattur. N.A.

L.A. DEPT. 15 NOV 1946 37653 SECRETARIAT, MADRAS

To
The Secretary to Government,
Local Administration
Department,
MADRAS.

Through
The Director of Public Instruction,
MADRAS.

(10)

R.O.C. B1/7222/46. Dated:- 8-11-46.

ASST. SECRETARY TO GOVERNMENT 73264 29 NOV 1946 EDUCATION AND PUBLIC HEALTH

Sir,

Sub:- Accounts-Elementary-Education Fund-1945-46-Expenditure in excess of Budget provision-sanction solicited.

P.G. 18/11

In submitting herewith an extract of paragraph 7 of the Elementary Education fund Audit Report of this council for 1945-46 I have the honour to submit as follows:-

L.A.D / D

2. At the time of preparing the budget estimate of this council for 1945-46 the rate of dearness allowance that was being paid to the staff was Rs. 10-0-0 and Rs. 13-0-0 P.M and provision was made in the budget for payment of the allowance at this rate. In G.O. No. 1175 L.A., dated 28-5-45 the Government enhanced these rates with retrospective effect from 1-1-45 and on account of payment at this enhanced rate the budget provision under "staff salaries and allowances of masters" had to be exceeded.

E & PH. W.O.

20.11.46.

21.11.46

3. The owners of two buildings in which 2 Elementary schools were located applied to the Rent Controller to evict the Municipality from the buildings and put them in their possession. On an order from the Rent Controller the schools had to be shifted to buildings on higher rents. Hence was the increase under "House Rent". This increase was not anticipated at the time of preparation of the Budget.

26/11

M.v. 37653-D 26/11/46

4. On account of these unexpected increases the budget allotments had to be exceeded and as there was no other item from which re-appropriation could be made the excess had to be met from the closing balance. This diversion was, however, approved and sanctioned by the council in its resolution No. 317 dated 29-3-46.

5. However as an objection has now been raised in audit I request that the Government may be pleased to sanction the excess expenditure. An application for allotment in Form C is submitted herewith.

Enclosure:- Application for allotment
Extract of para 7.

G. Ganapathy
COMMISSIONER 9-11

DIRECTOR OF PUBLIC INSTRUCTION 10942 12 NOV 1946 MADRAS

Forwarded.

Vice Chairman. 10/11/46

Mn. 9/11.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE TIRUPPATTUR MUNICIPAL COUNCIL OF THE NORTH ARCOT DISTRICT FOR THE YEAR 1945-46.

7. EXPENDITURE IN EXCESS OF BUDGET PROVISION.

Expenditure was incurred during the year in excess of the budget provision under the following head of account. It exceeded even the provision in the revised budget. As no transfer of allotment was sanctioned by the council and as the total expenditure exceeded the total budget provision the sanction of Government is necessary under rule 5 of the rules issued with G.O.No. 139 Edn., dated 29th January 1942:--

Head of account.	Budget.	Revised budget.	Expenditures.
(i) Salaries of Masters.	28,720	35,000	36,013.
(ii) Collection charges.	1,270	1,000	1,431.
(iii) House rent.	2,700	2,730	2,823-11-2.
(iv) Total Expenditure.	37,612	43,777	44,843.

(True copy)

M. F. No. 121.

Elementary Education fund accounts.

FORM C.

Application for Allotment or Additional Allotment of Funds from the Balance required by the Municipal Council.

Particular work or purpose. (1)	Head of account in which or name of work, etc., for which additional allotment is required. (2)	Amount provided for the work or purpose in the budget. (3)	Amount subsequently allotted or transferred. (4)	Amount spent up to date. (5)	Amount required to meet probable expenditure up to the end of the year. (6)	Amount now required by transfer from the balance. (7)	Reasons for exceeding the original allotment. (8)	Reference to previous correspondence and the number and date of the council's sanction. (9)	Amount of closing balance provided in the budget as revised with reference to the actual opening balance of the year. (10)	Total of all allotments made from such balance including those now applied for. (11)	Net balance available. (12)	Five per cent of estimated receipts. (13)	REMARKS. (14)
Elementary education fund account	Salaries and allowances – 1. masters including provident fund.	29720	- 13·11	35063	-	5343	Payment of dearness allowance at enhanced rates.						
	2. clerks and servants.	280	-	321	-	41							
	3. House rent.	2700		2824	-	124	Increase of rent of building.						
	4. contingencies – other items.	2600	-	3453	-	853	Payment of dearness allowance to contingent menials and increase of contingent charges and cost for postage stamps.		8173	6361	1812	-	-

Chairman.
26/3/46

NOTE.—It should be explained in the Remarks column how the difference between Columns (6) and (7) is proposed to be met.

