

E + P.H (1945) Department.

MS SERIES. ①

G.O. No.

4 10 E 824

Dated

1 9 . 3 . 45 .

[Despatch Abstract.]

Budget Estimate - 1945-1946 - E.E. Fund - Ml.Cl. Mannargudi - 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.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.
R.O.P.No.74 B3/44-45 dated 14th December 1944.

Elementary Education Fund - Budget Estimate for 1945-46 - Municipal Council, Mannargudi.

Submitted.

2. Revised Estimate for 1944-45:- The credit taken for Rs.4,680/- as Government grant under Section 37 of the Madras Elementary Education Act should be shown as Government grant under the Proviso to Section 37 of the Act.

3. In view of the increased expenditure the enhanced contribution from general funds may perhaps be allowed to stand.

4. The expenditure under "Ordinary" is in excess of the sanctioned budget. Reasons for the excess are not given. Sanction of Government is necessary for the excess expenditure.

5. Budget Estimate for 1945-46:- The council has resolved to increase the education tax by one percent. So increased credit has been taken under education tax. The proposal of the council may be accepted and the enhanced credit under education tax may be allowed to stand ~~temporarily~~ tentatively.

6. The credit taken for Rs.4,680/- as Government grant under Section 37 should be shown as Government grant under the proviso to Section 37 of the Act.

7. As per the particulars furnished by the Commission, the provision made under "salaries and allowances - Masters" may be reduced to Rs.14,750/- as shown in the margin.*

* Salaries	10,320
Leave salary at 2 1/2%	258
Dearness allowance	4,166
Total	14,744
or	14,750
	=====

8. The accommodation provided for two schools (1 boys' school and 1 girls' school) is unsuitable. The accommodation provided for the above Municipal model girls' school and for another girls' school is inadequate. Early steps should be taken to rectify these defects.

9. The provision made under "Equipment" should be utilized in consultation with the Inspecting officers. The girls' schools are in need of some additional equipment.

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

for Director of Public Instruction.

To the Secretary to Government, Education & Public Health Department.

R.O.15/12.

30/12/44

Local Administration Department.

From
Sri. S. R. Gopala Rao, B.Sc., Commissioner,
Municipal Council,
Mannargudi.

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

Through:
The Director of Public Instruction,
Madras.

Through:
The Chairman,
Municipal Council, Mannargudi.

C.1.6185/44 dated 28-11-44.

Sir,

Sub:-Budget-Mannargudi Municipality-Revised Budget for 1944-45 and
Budget estimate for 1945-46-Submitted in duplicate.

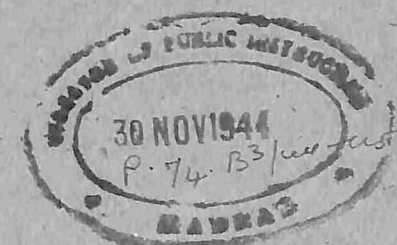
I submit herewith the Elementary Education Budget estimate of this
Municipality for 1945-46 in duplicate duly passed by the Council at its
special meeting held on 23-11-44 for favour of approval. A copy of Council
Resolution No.322 dated 23-11-44 is also enclosed.

P.S. 28-11-44.

Compd:

Forwarded
B. D. Anantaram Singh
29.11.44

S. R. Gopala Rao
29/11/44
Commissioner.



Extract from the proceedings of
dated 23rd Nov

, Annargudi,

Subject No. 325.

Read Revised Budget for 1944-45 and Budget Estimate for 1945-46
and the Office note thereon.
Resolution.

Revised Budget for 44-45 as framed by the Commissioner approved.
Regarding Budget for 45-46, Commissioner's note approved with the
following modifications.

1. Instead of additional taxation the water tax now levied may be reduced to 12 per year and instead levy an additional 1% of Education tax from 1-4-45.
2. Expenditure under roads be reduced by Rs. 2000/-.
3. Expenditure under capital Management provided for the reconstruction of office building in the Revised Budget for 1944-45 to be reduced to Rs. 5000/-. The amount may be invested in the National savings certificates till ~~xxxxxxx~~ favourable conditions arrive.
4. Expenditure under remunerative enterprise capital (Avenue trees) be deleted. The above proposals yield to the General account a revenue of Rs. 10,100/- which with other proposals of the Commissioner will wipe out the deficit.

