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North. II-27-89,004-24-10-44.

E. P. H. (1945.) Department.

Min. SERIES.

G.O. No. 465. Edn.

Dated 26-3-1945.

Order as per 37-39 EF.

[Despatch Abstract.]

Budget Estimate - 1945-46 - Elementary Education Fund -
Municipal Council, Srirangam - Orders passed.

Date.	G.O.	No.	Department.	Date.
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Date.	G.O.	No.	Department.	Date.
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G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
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G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
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ASST. SECRETARY TO GOVERNMENT
3 JUN 1945
EDUCATION AND PUBLIC HEALTH DEPT.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.
 Exp. No. 76 B-3/44-45
 Dated 28.12.44.

ELEMENTARY EDUCATION FUND - Budget estimate for
1945-1946 - Municipal council, Sriranganam -

Submitted.

2. The budget is explained by the Commissioner in his covering letter.

3. Revised estimate for 1944-45:

2. The credit taken for Rs.120/- under "Government grant Prevocational" may be shown under "Government grant to Section 37 of the Act".

4. The credit taken for Government grant under Section 37 of the Act may be raised to Rs. 5129/- with reference to G.O. No. Ms. 872, Education dated 6.6.1944.

5. The credit taken under "Grants dearness allowance" may be reduced to Rs.4456/- with reference to G.O.Nos.692 Education dated 3.5.1944 and 1502 Education dated 10.10.1944.

6. The expenditure under "ordinary" is in excess of the sanctioned budget. This is due to the excess expenditure under almost all items. Reasons for excess expenditure under 3 items alone have been explained by the Commissioner. Sanction of government is necessary for the excess expenditure.

7. Budget estimate for 1945-1946:
The credit taken for

Act is liable to revision with reference to the actual amount of ~~xxxxxx~~ education tax realised at the old rate and adjusted to the

8. The credit taken for Rs.120/- under Government - Grant - "Prevocational" should be included under "Government grant under the

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under the Proviso to Section 37" of the Act".

9. Expenditure is in excess of the receipts.

10. The accommodation provided for 2 boys' schools and the girls' schools is inadequate. Steps should be taken to rectify this defect.

11. One boys' school is in need of an additional teacher. Two Secondary grade mistresses are required for the Higher elementary ~~XXXX~~ girls' school.

12. The provision made under "equipment" should be utilised in consultation with the Inspecting officers. Two boys' schools and one girls' school are in need of additional equipment. It is reported that for want of prevocational equipment only hand work is being taught.

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

To *R. Narasimha* for Director of Public Instruction
The Secretary to Government,
Education & Public Health Department.

G.A.W./2.1.45.

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2/1

Re.B1. 9770 /44
From

Sri K. Subbiah Pillai, B.A.B.L.,
Commissioner, Srirangam Municipality

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

Thro' The Director of Public Instruction, Madras &
Chairman, Municipal Council, Srirangam

Sir, Budget Estimate - 1945-46 - Srirangam Municipality - Elementary Education - submission of

I submit herewith the revised budget ~~xxx~~ for 44-45 and budget estimate for 45-46 relating to the Elementary Education fund in duplicate together with the following enclosures

- (1) Copy of my note to Council
- (2) Copy of the Budget Committee's Proceedings dated 25-11-44
- (3) Copy of the Council's Res. No. 682 dated 6-12-44
- (4) Schedule of ~~xxxxxxx~~ establishment

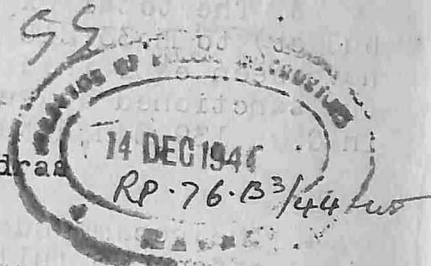
2. Credit has been taken in 45-46 for a grant of Rs.7080 under Sec. 37 of the Elementary Education Act. It may be raised to Rs.7872 worked out as follows

Receipts from Education Tax in 44-45	Rs. 7892
Deduct refunds	20
	Rs. <u>7872</u>

The deficit in the Elementary Education account on 31-3-46 ~~xxxxx~~ will then come down to Rs.3764. Kind reference is however invited to para 4 below. The following provisions have been made towards the cost of Dearness allowance at Government rates.

<u>19 44-45</u>	<u>19 45-46</u>
Rs. 7486	Rs. 7536..

Municipal Office, Srirangam,
Dated 12th December 1944



3. The total expenditure in 44-45 has increased from Rs. 24,355 (as per budget) to Rs. 33,215 (as per Revised Estimate). The reasons for the increase have been explained in the budget. The excess expenditure of Rs. 8,860 over the sanctioned budget for 44-45 may kindly be sanctioned under the rules in G.O. 139 Edn. dated 29-1-42.

4. The recommendations of the inspecting authorities have not been given effect to fully for want of funds. The allotment under "equipment" other items may have to be raised to about Rs. 500/- to enable introduction of a prevocational subject in the higher elementary school. This question is still under consideration. The Educational authorities have recommended the introduction of 'Lace-making' and 'Embroidery'. The cost of the quipment remains to be ascertained. Government will be addressed separately as soon as the question is decided for an increased allotment. The other recommendations may have to wait until better times.

RR/12-12

Commissioner

Forwarded
P. Srinivasan
Chairman

NOTE TO THE COUNCIL.

budget for 1944-45 and the budget estimate for 1945-46 herewith for the consideration of the Council.

I. General Account

(a) Revised estimate for 1944-45.

(i) Receipts.

The year opens with a small adverse balance of Rs. 101. The receipts for the year are Rs. 93,569 against Rs. 79,185 originally budgeted for. The increase is explained below. The general revision of ~~the~~ property tax assessment registers which took effect from 1-4-1944 coupled with the enhancement in the rate of property tax from 21 to 22 per cent per annum has been responsible for an aggregate increase in revenue by about Rs. 13,000. The increased credit received by the lighting account from lighting tax has brought about a reduction in the contribution payable from the general to the lighting account. The credit taken under pilgrim ~~tax~~ tax includes an arrear collection of about Rs. 2,500 and it is expected that a balance of about Rs. 1,000 will be left over for 1945-46 from the proceeds of the tax leviable this year. Credit has been taken for an increase of Rs. 1,500 under license fees on account of the enhancement in the rates of fees in some cases and levy of fees afresh in certain others. The Government have since promised an additional grant of about Rs. 2,000 under toll compensation. As against these items of increase, there is the fall in revenue under slaughter houses. The reduction in the rate of water and drainage tax has necessitated the transfer of Rs. 2,522 from the General to the water and drainage account on account of hospital savings from 1943-44. Nevertheless this year, would see a net increase in revenue under the general account ordinary by about Rs. 15,000 as shown below. It is really a record ~~increase~~ increase.

Budget for 1944-45 Revised budget for 1944-45.

Receipts	79,185	93,569
Deduct	12,000 (Diversion)	10,739 (Grant for dearness allowance)
Net receipts.	67,185	82,830

It is expected that 99 1/2 per cent of the current demand under taxes (except land tax) and the entire demand under non-taxes would be realised this year. Credit has not been taken for the arrears under markets, as the question of their realisation is still under correspondence. With regard to land tax the general question of the method of assessment is still undecided. Nevertheless bills have just been issued for the first half-year in the hope that the old method will be allowed to be adopted. On account of the late issue of bills it is assumed that only about 95 per cent of land tax would be collected this year. The diversion of Rs. 17,000 proposed from the water-supply and Drainage account for road purposes has not been taken into account, as it will be required for the drainage works to be taken up shortly.

