Govt. II-37—30,004—24-10-44.

Education and Public Health (1945) Department.

Put away
W

Miscellaneous SERIES.

(1)

G.O. No. 450.Edn.

Dated 23rd March 1945.

[Despatch Abstract.]

Budget Estimate 1945-46 - Elementary Education Fund - Municipal Council, Negapatam - 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.
Rop.No.71 B3/44-45 Dated 24.1.1945.

ELEMENTARY EDUCATION FUND - Budget estimate for 1945-46 Municipal council, Negapatam -

S u b m i t t e d.

03766

2. The budget is explained by the Commissioner in his covering letter and note to the council

3. Revised estimate for 1944-45:

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

4. Budget estimate for 1945-46: --

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

5. The total credit under "ordinary" has been wrongly struck. The correct total is Rs.40899/-

6. Expenditure under "ordinary" is in excess of the sanctioned budget and so the budget closes with a deficit of Rs.7880/-

7. The Commissioner may be informed that the previous approval of the Director should be obtained for the abolition of the higher standards in the higher elementary schools.

8. The accommodation provided for 2 boys' schools and 1 girls' school needs extention. The council should take necessary steps to rectify this defect at an early date.

P.T.O.

A sum of Rs.3070/.- has been provided as capital expenditure under lands and buildings as against a credit of Rs.1000/-. The provision may be utilised for urgent schemes in consultation with the inspecting officers.

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

for Director of Public Instruction

To

The Secretary to Government,
Education & Public Health Department.

GA"/25.1.1945.

Sd/
25/1

From

Mr.M.A.Rahman, B.A.,
Municipal Commissioner,
Negapatam.

To

The Secretary to the Government of Madras,
Education & Public Health Department,
Fort Saint George, Madras.
Through the Director of Public Instruction, Madras.

Sir,

Bl.10598-44 dated 15-1-45.

Budget estimate-elementary education fund-Negapatam Municipal Council for 1945-46-Submitted.

Ref. Letter No.3634-B-44/ da ed 9-10-44 of the Director of Public Instruction, Madras.

I beg to submit for the orders of Government the revised estimate for 1944-45 and the budget estimate for 1945-46 of this Council as finally approved by the Council in duplicate together with the prescribed statistical enclosures.

Details in regard to each item of expenditure in the budget is furnished.

No school is located in rent-free buildings and as such, no provision is made for repairs to rent-free buildings.

Provision is made for the following capital expenditure.

(1) Construction of a Mohammedan school building in the original site. Rs.1900/

(2) ~~,, of a building for the Hindu Girls School, Nagore~~

PTO

(2) Construction pf a building for the Hindu Girls School Nagore. on the site already purchased. .. Rs.1000/-

(3) Extension of Samanthankuppem school building. .. Rs. 170/-

Of these items 2 and 3 will be met from the amount realised from sale proceeds of the superstructure of the old Mohammedan School building viz, Rs.2070/- The Deputy Inspector of Schools, Mohammedan Range and the Deputy Inspector of Schools, Negapatam, have remarked about the defective accommodation for these two schools and hence the expenditure has been provided for. Copies of the remarks are also enclosed.

It is certified that the provision made in the budget in regard to staff, equipment, accommodation etc, are based on the actual requirements of each school and with reference to the recommendation of the inspecting Officers.

Marked variations between the actuals for 1943-44, revised estimate for 1944-45 and budget estimate for 1945-46 are explained in full in the annexure. The Council has ~~sixxxtxd~~ decided to abolish the uneconomical Kadambadi school and the higher standards in the higher elementary schools for boys in Negapatam and Nagore. Even after the abolition, the account is expected to close with a deficit of Rs.7880/- and the Council has therefore requested Government to sanction the amount as free grant to the council

as the deficit is mainly due to the payment of dearness allowance to the staff

A copy of the Council's resolution approving the budget and a copy of my note to the Council are also enclosed.

Forwarded,

Chairman.

Commissioner.

R/V.S.
Enc,

Note to the Council.

Revised Estimate for 1944-45.

General Account.

The budget estimate for the current year as approved by Government was expected to open with a deficit of Rs.516/- and close with a deficit of Rs.2276/- But actually the year opened with a surplus of Rs..10420and is expected to close with a deficit of Rs15020/- The main reasons are as follows:-

Opening Balance:-

The sum of Rs.7500/- sanctioned by Government for the grant of dearness allowance was not taken credit in the Revised Estimate and was drawn in 1943-44 and a sum of about Rs.4000/- under 'Road maintenance was not spent within the year.

The following items have affected the budget for 1944-45:-

(1) Sale of motor lorry.	Rs.10000/-	The council has decided not to sell the lorry.
(2) Sale of lantern posts.	600/-	Lantern posts can fetch only Rs.1200/- and not Rs.2000/-
(3) Sale of rubbish.	1020/-	The council has decided that the compost be prepared and sold next year.
(4) Amount contributed to Capital. To make up diversion made from loan fund for surface improvement to roads. Rs.2200/- Capital works. 800	3000/-	There is no capital receipt as the choultry building has not been sold and the expenditure has to be met from general funds.
(5) Sale proceeds of municipal choultry building.	5000	The building is not expected to be sold within the year.
(6) Expenditure on purchase of bulls and their maintenance.	10500	
	Rs.30520	

Government have been requested to grant an advance of Rs.10,000/- to cover the deficit caused by the purchase of bulls and credit has been taken for the amount in the Revised Budget.

A sum of Rs.360/- has been provided under 'Al-Contingencies' for provision of wooden rack to record room as suggested by the Deputy Inspector of Municipal Councils.

Budget Estimate for 1945-46.

Thus the budget estimate for 1945-46 is expected to open with a deficit of Rs.5020/-

Under Receipts 95% collection has been taken credit which is the maximum amount that can be realised. Under non-taxes the minimum receipt for the past five yearsr is taken credit in respect of leased out items. Under Vehicles and animals tax and cart taxes credit has been taken for the levy at the maximum rates. As recommended by the Deputy Inspector of Municipal Councils an additional sum of Rs.490/- has been taken credit under slaughterhouse fees for increased revenue expected by the increase of fees for sheep slaughter from Re.0-1-3 to Rs.0-2-0 per animal.

Under licence fees under Sec.270 of the Act, an additional sum Rs.500/- has been taken credit for levy of licence fees for sale of closure for sale of articles on public streets. Under licence fees

6

35

Credit has been taken for the following:-

(1) Increase of licence fee for private bus stand at Nagre. ... 50% of receipts.	Rs.80/-
(2) Levy of licence fee on rat attracting commodities at Rs.2-8-0 per place.	100/-
(3) Licencesing manufacture of cigars.	100/-
(4) Increase of the licence fee on milk trade at Re.1/-	150/-
(5) Levy of licence fee on laundry at Re.1 per place.	20/-
	450/-

Provision has been made for the payment of dearness allowance to staff at Government rates throughout the year. Only the minimum amount have been provided for contingencies etc.

Provision has been made for the restoration of three posts of bill-collectors which were abolished last year as the collection work suffers badly and there has been much loss of revenue under V & A taxes during the year.

Provision has also been made for the continuance of the two peons to the municipal Revenue Inspectors for the whole year instead of for six months.

Provision has also been made for the appointment of a draftsman II Grade as directed in G.O.No. Ms.3521 L.A. dated 22-12-43 as the Town-Planning work cannot be taken up for want of a draughtsman.

Under road maintenance Rs.18,840/- the minimum prescribed in G.O.No.3104 L.A. dated 12-11-41 has been provided. In G.O.No.1707 L.A. dated 2-6-44, Government have stated that this minimum should be increased to suit the current rates for labour and materials in any particular year. According to this order, the minimum to be provided will come to Rs.24,334/- As the finances do not permit, only a sum of Rs.18440/- has been provided.

A sum of Rs.2500/- has been provided for medicine against Rs.2000/- provided during the last year owing to the increase in prices. Provision has been made for the appointment of a third Birth and Death registrar with reference to Government Memo No.21666/44-II P.H. dated 7-11-44

A sum of Rs.1540/-(Rs.690/- for 3 coolies at Rs.10/- per mensem plus D.A. for 11 months and Rs.850/- for malariol) has been provided under 'Malaria' for antimosquito work.

Under 'Conservancy-Contingencies' provision has been made for the purchase of a night soil cart for Rs.250 and Rs.120/- for the Veterinary Surgeon. The cost of straw has been calculated at 17 lbs per bull per day. Provision has also been made for the continuation of the post of six coolies for compost making 'under conservancy staff'.

