

Put away
h

West. II-27-39,004-24-10-44.

Education S. P. H

(1945) Department.

Ms. SERIES.

(1)

G.O. No. 427. Edu.)

Dated

20.3.1945

order dep. 17 EF

[Despatch Abstract.]

Budget Estimate - 1945-46 - Elementary Education Fund - Municipal
Council, Mayavaram - 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, MADRAS.
RCP.No.72-B.3/44-45, dated 25-1-1945.

Sub: Elementary Education Fund - Budget estimate for 1945-46-
Municipal Council, Mayavaram.



04097

Submitted.

Revised Estimate for 1944-45.

(1) A credit is taken for Rs.14,049/- under "contribution from the general account", as against the contribution of Rs.12,549/- sanctioned in G.O.No.Ms.306, Edn., dated 28-2-1944.

(ii) A total provision of Rs.34,857/- is made under "expenditure-ordinary" as against the total expenditure of Rs.31,889/- sanctioned in G.O.No.Ms.306, Edn., dated 28-2-44. Govt. sanction is necessary for the incurring of this excess expenditure.

3. Budget Estimate for 1945-46.

(1) A credit of Rs.8,460/- is taken as Govt. grant towards dearness allowance. No authority sanctioning this grant has been quoted. Its retention in the budget must therefore be subject to the sanction of the Government.

(ii) The provision of Rs.31,000/- made under "staff" in "expenditure ordinary" includes provision for three additional secondary grade teachers proposed to be employed in the budget year. The Commissioner may be asked to consult the departmental inspecting officers in the appointment of the three teachers.

4. Accommodation in the Peria Erali Street School and Sarathathattai School has to be made suitable. It has been suggested that the high school classes held in the Pattamangalam Street School should be separated and the whole building used
P.T.O.

used exclusively for the elementary school. Most of the schools are reported to be in need for adequate play-ground space. Nine schools are reported to be in need of additional equipment. [These defects may be taken to the notice of the Commissioner for early rectification in consultation with the inspecting officers.]

[omit
in copying]

TRB.26/1 for Director of Public Instruction.

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

SR
26/1

480. Revised estimate for 1944-45 and Budget estimate for 45-46 of the Elementary Education Fund as prepared by the Commissioner with Commissioner's note and committee's recommendations thereon.

a) Commissioner's note to appoint the following staffs and to make necessary provision in the Budget.

1. One Lower Division clerk for the office.
2. One Bill collector and one Light Superintendent.
3. One Revenue Inspector.

Head: Revised estimate for 1944-45 and Budget Estimate for 1945-46 of the Elementary Education Fund as prepared by the Commissioner be approved.

Resolved that sanction be accorded as provided in the Budget Estimate for the creation of secondary grade teacher posts, one secondary grade post for each at the following schools with effect from the coming school year.

1. Pudu street. Elementary school.
2. Pattamangalam street Elementary school.
3. Sarathattai Street Elementary school.

a) Resolved that the appointments of one Lower Division clerk to the Office and one Revenue Inspector is not necessary at present.

(True copy) (sd) C. Karakalan Chettiar. Chairman

2400 ✓
 2174 ✓
 4574 ✓
 7612 ✓
 4634 ✓
 12251 ✓

27124 ✓
 2205 ✓
 29329 ✓

BUDGET ESTIMATES OF THE ELEMENTARY EDUCATION FUND

MAYAVARAM MUNICIPALITY, 1945--46.

Summary.

4

Ordinary capital.	Opening Balance.	Receipts.	Expenditure.	Closing Balance.	Remarks.
1	2	3	4	5	6
		35650	35650		

Receipts.

Actuals of 1943-44.	Revised Estimate for 1944-45.	Heads.	Budget Estimates for 1945-46.	Remarks.
1743	Nil	Opening balance	Nil	
1631	38201	1. Education tax	42761	
3983	1631	2. Fines and penalties under the Elementary education Act.	1631	Contribution
		3. Investments realised.	4439	
		4. Income from investments etc.		
		5. School fees.		
		6. Endowments.		
		7. Contributions.		
		8. Other receipts.		
		9. Government grant.		
		(1) under section 37 of the Elementary Education Act.		
12251	12251 ✓	(ii) under the proviso to section 37 of the Act.	12251 ✓	
13134	14049	10. Contribution from the general account	10500	
	4574	Dearness allowance grant	8460	
27128	34557 ✓	Total	35650	
		Deduct		
		Appropriation to Elementary Education capital	27190	
		Net Total		

35,650
 82100
 27190

- Capital
1. Government grant
 2. Endowments and contributions
 3. Loans.
 4. Contribution from the general account of the local body - ordinary.
 5. Appropriation from Education ordinary
 6. Investments realised.

Total.

EXPENDITURE-ORDINARY.