(ii) Expenditure

Due provision has been made for all obligatory charges and repayments of loans contracted already. A sum of Rs. 12,000 was provided in the budget for 1944-45 for road maintenance and this amount was proposed to be found entirely from the water and drainage fund by a temporary diversion. Subsequently the road allotment as well as the amount of diversion were increased to Rs. 17,000. However the council, has at its last meeting decided to approach the Government for a grant of Rs. 50,000 for road works. Pending receipt of Government orders, provision has been limited to Rs. 10,700. In this connection it has to be borne in mind that unless an expenditure of Rs. 14,400 is incurred this year on roads, it will not be possible to draw the additional toll compensation grant of about Rs. 6,600 for which credit has been taken. The actual expenditure up to 30-9-44 is only Rs. 4,760. There are outstanding liabilities to the tune of about Rs. 2,771. Both these will total only

சிபாலிட்

மாதாந்திரக் கணக்கு.

.....மாதம்
 Thiruvannamallur
 19.12.36
 20.12.37 பாடசாலை நெ.....

3 (a)											
வகுப்புடன்.	தாழ்த்தப்பட்ட ஜாதியர்.		மற்றவர்கள்.		மதத்தில் சேர்க்கப்பட்டவர்கள்.		மதத்தில் விட்டவர்கள்.		மாதக்கடை தேதியில் ரோல் சந்தியை.		சாசரி ஆஜர் சந்தியை.
	ஆண்.	பெண்.	ஆண்.	பெண்.	ஆண்.	பெண்.	ஆண்.	பெண்.	ஆண்.	பெண்.	
I			9	11	2				11	11	8
II			10	6	2				13	6	12
III			14	3					14	4	13
IV			5	0	4				6	0	5
V			5	1	1				6	1	5
VI											
VII											
VIII											
மாதம்			44	21	6	1			50	22	43

- பாடசாலை நடத்திய நாட்கள். 23 days
- உபாத்தியை சங்கத்துக்கு ஆஜராகாத உபாத்தியாயரின் சந்தியை. novel, was on leave
- அடுத்த மாதத்திய விடுமுறை நாட்கள். (தேதிக்குடன்) 31.12.1936 to 31.12.1940 Christmas Holidays
- பாடசாலை கட்டிடம், வேலைசெய்யும் காலம், விடுமுறை நாட்கள் முதலியவற்றில் பிழைதாப மாதத்தில் ஏதாவது மாறுதல்கள் ஏற்பட்டால் விவரம் குறிக்கவும். no change

Principal Office, Srirangam,
 1940.
 தலைமை உபாத்தியாயர்.
 கமிஷனர்.

- உபாத்தியாயரின் மாறுதல்கள், சம்பள மாறுதல் முதலியவைகளுக்கு முழு விவரம் குறிக்கவும். மாறுதல்கள் இல்லாவிட்டால் இரண்டாவது கலத்தில் இல்லை என்று எழுதினால் போதும்.
- ஐந்தாவது கலத்தில் பெயர்கள் குறிக்கவேண்டியதில்லை. இரண்டாவது கலத்திலுள்ள வரிசை நம்பரை குறித்தால் போதும்.
- ஒவ்வொரு மாதாந்திரக் கணக்கும் ரோல் டிப்டி இன்ஸ்பெக்டர் அல்லது இன்ஸ்பெக்டர்-க்கு அடுத்த மாதம் 15-ம் தேதிக்குள் அனுப்பவேண்டும்.

only Rs.7531 against Rs.14,400. The balance of Rs.6869 will have to be expended this year to enable drawal of the grant. The receipt from additional toll compensation will fall to the extent the road expenditure falls below Rs.14,400. The budgeted expenditure under the general account ordinary was Rs.73,030 but the revised figure is Rs.659 and increase of more than Rs.21,000. The grant of dearness allowance at increased rates and the increase in allotments under sanitation contingencies and Fairs and festivals sanctioned by Government recently account for the above abnormal increase. Consequently the year is expected to close with a deficit balance of Rs.1,191

GENERAL ACCOUNT CAPITAL

The capital account opens with a balance of Rs.12,429. Adding receipts during the year Rs.12,700 from investments, the total amount at credit will be Rs.25,129 of which Rs.22,728 is loan balance relating to the acquisition of lands for conservancy lanes. The amount is proposed to be utilised as follows:

- (1) Rs.22,728. being loan balance on acquisition of lands for conservancy lanes and Openings in rampart walls
- (2) Rs.2401 on conversion of as many rubbish carts as possible from rubber-tyred to iron-tyred carts (this work is not one that could be postponed any longer) Provision of electric light and fan to the Health Officer (Maternity and Child welfare centre building) and purchase of a bi-cycle for the Health Office.

(b) Budget estimate for 1925-46

(i) Receipts.

The ordinary account would open with a minus balance of Rs.1191. Estimation of receipts closely follows the revised estimates for 1944-45 except in the following respects. Ninety-nine per cent collection is expected under taxes including land tax and cent per cent under non-taxes. It has been assumed that the old method of assessing agricultural lands will be continued permanently. Otherwise it would be difficult to estimate the probable income from the Local Boards Act method, as it depends on the rates of tax to be fixed. One thing is however certain. Its effect will be adverse, unless the rate of taxation is multiplied by four or five times. A letter to Government as explained in our letter to Government. A fall in income under sale of rubbish is inevitable on account of the decision to take to compost making. Based on the average of past 35 years an income of Rs.2225/- could be expected. (An initial expenditure of Rs.1300/- has also been provided for, resulting in a gross loss in income of about Rs.2800 for the present). The credit under pilgrim tax has been taken as Rs.6,000 under current and Rs.1,000 under arrears, as the tax leviable for only 3 days in February 1945 would go over to the budget year. The contributions payable to the lighting and education accounts have been reduced, while provision has been made for transfer of hospital savings for two years, 1944-45 to the water and drainage fund, as this account (Ordinary) would otherwise close with a deficit balance. Above all there is this new feature; a contribution of Rs.5800/- is proposed to be made to the Town Planning account to defray the cost of the town planning staff proposed to be sanctioned by the Inspector. Hence the fall in net receipts under the general account ordinary from Rs.93,199 to Rs.83,324.

(ii) Expenditure.

On the presumption that the present rates of dearness allowance will continue next year also, necessary provision has been made. Leave salary at prescribed rates is also provided. The increased allotments under sanitation contingencies and Fairs and festivals follow these in the revised budget. Allotments of about Rs.450/- under repairs to buildings and Rs.500/- for the purchase of reprinted survey maps which will be necessary for the town planning staff to be appointed are the only other new features.