Sanctioned in C.R. No. 317 dated 29-3-46 subject to the modification.

Chairman.
30/3/46

①

F 20

Edn. H (C-1)

The G.O. in which the B.E. for 1945-46 was approved is put up in a file now in L.A. dept.

This may lie over till 15-12-46 or till the G.O. becomes available whichever is earlier.

7/12/46.

18/12/46

9/12/46

[illegible] 8/12 [illegible]

29/11

3/12

N. Dis 10942 B8/46 d/ 13-XI-46

Submitted.

For Director of Public Instruction

13/XI 13.11

To

The Secy to Govt

~~Edn. & P.H.~~ L.A. dept.

---

⑫ 2) ~~Edn. H (C-1)~~

19/12 57 18/12

B.E.–1945-46 – E.E. fund – rel. cl., Tiruppattur – Excess expenditure.

From the Commr., Tiruppattur Mty.,
R.O.C. No. B1. 7222/46 d/ 8.11.46
" " D.P.I. N. Dis. 10942 B8/46 d/ 13.11.46.

Memo: No. 73264 C-1/46-1 Edn. d/ 18/12/46

p 1 c.f.
p 4 c.f.

The action of the rel. cl., Tiruppattur in having incurred in 1945-46, expenditure in excess of the provision in the B.E. of the E.E. fund for that year approved in G.O. 487 Edn., d/ 6.3.46, is ratified.

pp 15-16 c.f. of (V) incl. f.

16/12/46

17/12/46

To the Commr.
Tiruppattur Mty
(Thro' the C.M.C.)
" " D.P.I.
" " Exr. of L.F.A

16/12

19/12

22

(13) Notes E 1

E+P.H(B)

Budget Estimate 1945-46. Elementary Education Fund
Municipal Council, Tirupattur
From the DPI RoP. no 62-B-3/44-45 d/17-2-45

The R.E for 1944-45 and the B.E for 1945-46 of the E.E. Fund under the control of the Tirupattur Mcl are examined below.

2 The sanctioned budget for 1944-45 is at (Q) p17 cf

Put up in the general budget file recd from D.A

3. R.E for 1944-45. Receipts (i). According to Audited accounts, for 1943-44, the E.E. Fund - Ordinary - closed with a deficit of Rs 1197-6-8. The opening balance for 1944-45 should therefore be minus Rs 1197.

(ii). The credit taken for govt grant under Sec. 37 of E.E. Act should be raised from Rs 3,100 to Rs 3,328 with reference to G.O. no 304 Edn d/ 2-3-45.

(not put up)

(iii) The credit for a subsidy of Rs 8078 for the payment of dearness allowance may be allowed to stand as the E.E. Fund is expected to work at a deficit during the current year

G.O 1476 Edn (H)
2.11.43
[illegible] D.A

(iv) Expenditure. The Council has taken a loan of Rs 5000 in 1943-44 (for acqn. of buildings for elementary Schools) repayable in 15 instalments of Rs 442 each. Provision should be made for the repayment of the first instalment of this loan.

(v). If the Budget is modified as indicated above, it will close with a deficit of Rs 540. As the general account is also expected to work at a deficit, it is perhaps unnecessary to increase the contribution from general funds to avoid this deficit

ASST. SECRETARY TO GOVERNMENT
10 MAR 1945
EDUCATION AND PUBLIC HEALTH DEPT.