22984	30300	1. Staff :	
		Salaries and allowances, Masters 31000	
		(Pay of supervisor and cycle allowance included), clerks and	
		clerks & servants contribution to ...	
1109	1200 ✓	Provident fund - travelling	1200
		allowance, stipends of teachers	
		stipend sent for training ...	

17-19
 31

Actuals of 1943-44. Revised estimate for 1944-45. Heads. Budget Estimate for 1945-1946. Remarks.

	31500		2. Contingencies and equipment contingencies.	32200
1477	1596	✓	House rent	1600
944	1000	✓	Other items	1150
95	--		Equipment furniture and apparatus	150
			Library books and Maps.	100
			Other items.	100
519	761	✓	3. prizes and scholarships	100
			4. Repairs to buildings.	250
			5. Interest on and repayment of debt.	
			6. Investments made	
27128	34857	✓	Total, ordinary charges	
	✓		Capital	35650

Closing Balance in R.F.W.D.

- 1. Land and buildings
- 2. Equipments Furniture and apparatus. Library books and maps. Other items.
- 3. Investments made
- Total, capital charges.

35650 ✓
27190 ✓
8460

35650
- 27190
= 8460
3720
- 4940

6560
3983
8523

8/11/45
A. Gopalakrishnan
COMMISSIONER.
MAYAVARAM MUNICIPALITY

Elementary Education Fund.			
Statement to accompany the Budget.			
1. Number of schools on the date of the submission of the budget.:			
Number of schools having as the Highest classes.			
VIII	VII	VI	V
-	-	-	19
			1
			III
			II
			I
2. Number of schools proposed to be opened in the ensuing year:			
Nil.			
3. Total Number of teachers employed in all the schools under the management of the local body on the date of submission of the budget, the scales of pay in force and the number of teachers in each grade.			
Secondary grade. Scales of pay =		Boys school.	Girls school
25--2/B-45		5	1
Higher grade. Scales of pay. (			
20 $\frac{1}{2}$ --2--24--2/B-30		42	Scale of pay: 25-1-29-2/2-35
Lower grade . scale of pay			13
15--1/B--20		5	Scale of pay 20-1/B-25. = 1
Total ...		52	15

4. Number of additional teachers proposed to be employed in :
(1) Existing schools and 2. Schools to be newly opened during ensuing year and their scales of pay:
(1) Three secondary grade trained teachers.
5. If the pay of 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 the extra provision made for the purpose.
Nil.

R.S.R.

69

A. Gopalakrishna
Commissioner. 17/11

10

Handwritten notes and signatures on the left page, including a large signature at the bottom left and various scribbles and initials throughout the page.

Name. Designation. Scale. Pay. Remarks.

ELEMENTARY SCHOOLS. ESTABLISHMENT
SCHEDULE. 1945-46.

7

S. Gopalan. Supervisor of elementary schools. 30-3/2-45-2/2-55. 49.				
Cycle allowance....			51.	1-4-45.
1. K.V. Subrahmaniyam. Secondary Grade Teacher. 25-2/2-45. 39. 41. 11-7-45.				
2. V. Subrahmaniyam. Do 25-2/2-45. 27. 29. 5-11-45.				
3. A. Vaithianathan. Do 25-2/2-45. 25. 27. 31-7-45.				
4. K.S. Nagarajan. Do 25-2/2-45. 25. 27. 31-7-45.				
5. T.B. Balasubrahmaniam. Do 25-2/2-45. 25.				
6. (Pudu street schools) 25-2/2-45. 25.				
7. (Pattanangalam) 25-2/2-45. 25.				
8. (Sarathattai) 25-2/2-45. 25.				
1. K. Ramaswamy ayyar. Higher grade Teacher. 20-1-24-2/2-30. 30.				
2. N. Venkoba Rao. Do 30.				
3. K.C. Vaithinathaswamy ayyar. Do 30.				
4. L. Govindaswami Pillai. Do 30.				
5. R. Ragothama chary. Do 30.				
6. S. Narayanaswami ayyar. Do 30.				
7. S. Jagannathan. Do 30.				
8. S.S. Subrahmaniya ayyar. Do 30.				
9. S. Sivaprakasam Pillai. Do 30.				
10. S. Vaithinatha ayyar. Do 30.				
11. A. Venkataram Naidu. Do 30.				
12. N. Visvalinga Kandiar. Do 30.				
13. M.S. Singaram Pillai. Do 30.				
14. V. Kanakasabai chettiar. Do 30.				
15. S. Thanaswamy. Do 26. 28. 1-7-45.				
16. T. Narasimha Iyengar. Do 26. 28. 1-7-45.				
17. M. Shanmugham. Do 24. 26. 1-7-45.				
18. T.R. Krishnaswamy Iyengar. Do 23. 24. 1-10-45.				
19. S. Michael. Do 22+3.				
20. A. Anthoniswamy Nadar. Do 22+3.				
21. A. Renganatham Pillai. Do 23+1.				
22. I. Adickalawamy. Do 22+2.				
23. N. Ramoo Pillai. Do 24.				
24. P. Somasundaram Pillai. Do 24.				
25. K.P. Ramanathan. Do 22.				
26. R. Narayanan. Do 22.				
27. S. Venkataraman. Do 21. 22. 1-8-45.				
28. S. Chockalingam. Do 21. 22. 24-X-45.				
29. N. Rengarajan. Do 21. 22. 16-XI-45.				
30. S. Renganathan. Do 21.				
31. S. Abdul Gafoor. Do 21.				
32. N. Ramaswamy. Do 20. 21. 23-6-45.				
33. K. Ramanurthy. Do 20. 21. 30-6-45.				
34. F. Swaminatha Pillai. Do 20. 21. 17-11-45.				
35. G. Rajanayakan. Do 20. 21. 17-11-45.				
36. P. Muthukumaraswamy. Do 20. 21. 23-10-45.				
37. Mr. Azimuddin. Do 20+5.				
38. V. Ranganathan. Do 21+4. 8-6-45.				
39. P. Palanivelu. Do 20. 21. 13-10-45.				
40. M. Ganesan. Do 20.				
41. S. Velayutham. Do 20.				