Provision has been made for the contribution of the following amounts to other accounts:-

Education Account. Rs.11,970. W & D.Accounts. Rs.16,000/-

Provision has been made for repairs to buildings as follows as recommended by the Deputy Inspector of municipal councils and local boards.

Repairs to office building:-

Wire netting to the windows of the record room	Rs.200/-	
Provision of windows and lighting to main hall and account room.	200	
Other repairs.	400	
		Rs.800/-

Departmental buildings:- ... . Rs. 1900/

Repairs to store-room cattle shed in Velipalayam Pettai.	Rs.	200/-
Repairs to sweepers' line-Velipalayam.		800/-
Nagore cattle shed repair.	...	500/-
Repairs to other buildings.	..	400/-
Medical		
Repairs to hospital buildings.		500/
,, quarters.		400/-
		100
Repairs to market buildings.		
Under Capital provision is made for providing amenities to cart-stand i.e.,		1000
Waiting room and urinal.		1000
Wirenetting to slaughterhouses-Negapatam and Nagore.		1000
		200

After providing for these items, the budget estimate under General Fund Account Ordinary will close with a deficit of Rs.43570/- It is not possible to cut short any items of expenditure.

The amount of dearness allowance to the staff for 1944-45 and 45-46 will be as follows:-

Revised estimate for 1944-45. ..	..	Rs.32820/-
Budget estimate for 1945-46 ..	..	37720/-
		70550/

Against this sum, a sum of Rs.6920/- has been sanctioned by Government.

The municipal Health Officer and the Sub-Assistant Surgeon, Nagore, have requested that provision may be made for the following items. Provision has not been made for them owing to want of funds. The decision of the council is solicited.

(1)	Appointment of Sanitary Inspector.	...	1
(2)	,, ,, Woman vaccinator.	..	1
(3)	,, ,, Health Visitor	..	1
(4)	,, ,, Midwives.	..	2 more
(5)	,, ,, Sweepers	..	10
(6)	,, ,, Scavengers.	..	15 for public drains,
(7)	,, ,, ,,	..	5 for P.Scavenging.
(8)	,, ,, Drain cleaners.	...	15
(9)	,, ,, Cess pool cleaners.	..	5
(10)	,, ,, Malaria maistry	..	1
(11)	,, ,, Market Superintendents.	..	2
(12)	Purchase of five pairs of bulls.		
(13)	,, two nightsoil carts.		
(14)	,, pneumatic tyres for ambulance cart.		

Construction of compound wall on the rear portion of the Sanitary Inspector and D.B.R.Office, Nagore.

Medical:-
Electrification of municipal dispensary, Nagore. Rs.100/-

The Deputy Inspector of Municipal Councils has suggested the following:-

(1) to investigate the full of revenue under slaughterhouses.
(2) to expand the revenue from remunerative enterprises by tapping other sources.
(3) to lease out all the open sites.

(4) to lease out all the open sites.
(5) to lease out Nagore market.

Item:- 3. A list has been prepared and is under scrutiny. During the current year, attempts were made to lease out the site north of reservoir which originally fetches Rs.100/- per annum on average. But the lease could not be sold during the year for want of bidders. Hence no increase could be taken under rent of lands. All possible efforts will be made to lease out the vacant site after inspection.

Items.1,2 & 4. The decision of the council is solicited. (8)

Lighting Account:-

The Revised estimate is expected to close with a deficit of Rs.2380/- after taking credit for the advance of Rs.10000/- sanctioned by Government.

Budget estimate for 1945-46.

The ordinary expenditure including opening balance comes to Rs.18,190/- while the ordinary receipt is Rs.5590/- In order to make the account self-supporting the lighting tax will be increase from 1 to 3% per annum. Taking credit for this increased rate, the account yet closes with a deficit of Rs.730/-

Education Account:-

The budget estimate for 1944-45 was expected to open with a surplus of Rs.7159/- and to close with a surplus of Rs.1829/- But the revised estimated for 1945-46 actually opens with a surplus of Rs.8380/- and is expected to close with a surplus of Rs.1210/-

The provision made under contingencies-other items has increased by Rs.1040/- owing to the increased grant of wages to sweepers etc. The expenditure under repairs to buildings has also increased by Rs.50/-as per actuals.

Budget for 1945-46.

Afterproviding for dearness allowance to the staff at Government rates throughout the year, the account is expected to close with a deficit of Rs.11560/-

Only minimum provision has been made for repairs to buildings for furniture and other items.

The Deputy Inspector of Schools has made the following suggestions:-

(1) Provision of additional accommodation, garden and playground to the Muslim Boys School-Negapatam.

(2) Provision of additional accommodation to Samanathankuppam Boys School.

These items can be met from the sum of Rs.2070/- under 'Capital' -- Account'being the sale proceeds realised from the sale of superstructure of the Muhammedan School building.

A sum of Rs.3000/- has been provided for repairs to all school buildings.

After making provision for these items, education account will close with a heavy deficit as mentioned above. In order to make up the deficit the education tax has to be raised by 1 per cent per annum which will fetch a revenue of Rs.9100/- As proposed by the Deputy Inspector of Municipal Councils and Local Boards in his inspection notes all the higher standards in the higher elementary schools for boys at Nagore and Negapatam will be abolished with effect from the next school year. The uneconomical Kadambady school will also be abolished. No provision has been made in the budget for these items. Savings expected from these two items is Rs. Rs.2660/-

After effecting this retrenchment and taking credit for increased tax, the account is expected to close with a surplus of Rs.220/-

Watersupply account.

The revised estimate Ordinary opens with a deficit of Rs.7160/- It was expected to open with a surplus of Rs.3200/- This is because, credit was not taken for the sale proceeds of pipes realised during the year 1943-44. The account closes with a deficit of Rs.7130/- and while it was expected to close with a deficit of Rs.5720/- This was because of the increased price of coal etc.

The budget estimate of 1945-46 is thus expected to open with a deficit of Rs.7130/- and close with xx a deficit of Rs.23160/-

Credit has been taken in the budget for a sum of Rs.12800/- from sale proceeds of 160 pipes. The cost of coal works out to Rs.60-4-0 per ton. If firewood is used, the cost will come to only Rs.45/- per two tons and there will be a saving of about Rs.15/- per ton or -- Rs.10000/- on the whole. So, the Collector of Tanjore may be requested to commandeer the requisite quantity for the waterworks next year. Provision has accordingly been reduced under contingencies.

Provision has been made for the appointment of 3 tap Inspectors as directed by Government in G.O.No.3521 L.A. d/ 22-12-43.

Endowment Account.

The expenditure under Poorhouse charity funds exceeds the rec ipt by Rs.540/- in 1944-45 and Rs.440/ in 1945-46. As the General Fund Account itself is working in large deficit and as the sanction of Government for the contribution of the excess from general account is difficult to be obtained, I suggest that the feeding of the boys be suspended from now. No provision has been made for contribution from general funds during 45-46.

General:

All the accounts close with deficit as detailed below:-

General. Rs.-	43570
Lighting. -	730
W & D A/c. -	23160
Total Minus Rs.	67460

The deficit is mainly due to the payment of dearness allowance to servants at Government rates. The tot l amount on this account works out to Rs.112610 as follows:-

	1944-45 Rs.	1945-46 Rs.
General.		
Education.	32,820	37,730
W & D.Account. ..	13,040	12,270
Lighting. ..	7,330	9,180
..	120	120
	53,310	59,300

Against this sum a grant of Rs.6920/- was received from Government during the current year. Under the entire expenditure incurred by way of dearness allowance to staff is obtained from Government as grant, the administration cannot be run and Government may be requested to sanctioned the amount as free grant.

28-12-44.

Commissioner.

Extract from the proceedings of the Ordinary meeting of the Municipal Council, Negapatam, held at 6-15 P.M. on Tuesday the 9th January 1945 in the Municipal Meeting Hall at Kadambadi.

(10)

567. Proceedings of the Budget committee appointed to consider the revised budget estimate for 44-45 and the budget estimate for 45-46 on the General fund, Elementary Education fund and Water supply and drainage fund accounts of this council.

x x x x

C. Elementary Education Accounts.

Revised estimate for 1944-45: Approved.