Month of October 1940

- 1 Name of School: West Adavallangan Street Municipal girls school, Surangam.
- 2 The number of Schoolage children in main village (including the hamlets)
- | Scheduled | | Non Scheduled | |
|-----------|-------|---------------|-------|
| Boys | Girls | Boys | Girls |
| 2 | 5 | 22 | 26 |
- 3 The number under instructions Standard
- | Scheduled | | Non Scheduled | | |
|-----------|------|---------------|------|-------|
| Standard | Boys | Girls | Boys | Girls |
| Ia | 1 | 3 | 7 | 27 |
| Ib | 1 | 2 | 10 | 25 |
| II | | 1 | 2 | 43 |
| III | | | 1 | 32 |
| IV | | | 1 | 22 |
| V | 1 | 1 | | 21 |
| Total | 3 | 7 | 21 | 170 |

- 4 How many of those shown under column 3 are of Schoolage children:-

Scheduled			Non Scheduled		
Std.	Boys	girls	Boys	girls	
Ia	1	3	7	27	
Ib	1	2	10	25	
II		1	2	42	
III			1	28	
IV			1	15	
V	1			5	

Schoolage children boys & girls:-

1. Non muslim boys 6 to 12 years:- 24
2. Muslim girls 5 to 11 years:- Nil
3. Non muslim girls 5 to 10 years:- 148
- 5 The Highest Standard in the School:- V
- 6 Number of feeder School attached:- Nil
- 7 Statement of teachers (Separately)
- 8 The number of School place suitable in School building at the rate of $9\frac{1}{2}$ sq ft per pupil 2233 sq ft

W. Adav. Street
M. G. School
Surangam 1-11-40

S. Sankaranammal
Head teacher

-3-

The fall in receipts has rendered the provision of adequate funds for road maintenance impossible. Only a nominal allotment of Rs. 1000/- is made to meet the pay of the maistry and a small gang of coolies and 3 chits. Even so, the budget closes with a deficit balance of Rs. 4384. Here again it has to be kept in mind that a minimum allotment of Rs. 9000 will have to be made to permit of the drawl of the additional toll compensation of Rs. 6,600 for which credit has been taken provisionally pending receipt of instructions from Government. It is only in the light of these circumstances that it has been ~~taken~~ assumed that a grant of Rs. 10,739 would be paid by Government in the budget year also towards the grant of dearness allowance, just as in 1944-45. The total expenditure on the grant of dearness allowance is no less than Rs. 24,000 so far as the general account alone is concerned. Of which the Government's share is only about Rs. 10,739. Considering the very bad condition of the roads and the impracticability of providing adequate funds for their upkeep from the existing resources, the Council has already approached the Government for financial assistance.

The minimum working balance required is about Rs. 5185. In order to provide for this, a sum of Rs. 5,185 plus Rs. 4384 or Rs. 9569 would be required. I suggest the following measures be adopted from 1st April 1945:

- Levy of water and drainage tax in all the exempted areas at the same rate as elsewhere
- Raising the rates of tax on vehicles and animals as follows:

Description	Halfyearly rates	
	Present Rate Rs. a.p.	Proposed rate Rs. a.p.
Two wheeled vehicle to be drawn by animals	3-0-0	5-0-0
Bicycles or Tricycles	1-0-0	2-0-0
Bull, bullock or male buffalo	0-8-0	1-0-0
Cart	2-0-0	4-0-0
- Enhancement in the rates of license fees as per item 2 to 4 of appendix B to the Health Officer's letter dated 21-10-44
- Levy of fees for licensing milk trades etc under sec. 258 and street hawking under sec. 270
- Raising the rate of market fees as suggested by the Deputy Inspector of Local Boards in his inspection notes

Item (1) above may bring in an additional gross revenue of about Rs. 8000 under all accounts

Item (2) This may fetch an increased income of about Rs. 4000 but it would be difficult to foresee the effect of the increase in rate in actual working. In view of the close proximity of Trichinopoly where the taxes are probably levied at lesser rates, there is the prospect of gravitation of revenue from this to the other municipality

Items (3) & (4) The income from these sources may be taken roughly as Rs. 1,000

Item (5) An additional income of about Rs. 500 may be expected. But whether the provisions of the Godown Control Order would stand in the way of increase in rates is a matter of legal opinion. Judging by experience it is also doubtful if it will make for increased bids at public auction.

The Suggestsions made by the Deputy Inspector of Local Boards in his inspection notes and the audit report for 43-44 are also placed before the council again herewith for considering the various suggestions therein

II. LIGHTING ACCOUNT

The rate of lighting tax has been trebled from 1-4-1944 and hence the increased credit taken from this source and the fall in the contribution from the general account. The Collector recently called for the views of the council on the Corporation's suggestion to reduce the number of street lights in view of the shortage in bulb-supply but the council has ~~expressed~~ expressed itself against any reduction. The Corporation have ~~expressed~~ asked for increased rates from 1-4-1943 on account of maintenance and required the council to take over the maintenance portion ~~and~~ of the contract on itself or pay the actual cost plus 15 per cent from July 1944. Besides, the present contract with the Corporation will terminate on 1-4-1945 and the terms of renewal remain yet to be decided. The Council has agreed to pay at Rs. 1-6-0 per month from 1-8-1944; but the Corporation have not accepted it. Pending final decision of all the above questions, no marked variation is proposed in the lighting expenditure.

III. Elementary Education Account

The current year has opened with a balance of Rs.2393. Credit has been taken for increased income on account of the enhancement in the rate of education tax ~~xx~~ from 1-4-1944. Necessary provision has been made for the payment of dearness allowance at present and leave salary. As all the municipal buildings and the Kasi Chetty school building, a rent-free premises, are in urgent need of repairs and as additional furniture have to be provided, provision of Rs. 1700 and Rs.2900 have been made for them in both the revised budget and budget estimate. Even these provisions would be inadequate. The total expenditure on account of dearness allowance is about Rs.7400 of which credit has been taken for a grant of Rs.4756 as in 1944-45 in the hope that it would be given to balance the budget, which could not be done otherwise.

IV. Water-Supply and Drainage.

The reduction in the rate of water and drainage tax from 8 to 5 1/2% per annum from 1-4-44 has affected the position of this fund adversely so much so the hospital savings withheld from 43-44 have had to be transferred to avoid a deficit in the water supply and Drainage account (Ordinary). In view of the impending drainage works costing about Rs.83,000 there is need for the utmost economy in expenditure. With the execution of the said works, the question of maintenance at a cost of about Rs.6000 per annum will also come up. The Council has applied for a full grant for the work. Pending receipt of their orders the surplus of Rs.17000 in the water and drainage account now invested in fixed deposit and the drainage loan balance available with the public works department need to be earmarked for scheme purposes so as to keep down borrowings at the minimum. The present increase in the cost of materials has necessitated increased allotments under water supply contingencies. The allotment of Rs.700 made under water supply capital is for provision of tube wells in poorer quarters as suggested in G.O. No. P.H.5627 dated 12-5-43

V. General.

No provision has been made for the acquisition of the Railway B Class lands decided by the Council. The minimum annual allotment for roads is about Rs.22,000 in normal times. It will be nearly double under the present conditions. The Council has however not been able to provide for a title of it. There are also culverts and bridges requiring attention. The retrenchment in the staff recently sanctioned by the council have been given effect to in the budget. Public Health expenditure has mounted up but the Director of Public Health has stated that no retrenchment is possible. Still there are some suggestions from the Health Officer and the Director of Public Health for further expenditure; but they have not been given effect to. The levy of pilgrim tax all through the year may alone bring the money necessary for the purpose. But the proposal has not been sanctioned by the Government. The financial

TAX APPEAL.