True Extract.

Sd./B. D. Anantharam Singh,
Chairman.

P. S. 28-11-44.
Comps:

S. R. S. S. S.
Commissioner. 29/11

Heads of account.	Budget Estimate 1944-45	Revised Budget 1944-45	Budget Estimate 1945-46
	Rs.	Rs.	Rs.
RECEIPTS - ORDINARY.			
Opening Balance	460	7	7
1. Education tax	2620	2780	2340
Deduct collection charges	120	620	1210
Net	2500	2160	4130
2. Fines and penalties under the Elementary Education Act.			
3. Income from investments		1970	2160
4. School fees			2330
5. Contributions			2160
6. Other receipts			2160
7. Government Grant:-			
1. Under Section 37 of the Elementary Education Act.	4680	4680	4680
2. Under proviso to section 37 of the Elementary Education Act.			
Government grant for Dearness Allowance		1170	
8. Contribution from General Account		1166	
1. For payment of temporary allowance of Rs.4	7340	9790	8730
2. For other purposes			
9. Investments realised			
10. Advances recovered			
Deduct refunds			
Deduct amount transferred to capital			
Total	14550	17800	17540
CAPITAL		17796	
1. Government grants			
2. Contributions			
3. Loans			
4. Contributions from General Account (Ordinary)			1920
5. Investments realised			
6. Amount transferred from ordinary			
Total		17796	
Total receipts - ordinary & capital	14550	17800	17540
Grand total including opening balance	15010	17803	17547
EXPENDITURE - ORDINARY			
1. Staff			14800
Salaries & allowances - Masters	13060	15660	15510
Clerks & servants			
Contribution to Provident Fund	330	600	600
Travelling allowance			
Gratuity of teachers sent for training			
2. Contingencies & Equipment:-			
Contingencies			
House rent	640	640	640
Other items	400	400	400
Furniture and apparatus	100	100	100
Library, books and maps	30	100	100
Other items			
3. Prizes and scholarships			
4. Repairs to buildings			
5. Interest on repayment of debt			
6. Investments made			
7. Advances recoverable			
Total	15010	17800	17540

11/9/50

11/9/50

5340

2780

2560

2610

1260

1390

1260

1260

1260

1260

1970

1970

1970

1. Land and buildings
 2. Furniture and apparatus
 3. Library books and maps
 4. Investments made
 5. Other items

Total
 Total revenue expenditure -
 Ordinary & Capital
 Closing Balance
 Grand total including closing balance

			6	9
	11010	17800	✓ 17540	16830
	-	7	✓ 7	
	15010	17807	✓ 17547	

Municipal office,
 Mannargudi,
 11-11-44
 S.S.

S.R. *[Signature]*
 Commissioner 29/11
 29.11.44

17547
 16830
 717
 2160
 212
 1443
 8730
 1520
 710
 810

0100	0100	0100
0100	0100	0100
0100	0100	0100
0100	0100	0100
0100	0100	0100
0100	0100	0100
0100	0100	0100
0100	0100	0100
0100	0100	0100
0100	0100	0100

Handwritten notes and signatures on the left page.

Elementary Education Establishment for the year 1945-46.