Budget estimate for 1945-46:-

It is not possible even to raise the education tax as the total rate of taxation in this Municipality is already very high. The property tax was only recently raised from 1-4-44 from 19 to 22% per annum. The committee resolves to delete the additional revenue taken credit viz. Rs.9100/-. The committee therefore proposes instead to effect savings in ~~exxxx~~ the expenditure in this department by retrenchments as suggested by the Deputy Inspector of Municipal councils.

The Higher standards in the higher elementary schools for boys at Nagore and Negapatam may be abolished with effect from the next school year. The uneconomic Kadambady school may also be abolished with effect from the next school year.

Resolved that the provision made for repairs to school buildings be reduced to Rs.1000/- and a sum of Rs.1000/- be provided ~~in~~ under Capital for the construction of the Hindu Girls' school, Nagore, on the land purchased by the council. By the construction of this school there will be a savings of Rs.16/- per mensem by way of rent of the present building.

Revised with reference to the above modifications, the account will close with a deficit of Rs.7680/-. This deficit is mainly due to the payment of dearness allowance to the staff at Government rates which works out to Rs.1340/- in 1944-45 and Rs.1227 in 1945-46. The council may request Government to sanction the amount to this Municipality as a free grant.

x x x

General. The rate of property tax was raised from 19 to 22% with effect from 1-4-44 and the people of Negapatam are hard hit by the situation created by the war by the stoppage of coastal trades. Further increase in the rate of tax is not therefore possible. The burden will become too heavy for the rate payers with the result that the number of writes off will be in the increase. Hence the suggestion of the commissioner to increase the rate of lighting tax from 1½ to 3% per annum and education tax from 1½ to 3% per annum cannot be given effect to. The accounts will now close with deficits as detailed below:-

General account	..	Rs.35,690
Lighting	..	---
Water supply & Drainage	..	28,800
Education	...	7,880
Endowment a/c	..	---
		~~xx,xxx~~ 72,370

The deficit is mainly due to the payment of dearness allowance to the staff at Government rates during 1944-45 and 1945-46 as detailed below :-

	Revised estimate 1944-45	Budget estimate 1945-46
General account	Rs. 32,820	Rs.37,250
Lighting account	120	120
Education account	13,040	12,270
Water supply & Drainage account	7,330	9,300
	53,310	58,940

Against this amount a sum of Rs.6920 has been sanctioned by Government as grant during ~~xxxxxxx~~ this year. Otherwise the accounts will close with surplus balances as detailed below :

General account ...	Rs.28060
Lighting account	240
Elementary Education account	17,430

The water supply account would have closed with a deficit of only Rs. 12,170.

As already stated it is not possible to increase the rates of taxes. The committee has however tapped all sources of income under non-taxes by deciding to increase the rates of license fees, cart stand fees, slaughterhouse fees etc. and by the new levy of fees under section 270 of the Act on articles conveyed by boats.

In order to wipe off the deficit in all the accounts, Government may be requested to sanction a free grant of the amount equal to the deficits which are due to the payment of dearness allowance to the staff at Government rates and the rise ~~xxxxxxxxxx~~ of the prices of coal etc. on account of war.

x x x x

Resolution:

The report of the Budget committee is approved subject to the following modifications.

x x x

Elementary Education fund account:-

Sri.S.V.Rethinnsabapathy pillai dissents to the abolition of higher standards in the Higher Elementary schools for boys.

x x x x

Sd/- A.M.P. Thiruvambalam chettiar,
Chairman.

(True extract)

Municipal office,
Negapatam,
15th January 1945.

Commissioner.

Negapatam Municipality.

Revised estimate of the Elementary Education fund for 1944-45 and budget estimate for 1945-46

Heads of account	Opening balance	Receipts	Expenditure	Closing balance
Revised estimate for 1944-45.				
Elementary Education account:-				
Ordinary	8380	42230	49400	1210
Capital	2070	--	--	~~3280~~ 2070
Budget estimate for 1945-46.				
Ordinary	1210	40820	49910	-7880
Capital	2070	1000	3070	---

S.R.15-1-45.

Commissioner,
Negapatam Municipality.

Negapatam Municipality.

Budget estimate of the Elementary Education fund.

Receipts.

Actuals 1943-44.	Revised estimate for 44-45	Heads	Budget estimate for 1945-46	Remarks.
9687	9930	1. Education tax.	9780	
	650	2. Deduct collection charges	680	
	9280	Net	9100	
-	--	2. Fines & penalties under the Elementary Education act	--	
--	--	3. Investments realised	--	
--	--	4. Income from investments, etc.	--	
457	460	5. School fees	90	
-	-	6. Endowments	-	
-	-	7. Contributions	-	
169	50	8. Other receipts.	20	
		9. Government grants:-		
6329	6610	i. under section 37 of the Elementary education Act,	6420	
10656	10660	ii. under the proviso to section 37 of the Act	10660	
11970	11970	Contribution from the General fund account	11970	
3739	3500	Compensation from Government for loss of income from equivalent contribution of education tax levied on profession tax	3739	
-78	-300	Deduct refunds.	-100	
--	---	Deduct amount transferred to capital	-1000	
42929	42230	Net Total	40820	
		Capital.		
---	---	Amount transferred from ordinary.	1000	
--	---	Total	1000	
42929	42230	Total receipts-Ordinary and Capital	41820	

P.T.O.

Expenditure.

Actuals of 1943-44.	Revised estimate for 1944-45	Heads.	Budget estimate for 1945-46
		Ordinary.	
		1. Staff-	
35,145	43,170	Salaries & allowances- Masters.	42,180
608	650	Clerks & servants Collection charges.	--
1808	1880	Contribution to provident fund	1,880
		Contingencies & equipment--	
437	470	Contingencies- House rent	470
1656	2630	Other items	3,080
--	300	Equipment-- Furniture & apparatus	800
--	--	Library books & maps	200
734	650	Repairs to buildings	1000
296	300	Interest on & repayment of debt	300
--	--	Investment made	---
40684	49400	Total Ordinary charges.	49910
		Capital	
--	--	1 Lands and buildings	3070
---	---	Total capital charges	3070
		Total Ordy & Capital	52980

Commissioner,
Negapatam Municipality.

S.R.15-1.

Negapatam Municipality.
Budget estimate for 1945-46.

(13)

Explanation for variations.

Revised estimate for 1944-45	Budget estimate for 1945-46
Education tax: Credit taken with reference to actuals.	
School fees: The council decided to continue the higher standards in the Higher Elementary schools during the year and hence the increase under school fees.	School fees: The council has decided to abolish the higher standards in the higher elementary schools for boys during with effect from the next school year and hence the decrease under receipts.
Other receipts: credit taken with reference to actuals Government grant under proviso to section 37 of the Act. G.O.616 Edn.dated 21-4-44 7564-0-0 674 Edn. dated 1-5-44 2942-0-0 150 -0-0 10656-0-0 or 10660	
Under section 37 of the Act:- G.O.Ms.1698 E&P.H. dated 13-11-44 .. Rs.6428-0 -0 G.O.905 Edn./13-6-44 186-1-0 6614--1-0 or 6610	
Compensation for loss of income from Profession tax-education tax equivalent contribution:- G.O.1266/7-6-44 Rs 3658-1-0 less refunds, 161-14-0 Net.3496-3-0 or 3500	...Rs.3660/-
Refunds: with reference to actuals.	
Amount transferred to capital:- No transfer made as no capital expenditure will be incurred during the year.	Rs.1000/- transferred for the construction of a building for the Hindu Girls' school building at Nagore.
Expenditure:-	
Masters- Salaries: Increase is due to the payment of leave salary and owing to the retention continuation of the higher standards in the higher elementary schools for boys -permitted in Govt.Memo.45543A 44-2Education dated 7-11-44.	Increass is due to the payment of dearness allowance to the staff at Government rates throughout the year. The council has decided to abolish the higher standards in the higher elementary schools for boys at Nagore and Negapatam with effect from the next school year and also the uneconomical Kadambady school from the next official year and no provision is made for the staff.
	Collection charges- shown as deduction under receipts.

Contingencies-other items:-

Increase is due to the increase in the wages to sweepers of the schools by Re.1/.each, and the payment of dearness allowance to conductresses and peons.

Repairs to buildings:-
with reference to actuals. Urgent repairs had to be done to certain schools and hence increase

Interest on & repayment of debt :-
G.O.No.69 F/2-2-34 ..Rs.296 or 300 ... Rs.300.

Capital
The capital works were not executed and hence no provision is made in the revised estimate.