104

Table with multiple columns and rows, containing handwritten notes and calculations. Includes a large handwritten '218' on the left and various numerical entries.

Name.	Designation .	Scale .	Pay.	Remarks .
1. P. Visvanatha ayyar.	Lower Grade Teacher.	15-1/B-20.	20+5.	
2. P.S. Subrahmaniya ayyar.	...Do..	..Do..	20+5.	
3. P. Gopalakrishnamachary.	...Do..	..Do..	20+5.	
4. C.S. Ramaswamy ayyar	...Do..	..Do..	20.	
5. S. Munuswamy Mudaliar.	...Do..	..Do..	19+1. 20.	1-7-45.

GIRLS SCHOOL.

1.	Secondary grade.	25-2/2-45.	25.	
1. T. Thetharavoo.	Higher grade teacher.	25-1-29-2/2-35.	35.	
2. M.J. Rebecca.	Do..	..Do..	35.	
3. D. Esther Siromoney.	Do..	..Do..	33.	35. 1-7-45.
4. M. Arputham	Do..	..Do..	33.	
5. A.P.V. Thanamoney.	Do..	..Do..	31.	33. 1--7-45.
6. J. Shantosham.	Do..	..Do..	29.	31. 6-7-45.
7. Emily Jeevabaranam.	Do..	..Do..	27.	
8. S. Kamakshi Bai.	Do..	..Do..	28.	
9. C. Adaickala Mary.	Do..	20-1-24-2/2-30.	23.	
10. Esther Papammal.	Do..	..Do..	24.	
11. D. Thnagamoney.	Do..	..Do..	21.	
12. R. Devaky.	Do..	..Do..	20.	21. 8-6-45.
13. Thavam Sundaram .	Do..	..Do..	20.	21. 17-11-45
1. S. Paripuram.	Lower Grade teacher.	15-1/B-20.	20+5.	

Boys School:	Supervisor...	1	} 658
	Secondary grade	8	
	Higher grade.....	41	
	Lower grade.....	5	} 12233
Girls School:	Secondary grade	1	
	Higher grade.....	13	
	Lower grade	1	} 4969
		70	

Abstract.	
Pay....	218842
Dearness Allowance...	8460
Leave Allowance....	656
Provident Fund Contribution...	1200

Commissioner,
MAYAVARAM MUNICIPALITY

08330

GOVERNMENT OF MADRAS.
Abstract.

BUDGET ESTIMATE - Mayavaram Municipal Council- 1945-46 -
Orders passed.

LOCAL ADMINISTRATION DEPARTMENT.

G.O. No. Ms. 486,
Dated 24th February 1945.
Read the following:
6818/44-B1. dated 17th January 1945.
From the Commissioner, Mayavaram Municipality, R. Dis. No.
From the Collector of Tanjore, RC. No. 25947-44, dated
20th January 1945.

The following orders are passed on the Revised Estimate for 1944-45 and the Budget Estimate for 1945-46 of the Mayavaram Municipal Council.

1. Government grant for payment of dearness allowance Budget Estimate for 1945-46 should be omitted.
2. Statutory toll compensation. The credit taken in the Revised Estimate for 1944-45 should be reduced from Rs. 10,969 to Rs. 10,948/-.
3. Public Health - Grant for Maternity and Child Welfare work. The credit taken in the Revised Estimate for 1944-45 should be reduced from Rs. 220/- to Rs. 178/- being the amount likely to be sanctioned to the Council in the current year.
4. Contribution to the Elementary Education Account. Pending issue of orders on the Elementary Education Budget the contribution provided in the Budget Estimate for 1945-46 should

should be increased from Rs.10,500/- to Rs.15,040/-.

6. Roads. In view of the present increase in the cost of execution of road works, the provision made in the Budget Estimate for 1945-46 for the maintenance of roads should be increased by Rs.10,000/-.