10466

4. B.E for 1945-46 Receipts (i) The opening balance will be minus Rs 540, if the contribution from general funds is not increased in the current year. (Vide para 2 (v) above). (ii) The credit taken for govt grant under Sec. 37 of the E.E. Act is liable to revision with reference to the actual amount of education tax realized & adjusted to the fund during

2

1944-45

(iii) The credit taken for a subsidy of Rs 8,112 for payment of dearness allowance to teachers should be omitted.

(iv) Expenditure: A provision of Rs 442 should be made for the repayment of the second instalment of loan. - Vide para 3 (iv) above

(v). If the budget is revised as indicated above, it will close with a deficit of Rs 8512. There is no scope to increase the rate of education tax, as the total rate of property tax inclusive of education tax is 17 percent of the property rentals against the maximum of 15% considered suitable for a municipality of this type. - Vide L.A. Dept's note extracted at (Y) & also para 2 of (P). The Council will not also be benefitted by the scheme for the payment of equivalent contribution in respect of education tax levied up to a maximum of $1\frac{1}{3}$%. As however the financial position of the Council is likely to improve in 1945-46, if the Council gets the arrear toll compensation, L.A have agreed to the contribution from general funds being raised by ~~the~~ Rs 8750 ~~amount required~~ to avoid the anticipated deficit. Extract at (Y)

The Council may be directed to do so

A draft order is submitted below for approval. It may be sent to L.A. no. for acceptance

USK
9.3.45

E
8.3.45

L. A.

9/3/45

L.A. Dept
Bnd!

verified

E&P Hw 7310B/45-Edn
9.3.45

"L. A. Dept"

ASST. SECRETARY TO GOVT.
9 MAR 1945
LOCAL ADMINISTRATION DEPT.
6079

A/Y 6079

This dept agreed to an addl contribn of Rs 8,750, anticipating the deficit in the E.E. Fd to be Rs 8,750. As the deficit is now found to be only Rs 8,512, the addl contribn may be restricted to Rs 8,550 (in rd figures)

8750

---

(14) 3

This will leave a closing balance of Rs 38 in the E.E. Fd for 1945-46. Accordingly, the total contribn for 1945-46 proposed in the draft may be reduced from Rs 13,310 to Rs 13,110, as the financial position of the genl Fd is not quite satisfactory.

R.
14.3.45

E&PH no

B

A

L.A. no 6079 - 1 Bnd
14.3.45

E&PH(B)

The suggestion of L.A at A above may be accepted. The order as altered with ref to the above suggestion may be issued

USK
16.3.45

E
17-3-45

REVENUE

XXVIII. d.—PUBLIC HEALTH—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Detailed account heads. (1)	Accounts, 1941–1942. (2)	Budget Estimate, 1942–1943. (3)	Revised Estimate, 1942–1943. (4)	Budget Estimate, 1943–1944. (5)
	RS.	RS.	RS.	RS.
Bacteriological Laboratories—Other receipts		58,000		
Sanitary Engineering		20,000		
Other Public Health Receipts—				
Contribution for leave salary of officers on foreign service		100		
Other receipts		66,800		
GRAND TOTAL—XXVIII. d.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.		1,44,900		

XXVIII. e.—PUBLIC HEALTH—MISCELLANEOUS.

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5 EdP.H(A)

(15)

~~G.~~ E – 1945-46 – E.E. fund – M. Cl., Tirupattur – Financial position – Review.

C. No. 32760 A/45 from the Commissioner, Tirupattur Mpty, L. Dis. 4337/45, d/17-7-45.

p 1 e.f

pp 8-9 e.f.f
(Y)

The E.E. fund budget of the M. Cl., Tirupattur, for 45-46, approved in G.O. 407 Edn., d/19-3-45, was expected to open with a deficit of Rs. 540 and to close with a surplus of Rs. 38. The budget revised with reference to the opening balance in the E.E. fund on 1-4-45 ~~and~~ after making provision for the payment of dearness allowance at the enhanced rates now sanctioned is expected to close with a deficit of Rs. 5,348. The Cl. ~~[illegible]~~ is not benefited by the orders in G.O. 530 Edn., d/6-4-45 allowing local bodies equivalent contributions upto a maximum of $1\frac{1}{3}$ p.c. The sum of Rs. 288-9-6 referred at 'M' on p 1 e.f is apparently the increased equivalent contribution it expects to receive on account of increased tax collection. The deficit Rs. 5,348 has to be met by an additional contribution from gl. funds or by a subsidy from Provincial funds to the extent the general funds cannot meet the deficit.