Serial No.	Designation	Scales of pay	Pay of each incumbent on 1-1-46.
<u>Rajamahalayam School.</u>			
1.	Headmaster	20-2/B-45	25
2.	Assistant	20-1/B-24-2/B-30	28
3.	-do-	-do-	30
4.	-do-	-do-	20
5.	-do-	15-1/B-20	20 + 3 1/2 P.P
<u>Central Model School</u>			
1.	Headmaster	20-2/B-45	25
2.	Assistant	20-1/B-24-2/B-30	30
3.	-do-	-do-	30
4.	-do-	-do-	20
5.	-do-	15-1/B-20	20 + 1 P.P.
6.	-do-	-do-	20 + 1/2 P.P.
<u>Pentaland Model School</u>			
1.	Headmaster	20-1/B-24-2/B-30	30
2.	Assistant	-do-	30
3.	-do-	15-1/B-20	20 + 1 P.P
4.	-do-	-do-	20 + 3/4 P.P
<u>Adinayakumalayam School.</u>			
1.	Headmaster	20-1/B-24-2/B-30	30
2.	Assistant	-do-	20
3.	-do-	15-1/B-20	20 + 3/4 P.P
<u>Model Girls' School</u>			
1.	Headmistress	30-2/B-60	40
2.	Assistant	20-2/B-45	25
3.	-do-	-do-	25
4.	Assistant	20-1/B-24-2/B-30	24
5.	Assistant	-do-	20
6.	-do-	-do-	22
7.	-do-	-do-	23
8.	-do-	-do-	22
9.	Provocational Mistrees	-do-	20
<u>Manthakara Street Girls' School</u>			
1.	Headmistress	20-1/B-24-2/B-30	23
2.	Assistant	-do-	21
3.	-do-	15-1/B-20	20 + 6 P.
<u>Gopalasamudram Girls School</u>			
1.	Headmistress	20-2/B-45	25
2.	Assistant	20-1/B-24-2/B-30	35
3.	-do-	-do-	31
<u>Muslim Girls' School</u>			
1.	Headmistress	20-1/B-24-2/B-30	20.

834 + 26

Municipal office,
Mannarudy
-11-44
S.S.

S.R. [Signature]
Commissioner 29/11

Handwritten calculations and notes at the bottom of the right page.

2. R. 9. 2

MANNAKUDY MUNICIPALITY.

⑦ 13

Statement accompanying the Elementary Education Budget for the year 1945-46.

No. of schools having as highest class, K-12.								
8th	7th	6th	5th	4th	3rd	2nd	1st.	std.
Std.	Std.	Std.	Std.	std.	Std.	Std.	std.	

1. Number of schools on the date of submission of the Budget.

2. Number of schools proposed to be opened in the ensuing year.

3. Total number of teachers employed in all the schools under the management of the local body on the date of submission of pay in force and the number of teachers in each scale.

1 — 30-7B-50
5 — 25-7B-45
2 — 25-1B-29 — 2B-35
19 — 20-4B-24 — 7B-30
7 — 15-4B-20

4. Number of additional teachers proposed to be employed.

i. Existing schools.

ii. Schools to newly opened during the ensuing year and their scales of pay.

5. If the pay of the existing teachers is proposed to be revised the total number of teachers whose pay will be affected showing the present and proposed scales of pay and other provision made for the purpose.

Municipal Office,
Mannargudi,
- - 1944.

P.S. 27-11-44.
Compd:

S. R. Arnold
Commissioner. 29/11
2
29.11.44

Mannargudi Municipality.

Elementary Education Account Budget Estimate for 1944-45. 15

Abstract.

Head of account	Opening balance	receipts.	Expenditure.	Closing balance.
	Rs.	Rs.	Rs.	Rs.
1 Ordinary.	—	17540	17540	—
11 Capital.	7	—	—	7.
Total.	7.	17540	17540	7.

Municipal Office,
Mannargudi.
— 1944.

P. S. 27-11-44.
Compd:

S. R. Srinivas
Commissioner. 29/11

2.9.27-11-44.
Compd:

S. R. Smith
Commissioner. 29/11

04671	04671	
—	—	7
04671	04671	7

Handwritten signature and initials.

78/197
C. No. 5844/44
B.E-1945-46 - E.E. fund - M.C. Hammargudi
From the D.P.I., R.O.P. No. 7483/44-45, 2/14.12.44
G.O. (Ms) 410
Edn. 19.3.45

The Govt. pass the following orders on the R.E. for 44-45 and the B.E. for 45-46 of the E.E. fund of the M.C. Hammargudi

1. R.E. for 44-45. The provision made for excess expenditure is sanctioned.
2. B.E. for 45-46. (i) The credit taken for contribution from gl. funds should be reduced from Rs. 8,730 to Rs. 7,210 as to fund can not afford to contribute more.
- (ii) The provision made under the head "Staff - Salaries and allowances - Masters" should be reduced from Rs. 15,510 to Rs. 14,800 with reference to the particulars furnished by the Commissioner.
3. An extract of the remarks of the D.P.I. in paras 2, 6, 8 and 9 of his endorsement read above, is communicated to the Commissioner for information and necessary action.