Other items:-
Details:

Wages to sweepers & peons ...	Rs.2540
Books,&slates for free supply	100
Table copies of books	100
Registration fee for scout groups	20
Needle work & embroidery articles	250
Repairs to clocks etc.	20
Forms & sundries	50
	Rs. 3080

Furniture and apparatus:
Repairs to furnitures & repainting of the blackboards of all schools ...Rs.800

Library books & maps.
Purchase of maps for all schools Rs.200/-

Lump sum provision for repairs to all school buildings ..Rs1000/-

Lands & buildings:-
- Construction of a Mohamadan school building on the original site , ... Rs.1900

Extension of the Samanthankuppam school building Rs 170

- Construction of building for the Hindu Girls' school, Nagore on the site already purchased, ...1000

Rs. 3070/-

S.R 15-1-45.

Commissioner,
Negapatam Municipality.

Negapatam Municipality.

Education Establisment.

Name	Designation	Scale of pay	Pay on 1-4-45	Date of increment	Remarks:
T.V. Rathakrishnaiyer	Supervisor	30-3B-45-2B-55	55+10 P.A. +4 conveyance allowance.		

Scale of pay.

	Women teachers.	Men teachers.
Secondary grade	30--2B--50	25-2B-45
Ely Higher	25-1B-29-2B-35	20-1B-24-2B-30
Ely.Lower	20-1B-25	15-1B-20

Note: Women teachers appointed or promoted on or after 7-8-36 will draw pay in the scale applicable to men teachers.

Hindu Girls' school,Negapatam.

1. Jessie James	Headmistress Secondary Grade	25-2B-45	31		12-1-47
	Duty allowance		2		
2.Mercy Nainar	S.G.		31		11-11-46
3.A.R.Pitchai	H.G.	25-1B-29-2B-35	35		--
4. Mrs.V.Parvathi	"	,,	31		1-10-45
5. " Grace Elizabeth	"	,,	33		1-10-45
6.Mrs.E.V.Kanagonamoni	"	,,	29		--
7. A.Bangaru Ammal	"	,,	35		1-10-45
8. G Kamalam	"	,,	33		1-10-45
9.Mrs.S.Rajanayagam	"	,,	31		18-10-45
10.Mrs.Ranjithamanormani	"	,,	31		1-10-45
11.Miss M.Parasakthi	"	20-1-B-24-2B-30	24		4-1-46
12. Santhammal Gunaseeli	Needlework Instructress		10 (For ten months)		

Hindu Girls'School-Velipalayam.

1.Devarulmoni	H.G.	Hd.Mistress. 25-1-B-29-2B-35	35	2 + Rs.4 D.A.	---
2.D.Pushpavalli	"	,,	35		
3.K.Elizabeth Ammal		,,	35		2-10-45
4.K.H.Rajammal		,,	31		2-10-45
5. S.Muthulakshmi		20-1-B-24-2B-30	24+1P.A.		17-7-45
6. V.Chellammal		,,	23		18-8-45
7.					

Hindu Girls' School-Nagore.

1.Vacant.	Secondary Grade.	25-2B-45			---
2. Maria Selvam	H.M.	H.G. 25-1B-29-2B-35	35		--
	Duty allowance Rs.2/-				
3. J.Balambal Panchavarnam.	H.G.	,,	31		1-10-45
4. Lourdesmary	H.G.	20-1B-24-2B-30	22		14-6-45
5. N.Soundaram		,,	20		15-5-45
6. V.Parvathi	"	(Music Mistress) "	20		3-2-46
7. Grace Gnanaselvam	"	,,	20		2-11-45

Gosha School-Negapatam.

1.G.Kirubai Ammal	Headmistress. H.G.	25-1B-29-2B-35.	35		
	Duty allowance.		2/-		
2.M.A.Rokyabeevi	"	20-1B-24-2B-30	24		1-10-45.
3. Khairunissa Beevi	"	,,	23		16-8-46

Gosha School-Nagore.

1.A.Gnanamoni	Headmistress. H.G.	25-1B-29-2B-35	31		1-10-45.
	Duty allowance.		2/-		

Gosha school, Nagore.(Contd)

2.I Zehra Bibi.	H.G. 20-1B-24-2B-30.	24+1 P.A.		4-1-46
3. Banu Bivi	I.G. 10-1-B-25	19+ 1P.A.		1-5-45
4.				

Mohammedan Boys School-Negapatam

1. N.R.Narayanaswamy Iyer.	S.G. 25-2B-45	43	43	1-10-45
	Duty allowance.	2	2	
2. K.Shaik Dawood Rowther	H.G. 20-1-B-24-2B-30	30		---
3. M.Najmuddin	" "	30+3P.A.		--
4. M.K.Mohideen Ali	" "	30		--

Mohammedan Boys School-Nagore.

1. E.Jaffer Khan	S.G. 25-2B-45	33		18-9-46
	Duty allowance	2		
2. Seetharama Iyer	H.G. 20-1B-24-2B-30	30		
3. N.V.Subramania Iyer	" "	28		1-10-45
4. R.Natesa Iyer	" "	30+4P.A.		--
5x				

Municipal Boys School-Kadambadi.

1. T.Nataraja Iyer.	H.G 20-1B-24-2B-30	30+		--
	Duty allowance.	2		
2. A.K.Vairakannu Pillai	"	26		1-10-45

Not:- (The council has decided to abolish this school from the next school year).

Green Street School, Negapatam.

1.A.Asirvatham Pillai	25-2B-45			
Headmaster (S.G.)		35		1-10-45
	Duty allowance Rs2/-			
2. T.P. Krishnamoorthy aiyer				
H.G.	20-1B-24-2B-30	28		1-10-45
3. M.Natarajan	H.G. "	23		15-6-46
4. V.Govindasami Mudaliar	H.G. "	23+4		1-10-45
5. V.M.Naina Laidu	"	20+9		

Kallukara Street School.

1.S.Shunmuga Mudaliar	S.G. 25-2B-45.	25		
	Duty allowance.	2		
2.A.Rajagopala Iyer.	H.G. 20-1-B-24-2-B-30.	30+2 P.A.		--
3.S.V.Rajagopala Iyer	" "	30+1 P.A.		--
4. G.Visvanatha Pillai	"	26		1-10-45
5. L.Sattayappa Pillai	"	24		1-10-45

Municipal Boys School-Velipalayam.

1.Ramalingam Naidu.	S.G. 25-2B-45	35		1-10-45
	Duty allowance.	2		
2.M.S.Vaitheeswara Iyer.	H.G. 20-1B-24-2B-30	30		--
3.V.R.Krishnamoorthi Iyer.	"	30		--
4.S.Balakrishna Pillai	"	28		1-10-45
5. N.Muthuswamy Iyer	"	28		--
6 R.Vadivelu Pillai	"	24		11-6-46

Municipal Palpannheeri School.

1.S.Thiagasubramania Desigar	20-1-B-24-			
H.G.	2B-30	30+1		
Duty allowance.		2		
2.K.S.Venkatarama Iyer.	" "	24		1-10-45
3.A.Rajarethinam Pillai	" "	24		1-12-46

Municipal School-Nambiarnagar.

1.Ramachandra Iyer.	H.G. 20-1B-24-2B-30.	30+1		
	Duty allowance ...	2		

Municipal School-Nambiarnagar(contd)

2.T.Parthasarathy Naidu.	H.G. 20-1B-24-2B-30.	24 (20+4)		
3.V.Muthia Desigar	" "	26		1-10-45

Municipal Adi-dravida School-Negapatam.

1. Moses Ayyaswami	H.G. 20-1-B-24-2B-30	30		--
2. A.Issac	" "	24		1-10-45

Kottaimettu Street School

1.M.Balasubramania Iyer.	S.G. 25-2B-45	43		1-10-45
	Duty allowance.	2		
2.K.Rajagopala Naidu	H.G. 20-1B-24-2B-30	23		16-6-45
3.C.Ramanuja Naidu	" "	24		15-6-46

Arisnattu St.School.

1.Venkatasubramania Iyer.	S.G. 25-2B-45	41		1-10-45
	Duty Allowance.	2		
2.Venkatarama Naidu	S.G. "	31		16-6-45
3.V.Srinivasa Ayyengar	S.G. "	25		
4.S.Mahadeva Iyer	S.G. "	25		
5.H.Krishnamoorthi Iyer	H.G. 20-1B-24-2B-30	30+4 P.A.		
6.N.Vaithinatha Iyer	" "	30+3 P.A.		
7.V.Murugayya Pillai	H.G. "	30+3 P.A.		
8.K.Rajagopala Iyer	" "	28		1-10-45
9.Sadasivam Pillai	" "	24		"

Hindu Boys School-Nagore.