p 1 e.f

not put up
(cf p 2 n f f (Y))

(The Cl. has not yet claimed the contribution for 45-46. Necessary alterations may be made if the claim for contribution ... be preferred when ... are issued in this file)

2 In accordance with the view recorded last year that the excess dearness allowance grant paid to local bodies should be recovered, a sum of Rs 700 has to be recovered from the Cl. If this is done, the deficit will be ~~increased to~~ Rs. 6048. L.A. may be requested to state whether the gl. funds of the Council can make an additional contribution of Rs 6,048 to the E.E. fund.

(a The opening balance on 1-4-45 p 1 e.f
Subsidy sanctioned last year for payt of d.a is Rs. 8,078)

3 The file may be sent to L.A and Finance w.o. for remarks.

ASST. SECRETARY TO GOVERNMENT
28 JUL 1945
LOCAL ADMINISTRATION DEPT.

18245

23/7/45

23-7-45

25-7-45

L.A.

Finance.

EdP.H.w.o. 32760 A/45-1
25/7/45

P.T.O.

2 6

L. A. Dept
D Rec.

Pl. see the note of E&P.H. overleaf.

The budget estimate of Tirupatur Ml. Cl for 1945-46 as revised with reference to the actual opening balance on 1-4-45 and after taking into account the extra cost of Dearness and war allowance and the unpaid bills not provided for in the budget in 45-46 closes with a deficit of Rs 28,620 against the requisite minimum closing balance of Rs 4672. If the contribution to Ele. Edn. Acct is increased by Rs 6048 the deficit will be Rs 34668. A sum of Rs 18419 has been sanctioned to this Cl. as arrear toll compensation this year. The income from Entertainment tax and addl. Stamp duty on transfer of immovable property may not be sufficient to wipe off the deficit of Rs 34668.

In the circumstances stated above, the Council cannot increase its contribution to the Ele. Edn. Acct by Rs 6048. X

With these remarks the file may be passed on to Finance u.o.

SN 31/7/45

31.7.45

31.7.45

Fin

Workings on C/1639

	Rs
act opening Bal 1-4-45	- 3835
Budget attach	-15097
Revenue surplus	8674
Deficit	-10258
Addl expn for D.A.	16785
outstanding bills	1577
Deficit	-28620
E.E. Contn	6048
	Rs 34668

C/774 Removed in L.A

Fin (Exp. B) LAa. O. 18245-1A 31-7-45.

Please see the notes on p 1-2 above. In the circumstances stated, it ~~is for consideration whether Finance may agree to the grant of a subsidy from Provl. Funds to cover the deficit in the E.E. Fund of the M. Cl.~~ The amount of subsidy payable will be Rs 5348 as shown below:-

2.8.45

	Rs
Amount required to cover the deficit	6048
Deduct amount of excess grant paid in 1944-5 ~~to be recovered~~	700
Net grant payable =	5,348

K

para 2 on p[illegible] above

35143 ab

(There is no scope for increasing the education tax. see para 4(v) on p 2 N.F. of G.O. No 407 Edn dated 19.3.45. - (Y))

3/8/45

After taking into account the arrear toll compensation payable in the current year, the deficit works out to Rs. 15,549. It may be possible to wipe off this deficit or a large portion of it from the proceeds of the Entertainment Tax & the addl. Stamp duty on

- 28620
- 5348
- 33968
+ 18,419
- 15,549

---

(16) 7 3

A

35352

Transfer of immovable property. In any case it seems that the question of sanctioning a grant to cover the anticipated deficit in the E.E. Fund of the ~~Municipal Council~~ Councils may await the examination of the R.E. for 1945-6 & the B.E. for 1946-7 — both General & E.E. Funds. The financial position of this Ml. Cl. may then be more definitely be determined.

4.8.45

E & P.H.

ASST. SECRETARY TO GOVERNMENT
1 AUG 1945
FINANCE DEPARTMENT

ASST. SECRETARY TO GOVERNMENT
- AUG 1945
EDUCATION AND PUBLIC HEALTH DEPT.