S. V. Press, Srirangam-276/37-1000.

1. Appeal No.

2. Petitioner's Name and address.

3. Ward No.

4. Appeal for half year ending.

5. Grounds of Appeal.

6. Assessment No.

Amount of tax.

7. Date of service of Notice.

8. Date of collection.

9. Date of credit.

10. Date of receipt of Appeal.

11. Within or without time.

12. Place before Appeal committee for disposal.

disposal.

13. Appeal committee's Resolution.

14. Approved in council Resolution No.

TAX APPEAL.

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13. Appeal committee's Resolution.

14. Approved in council Resolution No.

position being unsatisfactory the need for conserving the existing resources is quite apparent. Any reduction in the ~~assessment~~ on revision petitions or appeals may have to be made with circpection and with an eye on the financial position of the Municipality.

Commissioner

12.12.44.

Extract from the proceedings of the Municipal Council, Srirangam
passed at its meeting held on 6-12-44.
READ: Revised estimate for 44-45 and Budget estimate for 45-46 and pro-
ceedings of the Budget Committee dated 25-11-44
Resolution No. 682 The Budget as framed by the Commissioner is passed
with the following modifications:

(1) The credits taken for grants on account of Dearness Allowance be
deleted in view of Government Memo No. 30356-2 G dated 1-12-44 and the
credit under additional toll compensation also be reduced as per Memo No.
29263-1-E dated 11-11-44

(2) The allotment under roads in 1945-46 be raised to atleast to Rs.
10,000 which will be the minimum required for drawing the additional toll
compensation

(3) The allotment under water supply staff be raised by Rs.1000 as
Government have not approved of the abolition of the post of Tap Inspector
As regards abolition of 2 cleaners posts, the sanction of Inspector of
Local Boards be awaited.

(4) An allotment of Rs.500/- be made under water supply Capital for
sinking a well in the nightsoil trenching ground and shifting the zinc-sheet
shed from the office compound to water-works compound

(5) A provision of Rs.1000 be made under General Account Capital in
1944-45 for conversion of rubbish carts from rubber tyred into iron-tyred
ones.

2. With the above modifications, the General Account Ordinary will
close with a deficit balance of Rs.26,755 and the Elementary Education Ac-
count with a deficit of Rs.4,756 The Council requests the Government to
sanction grants of the above amounts of Rs.26,755 and Rs.4,756 in view of the
high rate of taxation already obtaining here and to consider the sugges-
tions of the Budget Committee in para 5 of its proceedings. The Council
agrees with the views of the Committee in para 5 of its proceedings.

3. The deficit in the General Account Ordinary would have been still
more large but for the small expenditure on roads during the past many
years. The condition of the roads is very bad as they have not been attend-
ed to for some years. The Council therefore requests that a special grant
of Rs.50,000 may be kindly sanctioned as already applied for. The Council
also requests the Government to waive altogether the transfer of 2522 from
the General Account to water supply and Drainage Account after 1-4-45, to
amend the Act as to permit of the levy the property tax on agricultural
lands as hitherto under section 82(2) instead of under section 81(4) and
to increase the rates of pilgrim tolls under 45-46

4. As the council feels that the burden of taxation at present
obtaining is very heavy and that the cancellation of the exemption from
Water supply and Drainage tax enjoyed by certain areas will not be justifi-
able in view of the lower standard of amenities provided in those areas,
the council requests the Government

- (1) to move the Central Government to sanction the perennial levy of pil-
grim tax
- (2) to sanction a grant equal to the entire extra cost of dearness allowance
- (3) to postpone the appointment of the town planning staff to 46-47 and
- (4) to postpone the manufacture of compost

5. The council resolves to send a deputation consisting of the
Chairman, KxX Messrs. K.V. Srinivasa Rahava Iyengar and E.V. Srinivasachariar
to meet the Hon. Adviser Kx for Local Administration and Public Health and
the Inspector of Local Boards and explain the reasons for the deficit bud-
get. The Council also requests the Inspector of Local Boards to permit
the Commissioner to accompany the deputation to assist them with figures
etc connected with the same.

6. In order to provide for the required working balance resolved to
levy license fees from 1-4-45 on the following
(a) Keeping together 10 or more heads of cattle Rs.25/- per year
(b) Manufacture of chalk Rs.25 per year

Commissioner
12/12/44

14. Approved in Council Resolution No.

13. Appeal committee's Resolution.

Commissioner.

12. Place before Appeal committee for disposal.

11. Within or without time

10. Date of receipt of Appeal.

9. Date of credit.

8. Date of collection.

TAX APPEAL.

1. Appeal No.

2. Petitioner's Name and address.

3. Ward No.

4. Appeal for half year ending.

5. Grounds of Appeal.

6. Assessment No.

Amount of tax.

7. Date of service of Notice.

8. Date of collection.

9. Date of credit.

10. Date of receipt of Appeal.

11. Within or without time

12. Place before Appeal committee for disposal.

Commissioner.

13. Appeal committee's Resolution.

14. Approved in council Resolution No.

Budget Estimate of the Elementary Education Fund of the Srirangam Municipality. for 1945-46*Summary.*

(1)	Opening balance.	Receipts.	Expenditure.	Closing balance.
	(2)	(3)	(4)	(5)
I. Ordinary	Rs. 698	Rs. 26915	Rs. 32369	Rs. -4756
II. Capital	..	..	..	..

Receipts.

Actuals of 1945-1946	Revised estimate for 1945-1946	Heads.	Budget estimate for 1945-1946	Remarks.
		ORDINARY.		
Opening Balance	Rs. 2092		Rs. 698	
	5140		7692	
		1. Education-tax		
		2. Fines and penalties under the Elementary Education Act		
		3. Income from investments, etc.		
		4. School fees		
		5. Endowments		
		6. Contributions		
		7. Other receipts		
		8. Government grant— (E.T.)		
		8. Government grant— (Prevocational)		
		(i) Under section 37 of the Elementary Education Act.		
		(ii) Under the proviso to section 37 of the Act.		
		9. Contribution from the general account of the local body—		
		(a) For payment of temporary allowance of Rs. 4.		
		(b) For other purposes.		
		Grants (Dearness allowance)		
		Refunds		
		CAPITAL.		
		1. Government grants		
		2. Endowments and contributions		
		3. Loans		
		4. Contribution from the general account of the local body—Ordinary.		
		Total		

P.T.O.

Expenditure.