7. Closing Balance. The Budget Estimate for 1945-46 as framed by the Council closes with a balance of Rs.8,921/-. If it is revised with reference to the foregoing paragraphs, the balance will be converted into a deficit of Rs.11,851/- against the prescribed minimum closing balance of Rs.9,239/-. The Government have under consideration certain proposals to augment the resources of municipal councils.

8. The Commissioner is informed that the collections shown under the various heads in the Demand, Collection and Balance Statement do not agree with the anticipated receipts shown under the corresponding heads in the body of the budget. He should avoid such discrepancies in future.

(By Order of His Excellency the Governor).

V.N. KUDVA,

Secretary to Government.

To the Commissioner, Mayavaram Municipality,
thru' the Chairman, M.C.
To the Collector of Tanjore.
To the Inspector of Municipal Councils & Local Boards
To the Education & P.H. Department.

(True copy)

Forwarded. (By Order).

vav.

Superintendent.

May be lodged.
(will be added to
E.F. fund budget
file)

28/2/45 3/3/45

27.2.45

R

46
163

10 17 E.P.H.(A)

B.E-1945-46. E.F. fund - M.C., Mayavaram - Orders passed.

C.No. 4097A/45 from the D.P.I., R.O.P. No. 72-B3/44-45, 2/25.1.45

ppl-2 c.f

Go. Ms. 4271 Edn. d/ 20.3.45

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

2. R.E for 44-45. The provision
made for excess expenditure is ~~sanctioned~~ ^{approved}

3. B.E. for 45-46 Under sub-section
i(6) of section 32 of the M.F.E. Act, 1920, the Govt.
direct the M.C., Mayavaram, to raise the con-
tribution from gl. funds to E.F. fund from Rs. 10,500
to Rs. 15,040. in 44-45 to Rs. 15,040.

4. An extract of the remarks of
the D.P.I. in paras 3(ii) and 4 of his endorsement
read above is communicated to the Commissioner
for information and necessary action

5. The sanctioned budget for
45-46 will be as shown in the annexure. The
budget is expected to close with a deficit of
Rs. 3,920
~~Rs. 2,920~~ Orders will be issued ^{separately} ~~early~~

~~April 45~~ ^{April 45} has suggesting ways to avoid the
deficit. The Commission should report the closing
balance for 1944-45 by the end of May 1945.

To the Commissioner
Mayavaram Mpty. (thru the C.H.)
(with copy of paras 3(ii)
and 4 of ppl-2 c.f)

" " D.P.I. ✓

" " Edn. of C.F. A ✓

" " L.A. Dept. ✓

Respd. with encl
9.3.45
21.3.45

Annexure

P.T.O

Annexure - P.P. - 3.8

Rs.	Nil.	Expenditure	Rs.
Opening balance			
Education tax	4376	1. Staff -	
Other receipts	163	Salaries & allowances	
Govt grant under provision			
Section 37 of the F.F. Act.	12,251	Rasters	31,000
Contribution from	15,040	Contribution to P.F.	1,200
gl. funds	15,040	Education - Collection charges	100
		2. Contingencies & Equipment	
		Contingencies	
Total receipts	31,830	House rent	1,600
		Other items	1,150
Total receipts	31,830	Equipment	
		Furniture & apparatus	150
		Library books & maps	100
		Other items	100
		3. Prizes & Scholarships	100
		4. Repairs to buildings	250
		Total	35,750
		Closing balance	3,920
		Deficit	3,920

2.3.40

GOVERNMENT OF MADRAS
Education & Public Health Deptt.
MEMORANDUM 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 Muni-
cipal Councils are requested to
review the position of the Ele-
mentary Education fund with refe-
rence to the actual closing ba-
lance 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.
3. Additional expenditure under G.O. No. 1173, L.A., dated 28-5-1945

P.T.O.

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

Received

Registered



From (Name) Dr.D.Joseph,

(Designation) Commissioner,

Post Box _____, (STATION) Mayavaram Municipality.

Telegraphic Address _____

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

L.Dis.No.4722-45.B, dated 16th July 1945.

Sir,

*Sub: Budget Estimate -1945-46 - Elementary Edu-
cation Fund - Mayavaram Municipality -
Financial position - Review - Figures -
Furnished.

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

I submit hereunder the particulars required in
the Government memorandum read above.

1. Actual opening balance on 1-4-45. ...
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. ...
4. Anticipated closing balance for 1945-46 after taking credit of Rs.4,003/-sanctioned in G.O.No.530 Edn. dated 6-4-45. ...
5. Proposals for avoiding deficit if any:

Rs.

768

4,003

6,274

Minus - 5,423

It is proposed to be
met from the arrear to be
compensation sanctioned in
G.O.No.1048 dated 28.5.45

Commissioner,
Mayavaram Municipality.

Forwarded.

Chairman,
Municipal Council,
Mayavaram.