Fin. No. 35143 EB-1 4.8.45

ASST. SECRETARY TO GOVERNMENT
- AUG 1945
EDUCATION AND PUBLIC HEALTH DEPT.

E&P.H(A)

The R.E. for 45-46 and B.E. for 46-47 of the General & E.E. funds of Ml. Cls can be expected to be received only after December. For orders whether this may lie over till 1-1-46.

11/8/45 11.8.45.

This suggestion might make it impossible for local bodies to carry on administration — pl. see the case of ~~[illegible]~~ Anantapur Dt. Bd.

14.8.45

A.

L7

8

Note reference to the point at A, which is very important; I think it is essential that in such cases an advance grant of roughly 2/3 of the deficit as now estimated should be sanctioned now & a further review should be made, & the final grant decided, at the stage mentioned by Fin.

15/8/45

L.A. Deptt

L.A. Fin.

E&P.H. w.o. 32760 A/45 -2
15/8/45
(with linked file)

The views of the E&P.H Secretary above may be agreed to in this Deptt and the file passed on to Finance Deptt c.o.

21.8.45

21.8.45

Secy
21/8
~~Fin~~

20166

9

5

The suggestion of Sec. E&P.H. is a sound one, and merits acceptance. I have received a pathetic petition today from the school teachers of the Cuddapah Dt Bd that their salaries for June–July have not been disbursed at all. To leave the deficit as a deficit till the R.E for 1945-46 is examined as suggested by Fin. Dept at p3 ante is rough on these local bodies, particularly a local body with the present deficit of the Cuddapah Dt Council in its general acct. I therefore support the proposal that (in such cases) 2/3 of the estimated deficit be granted as an advance forthwith from Provl. funds & the position reviewed later (when examining the R.E for 45-46 & the B.E for 46-47) & the advance supplemented or recovered as the case may be.

24/8/45

Fin (Exp.B)

Sp 24/8

L.A. No. 20166-1D
24-8-45

ASST. SECRETARY TO GOVERNMENT
25 AUG 1945
FINANCE DEPARTMENT

A. 38349 EB

(Previous Fin: note on pp 2-3 above)

Please see the suggestion of E&P.H. Secy on p4 above which is supported by L.A. Secy in his above note. The proposal is to sanction straightaway 2/3 of the estimated deficit in the Elementary Education Fund Account from Provl. funds as a subsidy, to be ~~at~~ adjusted later when the R.E. for the current year is received and examined. ~~The suggestion As it is suggested that the above~~ The proposal ~~will~~ is intended to enable local bodies to carry on the day to day administration and it may be accepted ~~in principle~~. Please see in this connection Fin note on p. 2 & orders in circulation on p. 3 R.F. (118 Edn) 23.7.45

cf A on p3 above

Dy
28.8.45

Accepted
30.8.45

(B)

2 If, as a result of review of the financial position of the local bodies later in the year, it is found that the advance subsidy paid is in excess of the actual requirements, the local bodies may be asked to refund the excess amounts or the excess amounts may be deducted from non-statutory grants payable if any, before the end of the financial year.

ē 10

A

(17)

3. The anticipated deficit in the E. E. Fund Account of the Tiruppathur Municipal Council dealt with in this file is Rs 5348. The advance amount payable according to the proposal in para 1 on p 5 above is Rs 3565. This amount may be debited to the head "37 Education. e. Primary - Grants to local bodies for Primary Education. A. Local Bodies. I. Ordinary Areas. I. 4. Teaching"

× p191

p185 Detailed Budget 1945-6

29.8.45.

30.8.45

Ex p H

Esp. H(A) 38928

Fin no. 38349 E.B-1
30.8.45

4 SEP 1945

The Finance department have agreed to the grant of an advance subsidy of Rs 3,565 equal to 2/3 of the anticipated deficit in the E. E. fund budget for 45-46. As a subsidy has to be sanctioned for the current year, the question of recovering the excess grant paid in 44-45 (Rs 700) does not arise.

A draft memo is submitted.

9/9/45

12.9.45

11.9.45