Actuals of 1944-45	Revised estimates for 1944-45	Heads.	Budget estimate for 1944-45	Remarks.
RS.	RS.	ORDINARY.	RS.	
21365	26200	1. Staff—		a. Increase due to payment of dearness allowance
178	280	Salaries and allowances	26000	b. No provision is made for the person as the post is proposed to be abolished.
1017	1200	Masters	1200	c. Increase due to revision of rates of taxes.
245	375	Clerks and servants		d. Increase due to increased rents for certain school buildings
		Contribution to Provident Fund		e. Includes Rs. 300/- for a rent-free building
		Travelling allowance	379	f. Most of the buildings are in need of repairs.
		Collection charges		g. Increase due to payment of D.A. to conductresses
		2. Contingencies and equipment—		h. Increase due to payment of arrears of school rent and
		Contingencies—	1200	
		House rent	1200	
		Other items		
		Equipment—		
		Furniture and apparatus	590	
		Library books and maps	100	
		Other items	100	
		3. Prizes and scholarships		
		4. Repairs to buildings	1600	
		5. Interest on and repayment of debt		
24355	33215	Total, Ordinary charges	32369	
		CAPITAL.		
		1. Land and buildings		
		2. Equipment—		
		Furniture and apparatus		
		Library books and maps		
		Other items		
		Total, Capital charges		

Increased payment of ~~XXXXXXXXXXXX~~ rent for certain buildings. Vide Government Memo No. 50728-K-44-1 Edn dated 30-10-44

	Number of schools having as the highest class							
	Eighth stand-ard.	Seventh stand-ard.	Sixth stand-ard.	Fifth stand-ard.	Fourth stand-ard.	Third stand-ard.	Second stand-ard.	First stand-ard.
1. Number of schools on the date of submission of the budget.	1	-	1	9	-	-	-	-
2. Number of schools proposed to be opened in the ensuing year.	-	-	-	-	-	-	-	-
3. Total number of teachers employed in all the schools under the management of the local body on the date of submission of the budget, the scales of pay in force and the number of teachers in each scale.	(a) 55 (b) Boys 15-1/2-20 20-1/2-24-2/2-30 & Girls 20-1/2-25 20-1/2-24-2/2-30 & 25-1/2-29-2/2-35 Boys 25-2/2-45 Girls 25-2/2-45 & 30-2/2-50 Note. The scales of pay prescribed for men teachers are being adopted in respect of women teachers appointed after 7-8-36 with reference to G.O. No. 1665 Edn dated 7-8-36 (c) S.G. 6 in 25-2/2-45 scale & 2 in 30-2/2-50 scale H.G. 15 in 25-1/2-29-2/2-35 scale 29 in 20-1/2-24-2/2-30 scale & 1 on fixed pay of 44 L.G. 2 in 20-1/2-25 scale							
4. Number of additional teachers proposed to be employed in (i) existing schools and (ii) schools to be newly opened during the ensuing year and their scales 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 the extra provision made for the purpose.	Nil							

Commissioner

SRIRANGAM MUNICIPALITY.

Establishment Schedule. 1945-46. (1)

Elementary Education

Name of incumbent and qualification (1)	Scale of pay (2)	Pay with allowances other than Dearness allowance. Present As on 1-4-45. (3)	(4)
THIRUVANIKOIL GIRLS' SCHOOL			
1. S. Subbammal. Sec. grade	30-2/2-50	38 plus 2	38 plus 2
2. R. Thangakan Higer "	25-1/2-29-2/2-35	35	35
3. A. Samanasamary "		35	35
4. M. Sivakamu "	20-1/2-24-2/2-30	26	28
5. V. Gajarajammal Lower grade	20-1/2-25	25	25
WEST ADAYAVALANJAN GIRLS' SCHOOL			
6. G. Annal Sec. grade	25-2/2-45	33 plus 2	22 plus 2
7. Srirenganachiar Higer "	25-1/2-29-2/2-35	31	31
8. Alamelu "	"	31	31
9. Daiwy grace "	20-1/2-24-2/2-30	22	22
10. Rachel Devakurba " "	"	20	20
SOUTH CHITRA STREET GIRLS' SCHOOL.			
11. R. Rathnambal Higer grade		44 plus 2	44 plus 2
12. M. Amaravathi "	25-1/2-29-2/2-35	33	33
13. L. Ranjitham "	20-1/2-24-2/2-30	23	23
14. A. Mariyanayagam "	25-1/2-29-2/2-35	35	35
15. K. Ammani "		29	29
16. S. Periammal "	20-1/2-24-2/2-30	26	26
DR. RAJAN'S GIRLS' SCHOOL			
17. Motcha Mary Sec. grade	30-2/2-50	38 plus 2	38 plus 2
18. Pushparathnam "	25-2/2-45	25	25
19. Chorlotte Higher "	25-2/2-29-2/2-35	29	29
20. T. Rajammal "		31	31
21. Rajamani "	20-1/2-24-2/2-30	23	23
22. V. Rathnamal "	25-2/2-29-2/2-35	35	35
23. P. Ganammal "		33	33
24. V. Bagirathi "		35	35
25. S. Estharammal "		35	35
26. M. Sornam "		33	33
27. Parvathi "		29	29
28. A. Sornam Lower grade	20-1/2-25	25	25
29. Nagalakshmi Higer grade	20-1/2-24-2-2-30	22	22
30. M. T. Sundari (Provocational)		21	

BOYS' SCHOOLS

(1) (2) (3) (4)

KASICHETTY BOYS' SCHOOL.

1. K.R. Srinivasan	Sec. Grade	25-2/2-45	29 plus 2	29 plus 2
2. T.N. Subramnian	Higer "	20-1/2-24-2/2-30	30	30
3. AV. Ramachandra Iyer	"	"	30	30
4. Sivasubramaniam	"	"	30	30
5. B.C. Muthukannu	"	"	21	21

KONDIAMPET BOYS' SCHOOL

6. S. Ramasami	Sec. grade	25-2/2-45	29 plus 2	29 plus 2
7. A.S. Pitchai Pillai	Higer "	20-1/2-24-2/2-30	26	28
8. S. Jembulingam	"	"	30	30
9. S. Raju Pillai (acting)	"	"	20	20

THIRUVENNAINELLORE BOYS' SCHOOL

10. R. Appasami Rao	Higer grade	20-1/2-24-2/2-30	30 plus 2	30 plus 2
11. A. Jembunathan	"	"	23	23

TEPPAKULAM BOYS' SCHOOL

12. K.R. Renganathan	Higer grade	20-1/2-24-2/2-30	30 plus 2	30 plus 2
13. S. Krishnamachari	"	"	21	21

MELUR BOYS' SCHOOL

14. V. Narayana Iyer	Higer grade	20-1/2-24-2/2-30	28 plus 2	28 plus 2
15. K. Subba Rao	"	"	26	26

RENGANATHA BOYS' SCHOOL

16. T.M. Vaikuntam	Sec. grade	25-2/2-45	29 plus 2	29 plus 2
17. V.S. Ramasai Iyengar	Higer grade	20-1/2-24-2/2-30	30	30
18. S. Varadarajan	"	"	30	30
19. T.V. Jambulingam	"	"	28	28
20. N. Srinivasa Rao	"	"	26	26

SINGEKOIL BOYS' SCHOOL

21. S. Krishnamachairar	Sec. Grade	25-2/2-45	33 plus 2	33 plus 2
22. D. Ramasami Iyengar	Higer "	20-1/2-24-2/2-30	28	28
23. T.S. Sundarachari	"	"	30	30
24. T.R. Minakshisundaram	"	"	26	26
25. S.N. Damodaran	"	"	24	24

Commissioner
13.12
12.12.44

C.F. 32, a).

Local Administration Department
From (Name) Sri K. Subbiah Pillai,
B.A., B.L.,
Designation Commissioner,
Srirangam Municipality,
Station Srirangam.

Received.....Registered.....
To The Secretary to Government,
The Education & Public Health Department,
Thro' The Chairman, Municipal Council,
The Director of Public Instruction,
Madras.