2,400
2,174
4,574

768
4003
4771

-3920
-6274
-10194
+4771
-5423
-768
-1191

32330

ENCLOSURES

SEPARATE COPIES

This claim
is due as by an
order is deft in the Govt. Accts.
by the G.O. funds

NS/16-7.5

6274
-6191

83

5423
768
6191

72
4308
1720
432
6048

+768
+4003
4771
-3920
+851

-6274
+851
-5423
+768
-6191

20

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.

[Faint handwritten notes at the bottom of the page:]

205 212, 10-12-1912. A. 0088. N. 0088.

[Faint handwritten notes at the bottom of the page]

of the expenditure involved in the project.

at the very least please let the insured know
of cancellation with a copy of the policy.

Prof. & family to be expected to visit the
 house harbored now (with the
 Prof. & family to be expected to visit the

$$\frac{500}{2110} \cdot \frac{22}{24}$$

C. No. 32330 Agus
p3e-f

pp1-4 a
(I)

2400 ✓
2174 ✓
4574 ✓

(faint handwritten notes)

E.E. fund - rel. to, Mayavaram - Recovery of
excess d.a. grant paid in 44-45 - Additional
contribution from gl funds in 45-46

From the Commissioner, Mayavaram Dept.,
L. O. No. 4722-45. B. I., d/16.7.45
Memo. No. 32330 A/45-4 Edw. d/1.10.45

The rel. cl., Mayavaram, was granted in G.O. 692 Edw, dt/3.5.44 and G.O. 1502 Edw, dt/10.10.44 a subsidy of Rs 4,574 on the towards the expenditure involved in the payment of dearness allowance to the staff and establishment employed in the mil. schs. in 1944-45 on the assumption that the E.E. fund would close with a nil balance at the end of that year. As the E.E. fund has closed with a credit balance of Rs. 768, the cl. is requested to refund to Govt. this sum (Rupees seven hundred and sixty eight only) and to make a report. P.T.O.

2. The B.E. for 45-46, modified with reference to the orders in para 1 above, the Govt contribution under Section 37 of the E.F. Act sanctioned in G.O. 1625 E.F. dt. 11.7.45 and the additional expenditure involved in the payment of learners' allowance at enhanced rates is expected to close with a deficit of Rs 6191. The Govt. except that this deficit should be met by a corresponding increased contribution to the E.F. fund from the general funds of the Council.

plm.

~~29/9/08~~ ~~29/9/08~~ ~~29/9/08~~

To the Commissioner
Mayavaram (Nepth)
(this M.C. H.C.)
" " Accountant-General
(para only)
" " D. P. I.
" " Secy of L. F. A.
" " L. A. Dept.

I submit that a sum of Rs.768/- (Rs. seven hundred and sixty eight only) was remitted in to the Sub Treasury, Mayavaram in

26

Challan No. 1538, dated 24th October 1945 as required under Government Memorandum read above.

pp 23-24 of 17

S. Siva Subramanian
COMMISSIONER.

Copy submitted to the Accountant General, Madras with reference to his letter No. T.9, Edn. I 420 dated 9-10-45.
Copy submitted to the District Inspector of Local Fund Account, Tanjore, with reference to his letter L.F. No. 263, dated 14.10.45.

Forwarded

C. K. Mahalingam

CHAIRMAN,
Municipal Council, Mayavaram.

S.R. 26.10.45.

Maybe filed with
C. S. 427 Edn. 2/20.3.45
25.10.45

15

EDP-H (A)

B.F. - 1945-46 - E.F. fund - M.C., Mayavaram.

C. No. 4097A/45 From the D.P.T., R.P. No. 72-B3/44-45, 2/25.1.45
pp 1-2 of

The R.E. for 44-45 and the B.F. for 45-46 of the E.F. fund of the M.C., Mayavaram, call for the following remarks.

2. R.E. for 44-45 (i) Credit has been

p 5 of taken for a contribution of Rs. 14,049 from gl. funds against

p 19 of (W) Rs. 12,549 in the sanctioned budget. In their note on the

para 5(i) of p 2 of gl. fund budget of the M.C., the L.A. Dept. have agreed to the enhanced contribution

(ii) Provision has been made for an expenditure

of Rs. 34,857 against Rs. 31,889 in the sanctioned budget. The excess provision for payment of dearness allowance to teachers as it may be accepted.

3. B.F. for 45-46 (i) Credit has been taken

p 5 of for a sum of Rs. 4,439 under the head 'Education tax'

p 19 of (W) against Rs. 3,720 in the sanctioned budget.

reported to the L.A. Dept. The increased credit may be

allowed to stand, as it is stated to be due to the quinquennial revision of property tax registers.

(ii) Credit has been taken for a contribution

p 5 of of Rs. 10,500 under the head 'Contributions from gl. funds'

p 19 of (W) against Rs. 12,549 in the sanctioned budget for 44-45.