1.A.Rengarajalu	H.M. S.G. 25-2B-45	31		16-8-45
	D.A.	2		
2.M.Kanagasabai	S.G. "	25		
3.R.Ramaswami	S.G. "	25		
4.Vaithilingam Pillai	S.G. "	25		
5.S.Ramachandra Iyer.	H.G. 20-1B-24-2B-30	33 (30+3P.A.).		
6.A.V.Visvanatha Iyer	H.G. "	26		1-10-45
7.P.Veeraswamy Pillai	H.G. "	26		1-10-45
8.V.Sreenivasa Alwar	H.G. "	26		1-10-45
9.N.Soundararajan	H.G. "	24		21-11-46

Provocation part time Instructors. for the two higher elementary schools for boys at Negapatam and Nagore on 10 each per mensem, for ten months.

The Council has decided to abolish the higher standards in this school. from the next school year.

Do Do

Samanthan Kuppam School.

1.Nadimuthu Naicker.	H.G. 20-1-B-24-2B-30.	24		2-10-45
	Duty allowance.	2		
2.Solomon Swaminathan	H.G. "	28		1-10-45

Pattanachery School

1.V.Raju Naidu	H.G Do	31 (30+1 P.A.).		
	Duty allowance.	2		
2.A.Srinivasa Ayyar	" Do	23		10-9-46
3.Rajarama Iyer	" Do	23		1-5-46

15-1-45.
R/V.S.

Commissioner
Negapatam Municipality.

Negapatam Municipality.

Statement to accompany the Budget.

	Number of schools having as the highest class						
	8th	7th	6th	5th	4th	3rd	Total
1. Number of schools on the date of submission of the budget	3	Nil	Nil	15	Nil	1	19
2. Number of schools proposed to be opened in the ensuing year.	Nil. The council has decided to abolish the Municipal Kadambady school and the higher standards in the two Higher elementary schools for boys at Negapatam & Nagore.						
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, scales of pay in force and the number of teachers in each scale.	Men teachers: Supervisor 1 on Rs.30-3B-45-2B-55 Secondary grade teachers:- Rs.25-2B-45 14 Higher Grade teachers:- Rs.20-1B-24-2B-30 46 Lower Grade teachers. Nil Partime instructors for teaching prevocational subjects 2 on Rs.10 each. Vacant. Women teachers Secondary Grade. Rs.25-2B-45 3 3 Higher Grade. 26 Rs.20-1B-24-2B-30 for teachers entertained on or after 7-8-36, and Rs.25-1B-24-2B-30 for teachers appointed before that date. Lower Grade:- Rs.20-1B-25 Part time instructor of teaching prevocational subjects 1. Rs.10 for the Hindu Girls School -- Negapatam.						
4. No. of additional teachers proposed to be employed in the existing schools.	Nil. The council has decided to abolish Kadambadi Municipal Boys School and the higher standards in the two higher elementary schools for boys with effect from the school year. Consequently six Secondary Grade posts and three higher grade posts will be abolished from next school year.						
ii. Schools to be newly opened during the ensuing year and the scale of pay.	Nil.						
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 extra provision made for the purpose.

Nil.

15-1-45.

Commissioner,
Negapatam Municipality.

Negapatam Municipality.

Schedule showing the number of peons, sweepers, conductresses employed in municipal elementary schools.

No.	Name of school.	Designation.	No.	Rate of pay.	Total p.m.
1.	Hindu Girls' School, Negapatam.	Conductresses.	2	Rs.4/-	8
2.	,, ,, Nagore.	,,	2	4/	8
3.	,, ,, Velipalayam	,,	2	4/-	8
4.	Gosha School, Negapatam	,,	2	4/-	8
5.	,, Nagore.	,,	2	4/	8
6.	Mohammedan Boys School, Negapatam.	Sweeper	1	4/	4/-
7.	,, Nagore	,,	1	4/-	4/
8.	,, Boys School Kadambadi	,,	1	4/-	4/-
9.	Green Street School, Negapatam	,,	1	4/-	4/
10.	Kallukara St.School, Negapatam	,,	1	4/-	4/-
11.	Velipalayam Boys School	,,	1	4/-	4/-
12.	Palpanacheri Boys School	,,	1	3/-	3/-
13.	Nambiarnagar Boys School	,,	1	3/	3/-
14.	Kottaimettu St.School	,,	1	3-8-0	3-8-0
15.	Adi-dravida Boys School	,,	1	4/	4/
16.	Arianattu St.School Negapatam.	Peon	1	10	10
17.	Samanathankuppam Boys School	Sweeper	1	3	3/-
18.	Pattanacheri Boys School	,,	1	3	3/-
19.	Hindu Boys School, Nagore.	,,	1	4	4

Note:- The posts of one sweeper of Kadambadi Boys School, and one peon of Arianattu Street School, will be abolished with effect from the next school year.

House Rent.

1. Hindu Girls School, Nagore. .. Rs.16/-
2. Hindu Boys' School, Nagore. 11/-
3. Mohammedan Boys School, Negapatam. 12/-

14-1-45.
V.S.

Commissioner,
Negapatam Municipality

Copy of letter P.C.No.312/44 dated 30-10-44 of the Deputy Inspector of Schools, Tanjore Muhammadan Range to the Commissioner, Negapatam Municipality.

Ref: Ely.Education- Local bodies- Budget estimate ~~for~~ of Ely Edn. fund for 1945-46.

2. Remarks made in the annual inspection reports on schools- attention invited.

List of schools which are defective in accomodation, playground garden, equipment, staff etc. are herewith furnished. Sufficient funds can be allotted for the items in the Budget estimate for the year 1945-46.

1. Defective in accomodation ... Negapatam ~~Municipal~~ Municipal Muhammadan school.
2. Needs playground -do-
3. Needs garden -do-

Copy of letter Rc.320 S/44 dated 28-10-44 of the Deputy Inspector of Schools, Negapatam to the Commissioner, Negapatam Municipality.

Subject. Municipal schools- accomodation-inadequacy.

The accomodation provided for the Municipal school at Samanthankuppam continue to be inadequate. Though this has been pointed out in the inspection reports of the school and at visits nothing has been done to provide additional accomodation. I request that steps may be taken ~~xx~~ urgently to extend the present accomodation.

S.R.15 -1-45.

Commissioner.

34

(19) 35

Budget Estimate 1945-6 - E.E.Fund - Municipal Council, Calicut

The file dealing with the general budget for 1945-6 of the Calicut Municipal Council was seen in Finance and has been returned to L.A. separately. It will be seen from the extract of notes in that file put up at flag (I) that the general account of the Council for 1945-6 is expected to close with a deficit and that it is not possible for the Council to make a larger contribution than the usual contribution of Rs 20,630 from the general fund to the E.E. fund.

In this file dealing with the Council's E.E.Fund Budget for 1945-6 E.P.H have noted that a subsidy of Rs 24,100 will have to be paid to the Council towards the payment of dearness allowance (which costs Rs 29,400) so as to avoid a deficit. The education tax was raised from 1½ to 1¾% from 1 4-44; and it is stated that there is no scope for increasing the property tax (including education tax) now levied at 20%.

In the circumstances stated above, this Department may agree to a provision credit being taken in the E.E.Fund B.E for 1945-6 for a Government subsidy of Rs 24,000 towards the payment of dearness allowance.

The amount of grant to be actually sanctioned to cover the deficit caused by the grant of dearness allowance may be decided in June 1945 with reference to the actual opening balance on 1-4-45 and the effect on the finacial position of the Council of the various measures now under consideration to augment the resources of local bodies.

P.S.
13-3-45

V.G.
14-3-45

D.W.D.
15-3-45

12643 E.B-1 E.P.H
d.16-3-45

30/0 Copy for Supdt

16/10/44

GRANT XXXI—MISCELLANEOUS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1945-6.

AUTHORISED	Rs.	54,10,300
Charged	*Rs.*	*5,300*

Summary by Major Heads.