Enclosures: Rc.C. No. 7444/44. dated 15th January 1945

Sir,

Education--Elementary--School buildings--repairs--sanction
for expenditure--requested.
Ref: This office letter Rc.C. 7444/44 dated 22-12-44 and
Government memo 1092 A/45-1 Edn. dated 10-1-1945.

In continuation of this office letter referred above, I
am to state that at the time the budget for 1944-45 was prepared, it
was anticipated that the opening balance under the Elementary Education
account would close with a surplus of Rs. 943 only and as such provision for
to the furniture and buildings of schools could not be made. But
after the annual accounts were closed it was found that there was actually
a surplus of Rs. 2393 which resulted from the (1) nonpayment of school
rents in some cases in 43-44 and (2) nonutilisation of allotment made
under equipment and repairs to buildings in the same year. As a
result of this it was proposed to spend the excess amount available in
the current year towards repairs to furniture and buildings. As stated

24

already, the repairs are urgent and cannot be postponed. In view of these circumstances, I request the Government may be pleased to accord sanction for the expenditure of Rs.1590/- under the rules in G.O.No. 139 Edn. dated 29-1-1942, urgently as the works are pending receipt of sanction. The estimates in respect of the works have been sent to the ~~Director~~ Director of Public Instruction for technical sanction as per instructions contained in G.O.No. 2216 E.A., dated 11-10-1944.

(R)



Forwarded
P. Pinwani
Chairman

N.O is 3208/45 J
Submitted in continuation
of Endt. N.O is 139/45 J 5-11-45

04087

For Director of Public Instruction

2.5/1 16/11

Commissioner. 18/1

18-1-45

To The Secy to Govt
Edn & P.H Dept.

C.F. 32 (a).

LOCAL ADMINISTRATION Department

From (Name) Sri K. Subbiah Pillai,
B.A., B.L.,
Designation Commissioner,
Srirangam Municipality,
Station Srirangam.

Received 19 JAN 1945 Registered

To
The Secretary to Government,
Education and Public Health Department, Madras.
Thro' The Director of Public Instruction,
The Chairman, Municipal Council,
Srirangam.

Enclosures: Rc.C No. 11756/44.

Sir,

dated 15th January 1945.

Works--repairs to furniture of schools--sanction for expenditure.

Ref: This office letter Rc.C.11756/44 dated 21-12-44 and Government memo 266/45-Al Edn. dated 6-1-1945.

The Elementary Education account for 1943-44 closed actually with a balance of Rs.2393 against Rs.943 which was taken for purposes of the budget for 1944-45. This was due to nonpayment of rents for certain schools in 1943-44 and nonutilisation of the allotment made under equipment and repairs to buildings in the same year. Consequently, it was

proposed to utilise this unexpected surplus in the current year for repairs to furniture and buildings and hence the allotment of Rs.700 in the revised budget. In view of these special circumstances and the need for effecting the repairs urgently, I request the Government may be pleased to sanction the expenditure so that the works may be completed and paid for before 31-3-1945.

Forwarded

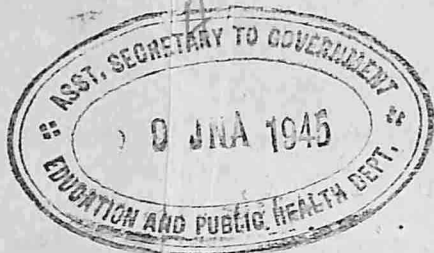
P. Pinwani
Chairman

NS/17-1.

Commissioner. 17/1

17-1-45

FORWARDED



04088

N.O. 318B/45 J 1-45

EXP. A(A)

Submitted in continuation of Endt N.O. 456B/44 J 2-1-45.

For Director of Public Instruction

3.2.45

For Director of Public Instruction

G.O. 354 Edw. d/6.3.44, requested for the disposal of the two current E.E. fund. This may be over till 5.2.45 or till the G.O. is available whichever is earlier.

This cl. was sanctioned a subsidy of Rs. 4,456 from Priv. funds towards the cost of dearness allowance to the E.E. staff. It is since seen that the balance in the E.E. fund account on 1.4.44 was Rs. 2,393 against Rs. 943, the

Mon plante

X'm plante

anticipating opening balance in the B.E. for 44-45. The previous request of the cl. for utilizing the surplus balance for the expenditure referred on pp 1-3 ante was turned down. The Commissioner has now renewed his proposals.

G.O. 354 Edw. d/6.3.44 which contains the papers referred to above is still not available. This may be over till 16.2.45.

10/2/45

10.2.45

26 is with Mr. ...

18

Handwritten notes in Tamil script, including "செய்து கொடுக்கப்பட்டிருக்கிறது" and "18/2/45".

C.F. 32 (a).

LOCAL ADMINISTRATION Department

From (Name) Sri K. Subbiah Pillai,

Designation B.A., B.L.,

Station Commissioner,
Srirangam Municipality,
SRIRANGAM.

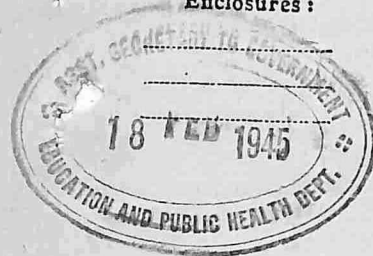
07113

Received.....Registered.....

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

Enclosures:

Re.C.No. 11756/44. dated 14th February 1945.



Sir,

Works--repairs to furniture of schools--sanction of expenditure.

Ref: This office letters Re.C.11756/44 dated 21-12-1944 and 15-1-1945.

I request the Government may be pleased to pass orders on the above references urgently as the works have to be executed and paid for before the end of March 1945.

NS/14-2.
FORWARDED

L. Srinivasan
CHAIRMAN

S. S. Srinivasan
Commissioner. 14.2

14-2-45

14-2-45

30

C.F. 32 (a).

RECEIVED ADMINISTRATION Department

From (Name) Sri K. Subbiah Pillai,
B.A., B.L.,

Designation Commissioner,
Srirangam Municipality,
Station Srirangam.

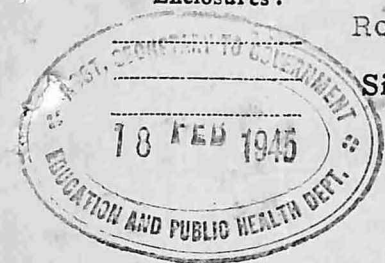
07114

Received.....Registered.....

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

Enclosures :

Rc.C.No.7444/44. dated 14th February 1945.



Sir,

Education--Elementary--School buildings--repairs--sanction
for expenditure--requested
Ref: This office letters dated 22-12-1944 and 15-1-1945.

I request the Government may be pleased to pass orders
on the above references urgently as the works have to be executed and
paid for before the end of March 1945.

NS/14-2.

FORWARDED

S. Prithwan
CHAIRMAN

S. Prithwan
Commissioner. 14.2

14.2.45 14.2.45

10 32

C.F. 32 (a).

LOCAL ADMINISTRATION Department
From (Name) Sri K. Subbiah Pillai,
B.A., B.L.,
Designation Commissioner,
Station Srirangam Municipality,
Srirangam.

Received.....Registered.....
To
The Secretary to Government,
Education and Public Health Department, Madras.
Thro' The chairman, Municipal Council,
Srirangam.