(iii) Debiting the credit taken for 44-45

p 5 of against the payment of dearness allowance, the

p 7 of budget is expected to close with a deficit of Rs. 8,400.

p 18 of (W) Education tax is levied at 15 p.c.

per annum on property rentals. The total rate of

taxation is 15 p.c. which is the maximum possible rate.

p 6 of of
top file

at a rate of Rs. 3,983 in 45-46. In their note on the gl. fund budget of the Cl, the L.A. Dept. have stated that the contribution from gl. funds may be raised by Rs. 4,540 to avoid a deficit. The Finance Dept. have been asked separately whether provisional credit may be allowed for the equivalent contribution referred to at 'M' above. The reply of the Finance Dept. may be awaited.

3983
4540
8523

p2 n1 of
top file.
(delinked)

that it is not
practicable.

17.2.45

L.A. may see the file in the meanwhile.

There is no point in sending to L.A. Draft an order ^{approved budget} ^{say in} that further orders will come in re. to deficit, as ordered by Secy. in another case too.

A draft order is submitted. The calculations in the note above have not taken into account the collection charges of Rs. 163. The deficit in the budget will increase of Rs. 163 if this is also taken into account. L.A. may therefore be requested to agree to an increased contribution of Rs. 4,700 instead of Rs. 4,540 as agreed to. A draft order is submitted. It may be accepted after acceptance of L.A.

12.2.45

17.2.45

23.4.45

5617

L.A. upto

ESP.H.W.O.
4097A/45-1
2/3/45



Removal
mlt
G.O. 1261A
24-2-45
also 3/1914
(para 5)

15040
160
15100

Annexure to the
dept.

Page 5 of

gross income Rs. 10376
Deduct coll. 36100
charges net 10426

5/57cf Psef

5/57cf

Removal ml

dp. 9.3.45

L.A. no 5617-1-Bud II

9-3-45



L.A. Dept. (Bud II)
Please see the notes of E & P.H. on pages 1-2 ante.

In the Genl. Fund B.E. of the Cl. for 1945-46 this Dept. have agreed to a contribution of Rs. 15,040 from the Genl. funds to the Ely. Edn. fund in order to avoid a deficit in the Ely. Edn. fund at the end of 1945-46.

For the reasons given at 'A' on page 2 above E & P.H. have requested this Dept. to agree to a contribution of Rs. 15,200 instead of Rs. 15,040 so as to wipe off the anticipated deficit ^{in the Ely. Edn. fund} at the close of 1945-46.

It is ^{clearly} observed from the Genl. Budget of the Cl. for 1945-46 that the credit taken for a sum of Rs. 4,276 under ~~xxxx~~ under Edn. tax in the Ely. Edn. Budget for 1945-46 represents the net income expected to be realised after deducting the collection charges ^(of Rs. 100) and that the amount of Rs. 163 shown just below the Edn. tax receipts ^{in the Ely. Edn. BE} represents the income expected from contributions (apparently contribution expected from private institutions or individuals.)

In view of the ^{circumstances stated} above there is no need to increase the contribution from the Genl. funds in 1945-46 over and above the amount (Rs. 15,040) already agreed to by this Dept.

The file may now be returned to E & P.H. who may be requested to amend the draft in respect of the contribution.

Kuo
8.3.45

8.3.45

9.3.45

9.3.45

16/3/45

17.3.45

18.3.45

19.3.45

B.E-1945-46 - E.E. fund - M. cl. Mayavaram -
Financial position - Review.

(17)

C.No. 32330 A/45 From the Commissioner, Mayavaram Supty,
L. No. 4722-45 B.I., 2/16.7.45

pp 17-18 of 9
(Y)

pp 3-4 of (W)

p 3 of

clod

The E.E. fund budget of the M. cl., Mayavaram, approved in G.O. 427 Edw, 2/20.3.45, was expected to open with a nil balance and to close with a deficit of Rs. 3,920. The budget revised with reference to the actual balance in the E.E. fund on 1-4-45 and to the equivalent Govt grant sanctioned in G.O. 1025 Edw, 2/11.7.45 and after providing for the additional expenditure involved in the payment of dearness allowance at the enhanced rates now sanctioned is expected to close with a deficit of Rs. 5,423. The Commissioner states that this deficit can be met from the arrears of toll compensation sanctioned to the Council. ~~but no money is reported to be available for the general funds~~ ~~can be made available to meet the deficit of Rs. 5,423 to be met from the deficit of Rs. 5,423 to be met from the deficit of Rs. 5,423~~

Encl. G.O. No. 1025-6274
Report number 6191
+ 83

A subsidy of Rs. 4574 was paid to the Council
pp 244 of (I)
I.V.A.
26.7.45



E.O.P.H. No. 32330 A/45-1
26/7/45

2. Last year the view was recorded that if there was a balance in the E.E. fund budget at the beginning of 1945-46, the subsidy paid to the local bodies towards the payment of dearness allowance should be recovered to that extent. If this principle is applied in the case, a sum of Rs. 768 will have to be recovered from the Council. The deficit in the E.E. fund budget will consequently be Rs. 6,191. R.A. may be requested to say whether the contribution from general funds can be enhanced by a further sum of Rs. 6,191.