Head of Account. (1)	Accounts, 1943-4. Charged. (2)	Accounts, 1943-4. Authorised (3)	Budget Estimate, 1944-5. Charged. (4)	Budget Estimate, 1944-5. Authorised (5)	Revised Estimate, 1944-5. Charged. (6)	Revised Estimate, 1944-5. Authorised (7)	Budget Estimate, 1945-6. Charged. (8)	Budget Estimate, 1945-6. Authorised (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
30. B. PORTS AND PILOTAGE .. —	..	..	—	29,600	..	29,600	...	...
57. MISCELLANEOUS ..	*5,371*	82,36,289	*4,600*	89,22,800	*5,300*	1,02,52,700	*5,300*	54,10,300
63. EXTRAORDINARY CHARGES ..	..	4,10,03,854	..	33,17,800	—	..	..	...
64. A. TRANSFER TO REVENUE RESERVE FUND	..	16,00,000	—	5,54,00,000	..	..	..	...
TOTAL—GRANT XXXI —MISCELLANEOUS.	*5,371*	5,08,40,143	*4,600*	6,76,70,200	*5,300*	1,02,82,300	*5,300*	54,10,300
	5,08,45,514		6,76,74,800		1,02,87,600		54,15,600	

(20) 37

Σ ed. Hospl
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Cro. 3766A Forms his no. D.9 R.O.P.No. 171/B.3.44.45 dated 24.1.45.

B.E. 1945.46 of the E.S Fund Municipal Council, Negapatam

Orders passed

G.O No. 450 Edn dated 23.3.45.

The Govt pass the following orders on the R.E for 1944.45 and the B.E for 1945.46 of the E.S Fund of the M.C, Negapatam.

2. R.E for 1944.45.

~~The expenditure under ordinary~~ ~~is in excess of the provision in the sanctioned~~ budget. ~~The~~ circumstances explained by the Commr, the Municipal Council is permitted to incur expenditure in excess of the provision made in the E.S Fund budget approved in G.O No 435 Edn dated 20.3.44, as proposed.

3. B. E for 1945.46

(i) The credit taken for Rs 3739 under compensation for loss of income from education tax on profession tax should be reduced to Rs 3660 with reference to G.O No 1266 d. A dated 7-6-44

(ii) The credit taken for Govt grant under sec 37 of the Madras Elementary Education Act 1920 is liable to revision with reference to the actual amount of education tax realised and adjusted to the fund during 1944-45 at the old rate.

4. With reference to the alteration in para 3 above, the budget will close with a deficit of Rs 7880. In order to avoid a portion of the deficit the M.C is permitted to take credit provisionally for a subsidy of Rs 5780 towards the payment of dearness allowance to staff paid from the E.S Fund

5. An extract from the remarks of the D.P.I in paras 7 and 8 of his endt read above is communicated to the Commr for information and necessary action

6. re sanctioned budget

with the as shown in the annexure. The budget
with close with a deficit of Rs 2100/- Orders
with views separately suggesting ways to avoid
the deficit. The Comm. should report by 15th June
balance for 1944-45 the end of May 1945

12.3.45

To the Comm. Negapatam
.. .. D.P.I
.. .. Exr of L.F Accounts
.. .. L.A dept.
.. .. ~~Engineering~~ dept.

23/3

Annexure

	Rs		Rs
Opening balance	3200.		
Receipts - ordinary		Exp:e. ordinary	
Edn tax	7780	Staff. Salaries and allowances	
		Masters	42180
School fees	90	Edn tax Medical charges	680
other receipts	20	Contribution to P.F	1850
Govt grant		Contingencies and Equipment	
under sec 37 of the E.Act	6420	Contingencies	
under the proviso to sec 37 of the Act	1066	Reserve	470
Compensation for loss of income from tax	3660	other items	3080
Contribution from the General Account for the payment of d.a to the staff	11970	Equipment	
	5780	Furniture and apparatus	500
Deduct Refunds	-100	Library Bks and maps	200
Amount transferred to Capital	-1000	Repairs to buildings	1000
Total	41500	Interest on and repayment of debt	300
	47280	Total	50590 47990
Capital		Capital	
Amount transferred from ordinary	1000	Lands and Buildings	3070
Total ordinary and Capital	48280 42500	Total ordinary & Capital	53660
Grand total including opening balance	51560 45780		
		closing balance	-2100
		Deficit	

GOVERNMENT OF MADRAS. 11633
ABSTRACT.

Budget Estimate 1945-46 - Negapatam Municipal Council - Orders passed.

LOCAL ADMINISTRATION DEPARTMENT.

G.O.No.Ms.645, dated 21st March 1945. (21)

23 MAR 1945

Order:

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

2. Education other than Elementary - Library grant: The credit taken for a Government grant of Rs.180 in the Budget Estimate for 1945-46 under this head should be deleted and a corresponding reduction should be made in the provision for expenditure on libraries made in the Budget Estimate.

3. Remunerative Enterprises; Rent on lands: As the fore shore sites have been resumed from the Municipality the credit taken under this head should be reduced by Rs.500/- in the Revised Estimate for 1944-45 and by Rs.1,000/- in the Budget Estimate for 1945-46.

4. The Government consider that the credit taken in the Budget Estimate for 1945-46 for the income under the following heads of accounts is low. The estimates may be increased by the amount noted against each with reference to the Revised Estimate for the current year.

Head of Account.	Amount to be increased.
Fishery Rents	Rs.700.
Fairs and festivals, fees.	Rs.400
Pilgrim tax	Rs.1,200
Tolls ~~and~~ under Public Health Act.	Rs.500
Total	Rs.2,800

5(a) Contribution from the General Account to the Lighting Account: The Contribution of Rs.12,560 provided in the Budget Estimate for 1945-46 is approved.

(b) Contribution from the General Account to Water and Drainage Account. The Council is permitted to postpone the payment of the annual contribution of Rs.16,000/- representing the Hospital savings from the General Account to the Water Supply and Drainage Account for 1945-46 subject to the condition that the contribution for the year is paid to the Water and Drainage Account Ordinary in four equal annual instalments beginning from 1946-47.

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.4000/-.

7. General Account - Capital: The Provision made in the Revised Estimate for 1944-45 for the following items of capital expenditure from ordinary General funds should be deleted as the financial position of the council is not satisfactory and as the works have not yet been taken up for execution.

Name of work.	Amount to be deleted in the Revised Estimate for 1944-45.
Construction of latrine in Nagore	Rs.750
Construction of latrine in Kottaimettu Street.	Rs.800
Construction of four urinals	Rs.800
Total	Rs.2,350

p.t.o.

8.Closing Balance:The budget as framed by the council closes with a deficit of Rs.35,430. If it is revised with reference to the foregoing paragraphs, the deficit will be increased to Rs.35,780 against the prescribed minimum closing balance of Rs.8,445. Government have now under consideration certain proposals to augment the resources of local bodies and orders on them will be issued early in 1945-46.

9.General:On the basis of the Budget Estimate for 1945-46 as revised the Council's ordinary receipts fall short of its annual ordinary expenditure under the General Account, by Rs.46,000/- In view of this large deficit under the General Account the council is advised not to increase its recurring commitments.

10.Water Supply and Drainage Account:The Council is informed that the contribution of Rs.16,000 on account of Hospital savings from the General fund to the Water Supply and Drainage fund actually made in 1943-44 and that provided in the Revised Estimate for 1944-45 should be transferred from the Water and Drainage Account Capital to the Water and Drainage Account Ordinary so as to wipe off the anticipated deficit in the latter Account.

11.The request of the council for a grant of Rs.35,430 to wipe of the deficit in the General Fund and for a grant of Rs.29,100 to wipe off the deficit in the Water Supply and Drainage Account will not be complied with.

(By order of His Excellency the Governor)

S.K.Chettur.
Secretary to Government.

To the Commissioner, Negapatam Municipality through the Chairman Municipal Council.
To the Collector of Tanjore.
To the Inspector of Municipal Councils and Local Boards.
To the Education and Public Health Department.

True copy/forwarded/By order.

P.Ramaswamy 22-3-45
Superintendent.

vrg.22/3.

(22) 41

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

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

P.T.O.

42

-2-

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

5. Proposals for avoiding deficit, if any.

M.V.Subramanian,
Secretary to Government.

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

...

Forwarded - By order.

Cs.11.7. Superintendent.

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36647 4

From

Mr. L.A.Rahuman, B.A.,
Commissioner, Negombo Municipality, Negapatam

To

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

15 AUG 1945 EDUCATION AND PUBLIC HEALTH DEPARTMENT

(23)

Sir,

B.I. 7739/45.