09355



No. 7444/44. dated 2nd March 1945.

Works--Repairs to school buildings and furniture.

Ref: Memo. No. 1092 A/45-1 dated 10-1-1945.
Memo No. 266/45 A1 dated 6-1-1945 and
my letter Rc. 11756/44 dated 15-1-1945 and 7444/44
dated 15-1-1945.

As sanction has not yet been received in respect of
the works referred in the above correspondence, they have not been taken
up so far. It may not therefore be possible to execute the works in
1944-45. I request that the allotments for repairs to buildings and
furniture may kindly be increased suitably in the budget estimate for
1945-46 which is still pending sanction by Government so that the works
may be done early next year.

NR/5-3.

Signature of Commissioner
5.3.45
Commissioner.

42 34

FORWARDED

T. J. J. J. J.

CHAIRMAN

Handwritten notes in Tamil script, including dates like 12-1-45 and 15-1-45, and various administrative remarks.

Handwritten notes and signatures at the top of the right page.

15 35 Exp. H(A)

B.E-1944-45 - E.E. fund - coll. cl.
Srirangam - Reappropriation of funds
From the Commissioner, Srirangam Mty,
Re.C.No. 7444/44, d/15.1.45
Do Do. Re.C.No. 11756/44, d/15.1.45
Memo: No. 4087A/45-1 E.D., d/8/3/45
The provision made is by the
M. cl., Srirangam, in the R.E. for 44-45 of
its E.E. fund under the following heads
is approved

of Bmple

~~Repairs to buildings~~
Contingencies and Equipment -
Equipment - Furniture &
apparatus

700 ✓
1590 ✓

To The Commissioner,
Srirangam Mty,
(The C.P.C.),
u u Bar C.F.A.

Repairs to buildings
5/10/45

2290
2-2-45

B6713

Handwritten notes in Tamil script, including dates like 1945-46 and various administrative details.

29/3

19 37

Edu and P.H. Dept

Budget Estimate - 1945-46 - E.E. Fund - Municipal Council, Srirangam - Orders passed

From the D.P.S. Ro P. No: 76-B-3/44-45 & 28.12.44

Letter from the Commr, Srirangam Municipality

No: 7444/44 & 2.3.45

Order 465 (Edu) dated 26.3.45

The Govt pass the following order on the R.E for 1944-45 and the B.E for 1945-46 of the E.E. Fund of the Municipal Council, Srirangam.

2 R.E for 1944-45

(1) The credit taken for Rs 120/- under Govt grant "pre-educational" should be added to the Govt grant under the proviso to section 37 of the Madras Ely. Edu Act.

(2) The credit taken for Govt grant under section 3 of the E.E Act should be raised from Rs 5096 to Rs 5107 with reference to G.O No: 872 Edu & 6.6.44 and No: 905 Edu & 13.6.44.

(3) The credit taken for grant for dearness allowance should be reduced from Rs 4,758/- to Rs 4,456/- the actual amount sanctioned by Govt.

3 B.E for 1945-46

(1) The credit taken for Rs 120/- under Govt grant "pre-educational" should be added to the Govt grant under the proviso to section 37 of the Madras Ely. Edu Act. vide para 2(1) above.

(2) The credit taken for Govt grant under section

(4) The provision made for expenditure in excess of the sanctioned budget under "Ordinary" except under "Furniture and apparatus (Rs 700) and Repair to buildings (Rs 1590) is approved.

7 of the E.E. Act should be reduced to the actual amount of education tax realised at the old rate and adjusted to the fund in 1944-45.

~~The~~ credit may be taken for a grant of Rs 5,100/- provisionally.

³ The credit taken for contribution from the general funds to the E.E. fund should be raised from Rs 5,401/- to Rs 7,214/-

⁴ The E.E. fund budget will close with a

deficit of Rs 3,222/- ~~in order to avoid~~ ^{To avoid the deficit,} ~~provisional credit will be allowed provisionally for a~~ ^{subsidy of Rs 3,222/-} ~~the sanctioned to the board from Provincial~~ ^{by 1st June 1945} funds early next year towards the payment

of dearness allowance to the staff at fixed rates. The board is permitted to take credit provisionally for this subsidy in the budget.

4. An extract of the remarks of the D.P.S

in paras 10 to 12 of his Ldnt. read above is

commnd. to the Commr. for information and

necessary action.

5. The sanctioned budget for 1945-46

will be as shown in the Annexure.

To
The Commr, Coimbatore
Municipality
(tho. the b. illib)
with extracts of
D.P.S's letter
a. D.P.S
a. L.A. Dept
a. Examiner of

Annexure

27/2

Annexure

39

(20)

Receipts		Expenditure	
	Rs		Rs
Opening Balance (Assured)	2,699	1. Staff - Salaries and Allowances of Master	26,000
Education tax	7,692	Contributions to Provident Fund	1,200
Other receipts	20	Edu. tax collection charges.	379
Govt grants		2. Contingencies and Equipment	
Under section 37 of the E.E. Act	5,100	Contingencies	
Under the proviso to section 37 of the E.E. Act	6,012	Stores rent	1,200
Compensation for loss of income from Profession tax	430	Other items	1,200
For payment of dearness allowance	3,222	Equipment	
Contribution from general funds	7,214	Furniture and apparatus	590
Refunds	- 20	Library books and maps	100
		Other items	100
		3. Repairs to buildings	1,600
		Total	32,369
Grand Total including opening balance	32,369	Balance	Nil

21/2/45

23.3.45

Re.Bl. 331/45

Municipal Office, Srirangam,
Dated 29th March 1945

From

Sri K. Subbian Pillai, B.A., B.L.,
Commissioner, Srirangam Municipality

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

Budget estimate - 45-46 - Elementary Education - excess over
allotment

Ref: G.O. 465 Edn. dated 26-3-45

Para 2 (2) The actual grant paid is Rs. 5129-6-0 of which
Rs. 32-15-0 has been refunded with reference to para 3 of the Audit
Report for 43-44. Hence the credit of Rs. 5096/- taken in the Revised
Estimate

2. Para 2(4) The total expenditure on date is Rs. 31441-5-11
as detailed below excluding collection charges which may be taken as
Rs. 375/- as already provided

1. (1) Salaries and allowances	Rs. 26959-4-3
(2) Clerks and servants	231-14-0
(3) Provident fund	1052-0-0

2. Contingencies and equipment

House rent	1589-2-0
Other items	1565-8-2
Furniture and apparatus	5-9-6
Library books and maps	38-0-0

Total 31,441-5-11

The excess expenditure of Rs. 516-5-11 (31441-5-11 minus Rs. 30925)
incurred may kindly be approved.

3. Para 4 The allotments of Rs. 590/- and Rs. 1600 for
furniture and repairs to buildings respectively are quite inadequate.
The question of increasing the allotments with reference to my letter
No. 7444/44 dated 2-3-45 may kindly be considered raising suitably the
grants due under sub para (2) or (4)

RR/2-4

Forwarded

S. V. V. V. V.
Chairman.

Commissioner

3.4.45

8/18/45

1944-45
B.E.-1945-46 - E.E. fund - M. cl. (22)
Srirangam - Additional allotment

C.No. 13731A/45
p1cf

From the Commissioner, Srirangam Mpty,
Re. Bl. 331/45, d/29.3.45
Memo. No. 13731A/45-1 Edn., d/17/4/45
Excess expenditure in 44-45.

p37cf of (Z)

The Commissioner, Srirangam Mpty,
is informed that, in view of the orders in para 2(4)
of G.O. 465 Edn., d/26.3.45, no further sanction
of Govt is necessary.