25.7.45

L. A. Supt
P.T.B.

The deficit of Rs 6,191 in the Elementary Education Account for 1945-46 (referred to in para 2 of the order of E.P.H. on 1st above) has been arrived at after taking into account the extra expenditure of Rs 6,274 involved in the payment of deans and over allowances to EE staff at revised rates with effect from 1-1-45. The question whether it is to allow local boards to draw the arrears till compensation payable to the M.C. to meet the extra expenditure on deans and over allowances - vide para 4(1) of G.O. No. 10481-A dated 11-5-1945, is still under consideration.

Superintendent.
(Contd in p 3 above)
(By order)
Forwarded to the
To the
Presidents of District Boards.
Executive Authorities of Municipal Councils.
Inspector of Public Instruction.
Director of Municipal Councils and Local Boards.
Commissioner of Local Fund Accounts.
Local Administration Department.
Secretary to Government.
E. C. Wood,
E. C. Wood,
Secretary to Government.
Government consider that such a course of action is highly objectionable and improper, and should cease forthwith. Books should be selected for prescription solely on account of their merit and suitability. If publishers are willing to give a discount on books purchased by a local body, this discount should be utilized for the benefit of all purchasers of books by selling the books to them at a cheaper rate than the published price. copies are said to be for the use of teachers and for distribution to pupils of the scheduled classes. It has come to the notice of Government that certain local bodies attempt to make a bargain with publishers of books that their books will be prescribed in the schools under their management, if the publishers agree to supply a number of free copies. The free copies are said to be for the use of teachers and for distribution to pupils of the scheduled classes. It has come to the notice of Government that certain local bodies attempt to make a bargain with publishers of books that their books will be prescribed in the schools under their management, if the publishers agree to supply a number of free copies. The free copies are said to be for the use of teachers and for distribution to pupils of the scheduled classes.

Memorandum—No. 26226 B-7, Education, dated 13th September 1940.
Board and municipal schools—Text-books—Selection.
Memo. No. 26226 B-7, 13th September 1940
EDUCATION AND PUBLIC HEALTH DEPARTMENT
Government of Madras
(Education)

-24,623
+ 7,152
-17,471
17,471
9,239
26,710



37335
Tho. E. 35349
3.8.45



18318.1C
6/8/45
more must
be a
pro. form
as far as the
Rs 768 is concerned
and as the
idea in all cases
can't be
subsidized
this council will
be Rs 6191
13.8.45

E.P.H. No. 32330A/45-2
15/8/45

18
-1805-2. Revised with reference to the actual opening balance on 1-4-45, the General Account Ordinary for 1945-46 closes with a balance of Rs 7,152 against the prescribed minimum closing balance of Rs 9,239. The additional expenditure involved in the payment of deans and over allowances to EE staff for revised rates with effect from 1-1-45 is reported to be Rs 6,274. It is doubtful whether the Mayor's M.C. will be able to meet this extra expenditure and clear the prescribed minimum balance from the additional income it may get from the several measures taken to augment the resources of the M.C. In the circumstances, the General Account Ordinary is not in a position to make a further contribution to the Elementary Education Account. With these remarks the file may be returned to E.P.H. E.P.H. (A)

The L.A. Dept. state that the gl. funds of the Council will not be in a position to make a further contribution to the E.E. fund. The deficit in the E.E. fund budget for 45-46 has to be made good by a grant from Provincial funds. If it is decided to grant a grant to the M.C., the excess deans allowance grant paid in 44-45 (Rs 698) need not be recovered and the grant payable this year may be restricted to Rs. 5423. There is no scope for increasing the rate of taxation - p. 1.4 notes to Rs 427.30.3.45. The file may be sent to finance for remarks. Please see the letter of the Commissioner, Mayor's Municipal Council dated 3-8-45 and the notes on 11-1-3 above. 2. The anticipated deficit in the E.E. fund budget

for 1945-46 is Rs. 6,191/- This includes the sum of Rs. 768/-
 recoverable from the Municipality being the excess subsidy paid
 for the last year towards payment of dearness allowance.
 The L.A. Dept. have stated that the General Account Ordinary
 is not in a position to make a further contribution to meet
 the deficit in the E.E. fund budget. There is no ^{definite} information
 as to the ~~actual~~ ^{additional} amount of income derivable from the
 several additional measures taken to augment
 the resources of the municipalities. A clearer appreciation of the
 position of the General Account & its ability to pay ^{an} addl.
 contribution ^{to the E.E. fund may be had} only later after the R.E. for the
 year has been received and examined. No question of
 franchising a subsidy to cover the deficit ^{anticipated in the E.E. Account} may be examined
 then.