Budget estimate - 1945-46-Elementary Education fund-Local bodies-financial position-Review.
Ref: Govt.Memo.No.22762/A.45-1. Edn. dated 10-7-45.

The budget estimate on the Elementary Education fund account for 1945-46 as approved by Government in G.O.Ms.450 Edn. dated 23-3-45 was expected to open with a balance of Rs.3280/- and to close with a deficit of Rs.2100/- after taking credit for a sum of Rs.5780/- as subsidy from Government towards the payment of dearness allowance to the staff paid from the Elementary Education fund.

2. The particulars required in the Government Memorandum No.22762-A-45-1.Edn. dated 10-7-45 are furnished below:

1. Actual opening balance on 1-4-45 .... Rs.5027.

2. Additional income under G.O.No. 530 Edn. dated 6-4-45:-

Amount due ..Rs.16738
Amount taken credit ... 6420

10318 10318

3. Additional expenditure on account of the payment of dearness allowance with reference to G.O.No. 1173 L.A.dated 28-5-45.

Total D.A.payable Rs.20970
Amount already provided 12270

..... 8700

4. Anticipated closing balance for 1945-46 .... Plus 1265.

3. The budget estimate as approved by Government was framed on the assumption that the higher Elementary standards in the two higher elementary schools for boys and one of the Elementary schools will be abolished during the year. But the Director of Public Instruction has in his proceedings Dis.No.2343 /45 dated 11-7-45 stated that it is not desirable to close down the higher elementary standards and did not approve the proposals. Hence the council has to continue the schools and has decided to levy school fees at higher rates for the higher standards. As a result, the council has to incur an additional expenditure of Rs.2000/- and the net result is that the Elementary Education account will close with a defict of about Rs.735 /- at the end of 1945-46.

Proposals to avoid the deficit:- It is not possible to avoid the deficit as only the minimum amount of expenditure is provided for in the budget. The capital expenditure provided for can be postponed if necessary.

Forwarded.

Chairman.

Commissioner.
14.8.45

Education and Public Health Dept (24) 45

Memorandum No. 36647A/45-1Edn, dated 24-8.1945.

Elementary Education Fund - Municipal Council, Negapatam - Financial position - Review.

From the Commissioner, Negapatam Municipality, B .1. 7739/45, dated 15.8.45.

....

The credit taken in the Revised Estimate of the Elementary Education Fund budget of the Municipal Council, Negapatam for 1944-1945, for income from education-tax at 1½ % was only Rs.9930. In his letter cited above the Commissioner has taken credit for an income of Rs. 16,738 under section 37 of the Elementary Education Act with reference to G.O.No. 530 Education, dated 6.4.45. i.e., at 1 1/3 % of property rentals. The Commissioner is requested to explain urgently how he has arrived at this figure.

To the Commr
Negapatam Multy,
(through C.M.C.).

The credit taken for Grants contribution under Sec. 37 of the E.E. Act and approved in the budget for

46

1945-46 (G.O.No. 650 Ed., dt. 23.3.45) was Rs 6,420. This cannot take at 1 p.c. of the property rentals. G.O.No. 530 Ed., dt. 6.4.45 allows the council a contribution equal to the tax realised at 6 1/3 p.c., including the credit referred to above and not more and above that amount. The council is requested to revise the figures accordingly & make a report before 1.9.45

24.8.45

Address entry overleaf

(25)

From
Mr. M.A.Rahman, B.A.,
Commissioner, Negapatam
Municipality, Negapatam.

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

Sir, B.1.9328/45 dated 31-8-45

Elementary Education fund- Municipal council-Negapatam-Financial position-Review.

Ref: Government Memo.No.36647 A/45-1.Edn.dated 24-8-45.

The additional income that this council can get under G.O.No. 530 Edn. dated 6-4-45 is only Rs.1950/-. The amount noted as 10318 is a mistake. The correct figures are furnished below.

1. Actual opening balance on 1-4-45 ...Rs.5027.

2. Additional income under G.O.530Edn. dated 6-4-45:-
Amount due ..Rs.8370
Amount taken credit ..Rs.6420 ...Rs.1950

3. Additional expenditure on account of the payment of dearness allowance with reference to G.O.No.1173 L.A. dated 28-5-45 ..
Total D.A. Rs.20970-
Amount already provided ... 12270 .....Rs. 8700

4. Anticipated closing balance for 1945-46 ..... Minus Rs.7103.

2 Including the additional expenditure of Rs.2000/- by reason of the continuance of the higher standards in Higher Elementary schools for boys, the total deficit under the Elementary Education fund account at the end of 1945-46 will be Rs.9103 or ns.9100.

3 I submit that this amount cannot be met from any other sources except by a grant from Government.

4 In this connection I also beg to submit herewith a copy of the Council's resolution No.490 dated 31-7-45 on the letter of the Director of Public Instruction to continue the higher standards in the Higher Elementary schools wherein the council has requested Government to pay a grant to meet the deficit.

Commissioner. 1945

Forwarded.

Chairman.

Extract from the proceedings of the ordinary meeting of the Municipal council, Negapatam held on 31-7-45.

490. Proceedings of D.Dis.2343/45 of the Director of Public Instruction, Madras stating that it is not desirable to close down the higher standards in the two higher elementary schools at Negapatam and Nagore, the request of the commissioner to close the standards cannot be complied with, that the management of the Elementary school at Kadambady may be transferred to the private manager who has come forward to take up its management and Commissioner's report on the subject explaining the financial condition of the council

Resolution--

The council agrees with the view of the Director of Public Instruction and decides not to close the higher standards in the two higher elementary schools. But the Deputy Inspector of Municipal councils and Local Boards during his inspections without knowing the opinion of the D.P.I. has advised the council very ~~often~~ often to close higher standards. Hence the council requests ~~xx~~ Government to permit the continuance of the school on the strength of the Director of Public Instruction's letter and the matter may be referred to the Deputy Inspector of Municipal councils & Local Boards for his future guidance.

Resolved that the school fees be levied from this school year at the following rates for boys:- 6th standard at Re0-8-0, 7th standard at Re.0-12-0 and 8th standard at Re.1-4-0.

Resolved that Government be requested to pay a grant for meeting the deficit.

Sd/- A.M. P.Thiruvambalam chettiar,
Chairman.

(True extract)

S.M.1-9.

Commissioner.

33/2f

(26) E and P.H.(A) 49

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

p3 e.f.
p7 c.f.

From the Commissioner, Negapatam Municipality,
B.1.7739/45, d/14-8-45.
" " B.1.9328/45, d/31-8-45.

Memo: No. 36647A/45-3Edn., d/ 1-10-45

The Government sanction the payment in the current year to the Municipal Council, Negapatam, of a subsidy of Rs.9,900 (Rupees nine thousand and nine hundred only) towards the grant of dearness allowance to teachers in ~~Elementary~~ Municipal schools.

p2 n.f

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

4. The question of paying further subsidy to the council towards the deficit, if any, in the E.E. Fund Account for 1945-46, will be considered early in January 1946 on receipt of the revised estimate for the year.

To the Commissioner,
Negapatam Mpty (thro' the C.M.C.)
" the Accountant-General (through Finance)
" the D.P.I.
" " Exr. of L.F.A.
" " L.A. Department.

Despd 1/37 3-10-45

(27) Notes

Encl. to Memo A

CM 3766 A From the S.P. & ROP No. 71 B.3.44.45 dated 24.1.45

B.E 1944-46. E.E Fund.

Municipal Council, Negapatam

The R.E for 1944.45 and the B.E for 1945.46 of the E.E Fund under the control of the Municipal Council, Negapatam are examined below:

2. R.E for 1944.45.

The expenditure 'ordinary' is in excess of the provision in the sanctioned budget. The reason for the increase is explained by the Comm: in his note ~~in the Council~~ on pages 23-24 CF. The provision made for the excess expenditure may be approved.

3. B.E for 1945.46

(i) The Council is levying education at 1½ % p.a and is receiving equivalent Contributions under sec 37 of the E.E Act for the income at 1% p.a. It will get an additional income of Rs 2100 if the scheme to give Contributions in respect of education tax levied upto 1⅓ % p.a gets through.

(ii) The credit taken for (Rs 3739 under) Compensation for loss of income from education tax on profession tax ~~though the reduced~~ is Rs 3660 ~~is not allowed~~ with reference to G.O. 12664 dt 7.6.44.

(iii) The credit taken for Rs 11970 for Contributions from general funds is the same as ~~that~~ provided in the B.E for 1942.43.