4. The sanctioned budget for 45-46 will be shown in the annexure. The budget is expected to close with a deficit of Rs. 2773. Orders will be ~~separately~~ issued separately suggesting ways to avoid the deficit. As the budget will then be able to balance itself, the Govt. decline to

At present
 sanction the proposal of the Council to
 raise the rate of Education tax from 1 pc. to
 2 pc. by reducing the rate of W.D. tax by 1 pc.
 The Commission should report the actual
 closing balance for 1944-45 at the end of May 1945.

Receipts	Annexure	Expenditure	
Opening balance	7	1. Staff -	
Education tax	2,780.	Salaries & allowances	
Govt grant under		Masters	14,800.
proviso to section 37		Contribution to P.F.	600.
of the E.E. Act	4,680	Edn. Tax - Collection charge	620.
Contribution from		2. Contingencies & Equipmt.	
general funds	7,210	Contingencies	
Total receipts	14,670	House rent	640.
Total including		Other items	400.
opening balance	14,677	Equipment	
		Furniture and apparatus	150.
		Library books and maps	100.
		3. Repairs to buildings	140.
		Total	17,450
		Closing balance	2,773
			14,677

At present
 28.2.45
 9.3.45

To The Commissioner
 Mannargudi (this is
 with copy of para 2, 6 &
 and 9 on p. 6)
 " " D.P.I.
 " " Exd. Lf. A
 " " L.A. Dept.

B.E. 1945-46. E.E. Fund - Municipal Council, Mannargudi.

C.No. 58844 A/44. From the D.P.I., R.O.P. No. 74 B3/44-45, dated 14-12-44.

The R.E. for 44-45 and the B.E. for 45-46 of the E.E. fund of the Municipal Council, Mannargudi, call for the following remarks.

2. R.E. for 44-45. (i) The credit taken for Rs. 4,680 under the head "Government grant under section 37 of the E.E. Act" should be shown under the head "Government grant under the proviso to section 37 of the Act".

(ii) Credit has been taken for a contribution of Rs. 9,790 from general funds against Rs. 7,340 sanctioned in the budget. But for this increased contribution the R.E. will close with a deficit. The increased contribution may stand.

(iii) A provision of Rs. 15,660 has been made in R.E. for 1944-45 against Rs. 13,060 in the B.E. for that year. The increased provision is due to the payment of dearness allowance due to the staff at enhanced rates and the employment of 3 additional teachers in the schools.

3. B.E. for 1945-46. (i) The credit taken for Rs. 4,680 as Government grant under section 37 of the E.E. Act should be shown under the head "Government grant under proviso to section 37 of the Act".

(ii) According to the particulars furnished on page 11 c.f. the provision required under the head "Salaries of Masters" is only Rs. 14,797; but the Council has made provision for a sum of Rs. 15,510. The Commissioner may be asked to reduce the provision made may be asked to Rs. 14,800.

(iii)

(iii) Credit has been taken for a contribution of Rs.8,730 from general funds against the sum of Rs.7,170 approved in the budget for 42-43.

(iv) The Council has proposed to reduce the water-tax by 1% and to increase the rate of Education tax from 1% to 2% with effect from 1-4-1945. If the additional tax proposed is not levied the budget will close with a deficit of about Rs.1260.

L.A. may be requested to say whether the contribution from the general funds may be increased by Rs.1260.

12.1.45

13.1.45

L. A. up

L.A.D(Bud II)

The M.L.Cl. has made provision for a contribution of Rs.9,790 in the R.E. for 1944-45 and for a contribution of Rs.8,730 in the B.E. for 1945-46 from its General. Acct. to the Ely.Edn. Acct. The contribution provided in the R.E. for 1944-45 is in excess of the contribution approved in the B.E. for 1944 by Rs.2,450. It is reported that but for this increased contribution the R.E. will close with a deficit. The contribution provided from the General funds to the Ely. Edn.Acct. in the R.E. for 1944-45 may be approved as a spl.case.