30.8.45 The question again after the R.E. for 45-46
 of the General Acct. & of the E.E. Fund
 Acct. of the Municipal Council are received
 (AP) examined. 21.8.45
 20.8.45

In a similar case, it has been
 suggested that, in view of the administrative incon-
 venience that may be caused, a grant equal to $\frac{2}{3}$ of
 the deficit may be sanctioned ^{shall be made} and that the
 position may be re-examined at the time the R.E.
 for 45-46 is received. The file was sent to L.A./
 Fin on 15.8.45. The return of that file may be
 awaited till 1.9.45.

27/8/45
 29.8.45
 It has since been decided that
 an advance grant equal to two-thirds of the
 anticipated deficit in the E.E. fund budget may
 be paid to the local bodies, ~~to meet~~ and that
 the position ^{re-} examined at the time the R.E. for
 45-46 is received. It has also been decided

37404
 37312

EXP.H(A) 37335 EO
 21.8.45



19
 that the arrears of toll compensation may be
 drawn to meet the enhanced expenditure
 on payment of dearness allowance. L.A. may
 be requested to state whether the deficit of
 Rs 6,191 can be met from the arrears of toll compensation
 sanctioned to the cl. of the post this is not possible,
 a grant equal to $\frac{2}{3}$ of the deficit may be paid
 to the cl. of the post. It may be seen from the history of this subject
 on page 3 above that a sum of Rs 21,669 will
 be required to wipe off the anticipated deficit
 in the General Acct. ordinary of the
 Mayavaram M.C. for 1945-46 and to maintain
 the prescribed minimum closing balance. The
 arrears toll compensation grant of Rs 21,669
 sanctioned in the current year will have to draw Rs 17,471
 will be required in the first instance to cover a part
 of the anticipated deficit in the General Acct. The
 balance of Rs 4,198 available under the
 cl. (A) of the budget will be utilized to meet a portion of
 the deficit in the General Acct. ordinary.
 After these transactions the file may be passed
 to the Finance Dept. It will be possible for the cl. to meet the
 remaining deficit of Rs 19,471 in the E.E. fund by drawing
 from the minimum closing balance of Rs 2,239 under the
 cl. of the budget from the additional revenue which it will get
 from the net proceeds of the entertainments tax and the
 additional stamp duty on the transfer of immovable
 property. This sept. may therefore agree to do the
 additional contribution to be paid by the M.C. from the
 cl. of the budget to the E.E. fund towards the deficit under the
 latter.

EXP.H.W.O. 32330 A/45
 -3
 13/9/45

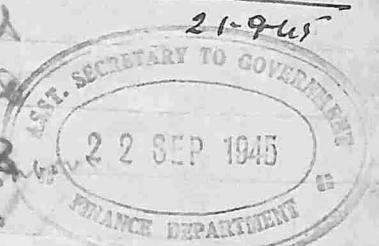


I.V.R.
 13.9.45
 21.8.45
 17.8.45
 4194

-6191
 +4198
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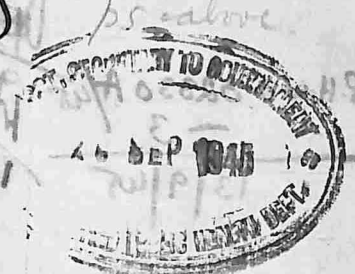
With these remarks the file may be passed

on 7th ...
to 18/9/45 ...
20/9/45 ...
21.9.45 ...
22926-1040 ...
21-9-45 ...
21 (Exp. B)



Previous ...
Please see the further notes of 20.9.45 and L.A. on 21.9.45 ...
above ...
will be available as balance of areas till compensation which ...
could be utilized to meet a portion of the deficit in the ...
E.E. Fund Account of the Mayavaram m.c. The balance of ...
deficit in the E.E. Fund Account is Rs. 1,993/- (6191 minus 4198) ...
and it has been stated that this amount also can be ...
covered by an addl. contribution from the general account. ...
Therefore, the question of giving subsidy from Prov. funds to the ...
E.E. Fund account of the cl. does not arise.

42758
EB



24.9.45 ...
E.P.H. will have to take steps to recover from the Municipal Council ...
dearness allowance grant of Rs 768 paid in 1944-5; if later in ...
the year it is found that there will be no deficit ...
the E.E. Fund ...
M.C. can afford to refund the excess grant.

K'omp 3 above

X

25.9.45. E.P.H.

Am No. 42758 EO-1
25.9.45

E.P.H(A)

The L.A. department state that the ...
entire deficit in the E.E. fund (Rs. 6,191) can be met ...
by additional contribution from gl. funds of the cl. The cl ...
may be asked to refund to Govt. the excess dearness ...
allowance grant of Rs 768 paid in 44-45 as in other similar cases though the ...
draft memo is submitted.

42971

p 5 ante

para 2 m plante

29.9.45

30/9/45