(iv) The amount shown against education tax ~~collection~~ charges on the receipt side may be reduced on the expenditure side with reference to the note above.

Part II (Scheme 1945-6) A

3735 3658 - 81

ASST. SECRETARY TO GOVT. EDUCATION AND PUBLIC WORKS 17 MAR 1943

the total expenditure will be Rs 52980
against the total receipts of Rs 45100 including the opening balance
Rs 3280. The
the deficit in the budget is Rs 7880

The Council has made a provision of Rs 12270
for payment of dearness allowance to its staff
at 9/8th rates. After taking into account of
the addl income referred to at 'A' on page 1 ante
there will be a deficit of Rs 5780 in the budget.
L.A may be requested to raise the contribution
by Rs 5780 so as to avoid the deficit.

5. The local rate of property tax (inclusive
of the edn tax of 1½% p.a) in the reply is 22% p.a
As the
the maximum rate that can be levied in respect
of this kind is 22%. There is no scope for increasing
the tax above. The Council has given consideration to the question of
raising the rate of education tax and has dropped it
6. The file may be sent to L.A for
the additional contribution suggested in
remarks with reference to para 4 above.

Rm 28.2.45 — H 1.3.45 — 3.3.45 — L.A

L.A.Department.

Please see the note of this Department in paragraphs 2 to
4 on pages 6-8 N.F. in the top file relating to the General Fund
Budget of this Municipal Council for 1945-46. In view of
the very unsatisfactory financial position of the General
Fund of the Municipal Council, the Council cannot afford to
make any additional contribution from its General to its Ele-
mentary Education Account even if all the measures now under
the consideration of the Government to improve the resources
of municipal councils are carried through in 1945-46.

Rm 5.3.45 — S 6.3.45 — H

Dy. Secy. Finance

L.A no 5615-1-Budget

6.3.45

The deficit in the budget is Rs 7880.
The addl income anticipated from Govt contribution under Sec. 37 of Rs 5780.
I am related that the Council cannot afford Rs 5780.
contribute from its general funds more than the usual

L.o 037661-1Bo. 3+3.45

Dr. Chitnis
and sent to Edn H
separately.

5615

K.V.N 5/3/45

52660 45 7880

6/3/45 09366

7 MAR 1945 — GOVT. PUBLIC WORKS

contribution of Rs 11970. A subsidy of Rs 5780 will
have to be paid to the Council towards the payment of
dearness allowance to staff in order to avoid the deficit
as it is not possible to raise the rate of education tax further.
~~The remarks of Finance may be invited etc.~~

B

Dy 12.3.45

Finance may be requested to say
whether credit may be allowed provisionally for
a subsidy of Rs 5780 towards the payment of dearness allowance
to the mfl staff paid from the E.F.D.

Dy 14.3.45 — S 14.3.45

L.o no 37661-2Edn 14.3.45

'K' on p.2 above.

14 MAR 1945 — ASST. SECRETARY TO GOVERNMENT — FINANCE DEPARTMENT

The Ely. Edn. Fund Acct. of the Nagapatam
Mcl. Cl. is expected to close with a deficit
of Rs. 5,780 in 1945-46, after taking credit for the addl.
income refered to at A on p.1 above. This Cl
has made a provision of Rs. 12,270 for payment

'K' on p.2 above.

14/3/45 — Dr. (Exp.B)

4

of dearness allowance to the Elys. Edn. staff at Kurt. rates.

It is stated that there is no scope for an increase of the property tax (including edn. tax of 1½%) now levied at 22%. L.A. have noted that in view of the very unsatisfactory financial position of the Govt. fund, the CL cannot afford to make a larger contribution than Rs. 11,970 (the usual contribution) from its General to Elys. Edn. Acct.

In the circumstances stated, this deptt. may agree to the proposal of E.P.H. at 'B' on p. 3 above. The amount of grant to be actually sanctioned to cover the deficit caused by the grant of dearness allowance may be decided in June or July 1945 with reference to the actual opening balance on 1-4-45 the effect on the final position of the current of the various

para 5 of E.P.H. note on p. 2 above.

L.A. note p. 2 above.

16.3.45. Drd

the extract (1)

5

A (29)

various measures now under consideration to augment the resources of local bodies].

A
16/3/45.

Y
16.3.45. Drd 16.3.45 E.P.H.

Finance 13082EB1
16.3.45.

Σ
A

Finance have agreed to this credit (being taken provisionally) as a subsidy of Rs 5780 towards the payment of dearness allowance to the staff.

A ~~draft. Necessary modifications have~~ been made in the draft. The draft as modified may issue

Dy
20.3.45

K
20.3.45

Issue Σ
22.3.45

(30) Edn. Nos.

E.E. fund - 1945-46 - Mdu. dt., Negapatam - Financial position

C. No. 36647A/45 From the Commr., Negapatam Mpty, B.1.7739/45, d/14.8.45
p3 ref
p7 ref " " " " " B.1.9328/45, d/31.8.45

The E.E. fund of the Mdu. dt., Negapatam, for 45-46, approved in Go. 450 Edn., d/23.3.45, was expected to open with a balance of Rs 3,280 and to close with a deficit of Rs 2,100. The budget revised with reference to the actual balance in the E.E. fund on 1.4.45 and after taking credit for the additional income expected under Go. 530 Edn., d/6.4.45 and making provision for payment of dearness allowance at enhanced rates is expected to close with a deficit of Rs and the expenditure referred to in para 2 of the Commissioner's letter on p7 ref. is expected to close with a deficit of Rs. 9,103. If the grant of Rs 5,780 already promised in Go. 450 Edn., d/23.3.45 is not taken into account, the net deficit in the budget will be Rs 14,883.

As stated in para 5 of p2 there is no scope for increasing the rate of tax levied in the mpty. L.A. may be requested to state whether the deficit can be met from the arrears of toll compensation sanctioned to the dt. If the general funds of the dt. cannot meet any portion of the deficit, a grant equal to 2/3 of the net deficit may be paid now to the dt as has been decided in similar case. L.A. and Finance may see for remarks.

9/9/45 K 11/9/45

L.A. Dept

On the basis of the BE of the Negapatam Mdu dt for 1945-46 the deficit revised with reference to the [illegible] and taking into

E.D.H.W.O. 36647A/45-2

13/9/45

22933

(Annexure 3)

Accounts furnished by the Executive Engineer Nagapattinam Division for the year 1944-45 show that the total expenditure incurred on the Nagapattinam Municipal Drainage Scheme during the year was Rs. 28837 as against the budget provision of Rs. 50860 and that the unspent balance of Rs. 22023 has been surrendered to Government. The Municipal Council has also remitted the amount to the Treasury. The Executive Engineer has now submitted a revised estimate for the year 1945-46 showing a total expenditure of Rs. 33195 as against the budget provision of Rs. 50860 and has requested that the unspent balance of Rs. 17665 may be allowed to be carried over to the current year.

The Municipal Council has also requested that the amount of Rs. 17665 may be allowed to be carried over to the current year.

It is doubtful whether the additional income that may get from other sources will be sufficient to wipe off the whole deficit.

25 SEP 1945

ASSISTANT SECRETARY TO GOVERNMENT

K 50860
+17335
-33525

Please see the notes of E.P.H. & L.A. on Pp 1-2 above.

2. In the circumstances stated by L.A. at K above, this dept. may agree to the payment of a subsidy from Govt. funds to meet the net deficit of Rs. 14,883/- in the E.E. Fund account of the Negapatam Mul. Cl. In accordance with the decision in similar cases, viz. to pay 2/3rd of the deficit as now anticipated as subsidy, Finance may advise that a sum of Rs. 9,900/- may be disbursed to the Mul. Cl. now, the balance to be adjusted or supplemented later with reference to the R.E. (both General and C.E. Fund accounts) of the Mul. Cl. for current year - please see the notes on Pp 8-10 of G.O. 407 LSGn dated 19.3.45.

23.9.45.

E.P.H.
E.I.P.H.(A)

Finance advance subsidy to cover

notes on Pp 8-10 of F.Q.

Finance 42713 B/S-1
24.9.45

Sanction a grant of Rs 9,900 [illegible]

[illegible] Asst. Secretary

42713 B/S

of B m/p above

WOM. 22933-ICLA
20-9-45.

D/p 20.9.45

ASST. SECRETARY TO GOVERNMENT
21 SEP 1945
FINANCE DEPARTMENT

(31)