From 1-4-1945 the Cl. has resolved to increase the rate of Ely.Edn.tax by 1% per annum by a corresponding reduction in the rate of W & D Tax with effect from that date. Further

the Cl. is likely to get in 1945-46 an addl. contribution of Rs.2,650 from Govt. in respect of the Ely.Edn. tax levied by it. of education tax on properties leased up to 1 1/2 pc. is carried out.

The financial position of the Cl. under the Genl. Acct. Ord. is not satisfactory, The Cl. cannot afford to make a contribution

X p 70 f
para 2 on p 15.1
Q Y

p 50 f

A

EXP. A. W. O. 58844A-2
15/1/45

1334

K. V. V.
15/1/45

Ru
24.1.45

2,780
add to
R.E.

M
make book file
(dislinked)

+ the entl acct.
only works at
a deficit of Rs 2330
and the acct. close
with a deficit of Rs
3557

of Rs.8,730 from its Genl. funds to the Ely. Edn. Acct.

The contribution provided in the B.E. for 1945-46 may be reduced from Rs.8,730 to Rs.7,170 (ie the contribution approved in 1942-43 which is considered as the standard

contribution). The question of increasing the contribution from Rs.8,730 to Rs.990 from the genl funds to the Ely. Edn Acct. does not therefore arise. The file may now be returned to E & P.H.

See below
15.60 Ru
24.1.45

7170
+ 1260
7340
- 5120
2220

-1260
-1560
-2820
+2650
-170

+1970
-163
+1807

19.1.45. If the proposal referred to at 'M' on p.2 ante is carried out and if the contribution from the Gl. fund for 1945-46 is fixed at Rs 7170 the deficit of Rs 1260 under the Ely. Edn. Acct. at the end of 1945-46 referred to by the

E & P.H. sept. at A on p.2 ante will be reduced to Rs 170

after taking into account the opening balance of Rs 170 at the beginning of 1945-46 on 1.4.45. If the E.L.D. proposal

to increase the rate of education tax referred to in para 3(v) of the Edn. dept. note on p.2 ante is sanctioned, the Gl.

will be able to wipe off the above deficit and secure a balance of Rs 1807 under the Edn. Acct.

With these remarks the file may be returned to E & P.H.

22.1.45

L. A. Can agree to a

contribution of only Rs 7,210 (against the standard contribution of Rs 7,170) from the Cl's genl funds to its Ely Edn Rd for the year 1945-46. With

this contribution, the E.E budget for 1945-46 will be balanced even without any increase in the rate of Edm Tax, if credit is taken for the ~~2,780~~ grant of Rs ^{2,780}~~2,650~~ which the CL will get in 1945-46 ~~towards~~ as ~~equi~~ grant equivalent to the proceeds of the Edm Tax, under the Part II Scheme. This grant can be announced to the council only after the Princl Budget for 1945-46 is finally approved.

Meanwhile E.P.H may adopt one of the following two courses:-

(1) Orders may be passed on the E.E budget, leaving a deficit of Rs ^{2,780}~~2,650~~ and ~~telling~~ ^{informing} the CL that separate orders will be issued early in 1945-46 as to how the deficit can be avoided or

(2) pass orders on the E.E budget ~~about the last week of March 1945, when~~ the Princl Budget for 1945-46 would have been finally approved. No increase in rate of Edm Tax is necessary, in 1945-46.

(*)
Edm Tax
Collins
adp to
R.E
1945



03659

24.1.45

Pat 45
S.P.H

Neither of the suggestions of the R.A. Dept. on p. 4 ante is acceptable. It is not desirable to pass orders in the budget, leaving a deficit suggested by R.A. It is ~~advisable~~ ^{inconvenient} to defer passing orders or administrative orders till the last week of March.

It has been agreed to a contribution of Rs 7,200 against from gl. funds. The suggestion of R.A. of Rs 8,730 provided in the budget is accepted and the proposal of the CL to raise the rate of Education Tax from 1pc to 2pc is ~~sanctioned~~ ^{not sanctioned}. The budget will show a deficit of Rs 2780. The deficit may be ~~covered~~ ^{resolved} by the Council and the contribution from gl. funds raised to Rs 8,020 (Rs 7210 + 810). The amount for the equivalent contribution under section 37 of the Act referred to by R.A. will be required for purposes such as introduction of compulsory education, improvement of accommodation for three elementary schools suggested by the D.P.C. for which no provision has been made in the budget.

As R.A. may make the contribution towards common heat and electricity, the amount may be raised by R.A. in the subsequent proposal at c. 7.5. There will still be a deficit of about Rs 860 to cover. If Finance have no objection, provisional credit may be allowed for the contribution under Sec. 37 referred to at P on p. 4 ante & budget passed now on that basis.

8/2/45
R
S

On the B.E. for 1945-46 of the Ely Edm. fund ~~and~~ the Mannargudi Municipal Council has provided for a contribution of Rs. 8,730/- from 7064 p. 2 above.



7064

Exp. B.
M. (EST)

(X) Hall's Secy.'s
note on p. 5 ante.

14-2-2015

May 3/41 ^{#2}

10. 847

U. S. DEPT. OF THE INTERIOR
BUREAU OF LAND MANAGEMENT
12 MAR 1943
EDUCATION AND PUBLIC HEALTH DIV.

14.200

NRW
12.2.45

15 FEB 1945

ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPT.

06654

7064/5094
14-245

Extract from L.A. Dept. file on the Edn. and P.H. Deptt.

(19)

General Fund Budget (1945-46) of the Mannargudi Ml.Cl.

Para 6(i) of the L.A. Dept. note on pp.1-2 ante, paras 4 and 5 on pp.6-7 above.

No credit can be taken for any contribution from Govt. under sec. 37 of the E.E. Act until a final decision is reached on the proposal to allow local bodies the benefit of equivalent contribution up to a maximum of 1 1/3 p.c. If the suggestion of the L.A. Dept. to fix the contribution from general funds in 1945-46 at Rs.7,210 is accepted and the proposal of the Council to raise the rate of education tax from 1% to 2% is sanctioned, the E.E. Fund budget will close with a deficit of Rs.810. It has therefore been proposed in the L.F. to ask Finance if provisional credit may be allowed for the contribution under sec.37 of the E.E. Act.

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E.A.V., M.V.S.
6-2-45. 8-2-45.

L.A. Dept. (Bud. II).

Please see the notes of E.&P.H. on pp.7-8 above.

"B" { With refce. to para 1 of the note of E.&P.H. on pp.7-8 above, it is submitted that it may be left to that Dept. to pass such orders as they deem fit on the proposal of the Ml.Cl. to increase the rate of Education tax by 1% and to reduce the rate of W. & D. Tax by 1%. The draft order submitted below is for approval.

After issue, E.&P.H. may see re: B above.

R.K.,
13-2-45.

V.N.K.,
13-2-45.

Government of Madras



EDUCATION AND PUBLIC HEALTH DEPARTMENT

(Public Health)

G.O. No. 3528, 29th September 1939

Milk-supply—Public Institutions—Resolution of the Animal Husbandry Wing of the Board of Agriculture and Animal Husbandry in India—Communicated.

Order—No. 3528, P.H., dated 29th September 1939.

At its meeting held in December 1936 the Committee of the Animal Husbandry Wing of the Board of Agriculture and Animal Husbandry in India passed the following resolution:—

“All public institutions should place their contracts for milk with organizations which produce their milk outside city limits.”

The resolution is communicated to the Surgeon-General and all local bodies.

2. The Surgeon-General is informed that the Government would be prepared to consider favourably proposals for obtaining milk from organizations of the kind referred to above at rates slightly higher than the ordinary market rates, provided that the organizations are reliable and that they undertake to keep their herds outside the limits of towns, milk them under strict supervision and supply the milk in sealed receptacles after sterilization under proper sanitary conditions.

3. Local bodies are also informed that supplies of milk which they require may be obtained from similar organizations subject to the same conditions and that they may, if necessary, pay for such supplies at rates above the ordinary market rates, provided that the organizations are reliable and that they undertake to keep their herds outside the limits of towns, milk them under strict supervision and supply the milk in sealed receptacles after sterilization under proper sanitary conditions.