2. Additional allotment in 45-46
under the head "Furniture" and "Repairs
to buildings." In view of the unsatisfactory
financial position ~~both under the E.E. fund~~
~~and Gt. fund~~ of the cl., the request of the
Commissioner to raise the provision

46

C.F. 32 (a).

LOCAL ADMINISTRATION

From (Name) Sri K. Subbia Pillai,
B.A., B.L.,

Designation Commissioner,
Srirangam Municipality,
Station Srirangam.



(24)

28364

47

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

Through The Chairman, Municipal Council,
Srirangam.

Enclosures :

Re. Bl. No. 5627/45 dated 20th June 1945.

Sir,

Grant - Payment of dearness allowance to Elementary
Education staff

In the budget estimate for 45-46 relating to the Elementary Education fund approved in G.O. No. 465 Edn. dated 26-3-45 a provision of Rs. 7,536 was made towards the grant of Dearness Allowance to the Elementary Education Staff. With the increase in the rates of dearness allowance from 1-1-45 ordered in G.O. No. 1173 L.A. dated 28-5-45, the above allotment has to be raised to about Rs. 12,000. I request sanction to this increase in allotment under the rules in G.O. No. 139 Edn. dated 29-1-1942.

2. The budget for 1945-46 as revised with reference to the actual opening balance of Rs. 1707-11-4 reported in my letter Re. No. 332/45 dated 15-5-45 will close with a deficit of Rs. 8,117 as detailed below

(P.T.O.)

*(A) H. 713 - ...
...
...
...*

48

Opening balance	Rs.	1708
Receipts excluding the grant of Rs.3222 provisionally taken credit for but including the additional grant paid in G.O. No.. 664 Edn. dated 27-4-45		27208
		28916
Total		28916
Expenditure as already provided		32369
Additional allotment required for payment of dearness allowance at increased rates		4664
Total expenditure		37033
Closing balance on 31-3-1946		-8117

I request that Government may be pleased to sanction a grant of Rs.8117 at an early date.

RR/21-6

Forwarded

P. Srinivasan
Chairman.

S. S. S. S.
Commissioner 21.6.45

3222
4895
8117

C.I. 32 (a).

Local Administration Department
From (Name) Sri K. Subbiah Pillai,
B.A., B.L.,
Designation Commissioner,
Station Srirangam Municipality,
Srirangam.



To The Secretary to Government,
Education & Public Health Dept.,
Thron,
The Chairman, Municipal Council,
Srirangam.

Enclosures: Rc. B1-No. 5027/45

dated 23rd July 1945.

Sir,

Budget estimate - 1945-46 - Elementary Education fund
Ref: Memo No. 22762-A/45-1 Edn dated 10-7-45

The information required is furnished below:-

- | | |
|---|---------|
| (1) Actual opening balance on 1-4-1945 | Rs.1708 |
| (2) Budgetted receipts - Education tax | 7692 |
| (3) Other receipts | 20 |
| (4) Government grant :- (a) Under sec. 37 (actuals) | 5860 |
| (b) Under proviso to Sec.37 | 6012 |
| (c) For loss of income from Education tax on profession tax | 430 |
| (5) Contribution from General account | 7214 |
| (6) Deduct refunds | -20 |
| Total including opening balance | 28916 |

50
Budgetted expenditure

32,369

Extra expenditure entailed by G.O. No. 1173 L.A. dated 28-5-45

4,684

Total expenditure

37,033

Closing balance for 1945-46, —8,117.

As the position of the General Account Ordinary is also not satisfactory, it is not possible to increase the contribution from that account. A grant of Rs.8,117 may therefore be sanctioned from provincial funds as already requested in my letter Rc.Bl. No.5027/45 dated 20-6-45.

Commissioner

24.7.45

Forwarded

Chairman.

54 B 25/9
25/9
pp1-29f
(26) 51 E and P.H.(A) 44
Subsidy - Municipal Council, Srirangam - Towards the grant of dearness allowance to teachers ^{Sanctioned} Sanctioned.

From the Commissioner, Srirangam Municipality, RcBl.No.5027/45, d/20-6-45.

Memo: No.28964 A/45-3 Edn., d/25-9-45.

p49f
The Government sanction the payment in the current year to the Municipal Council, Srirangam, of a subsidy of Rs. 5,400 (Rupees five thousand and four hundred only) towards the grant of dearness allowance to teachers in elementary schools.

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

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

[C No. 278c] From the D.P. 9. Rep. No. 76 B-3/44-45 of dt. 12.44
B. E. - 1945-46 - E. E. Fund - M.C. cl., (27)
Srirangam

The R. E. for 1944-45 and the B. E. for 1945-46 of the E. E. Fund of the M.C. cl., Srirangam, Call for the following remarks:—

2. R. E. for 1944-45

(i) The credit taken for Govt. grant under section 37 of the E. E. Act may be ~~reduced~~ ^{reduced} from Rs. 5,129 to Rs. 5,107 with ref. to G.O. No. 872 Eon. of 6.6.44 and No. 905 Eon. of 13.6.44.

(ii) The credit taken for grant for dearness allowance may be reduced from Rs. 4,756 to Rs. 4,456, the actual amount sanctioned by Govt; the - of which Rs. 7486 represents dearness allowance.

(iii) The total expre. exceeds the provision in the sanctioned budget. The reasons for the excess expre. have been explained in the budget and in the letters on pp 33, 37 and 41 of G.O. 354 Eon. of 6.3.44. The excess expre. may be ratified.

(iv) The R. E. with the alterations suggested above, will close with a balance of Rs. 409 and this may be recovered.

3. B. E. for 1945-46

(i) The cl. has taken ^{credit} for a grant of Rs. 7,080 under sec. 37 of the E. E. Act. This ~~is~~ ^{is} equivalent to the proceeds of edn. tax at 2% p.a. As the council is eligible only for a grant equivalent to the proceeds of edn. tax at 1 1/2% p.a. (the increased rate of 2% came into force only from 1.6.44) the credit taken may be reduced to Rs. 5,100 provisionally.

(ii) The contribution from the gl. fund maybe raised from Rs. 5,701 to Rs. 7,214, the accepted contribution.

(iii) Provision has been made for the payment of dearness allowance to the staff at Govt. rates.

local bodies for primary education - A - local bodies.

I. Ordinary areas - 4. Teaching - Authorized in the Annual Estimate of Expenditure for 1945-46.

4. The question of paying a further subsidy towards the deficit, ~~if any~~, in the E.E. fund account for 1945-46 ^{if any} will be considered early in January 1946 on receipt of the revised estimate for the year.

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

23.9.45
24/9/45
26.9.45

Government of Madras.
Received 1940.

Registered 1940.

Abstract.
Madras Educational Rules - Rule 92 - Continuance of grant of fee concessions to 'Kaikolans' 'Kammalans' and 'Agamudaiyans' - Orders issued -

Education and Public Health Department.

G. O. No. Ms. 1358 Edn., dated the 23rd July 1940.

Read the following :-
G.O.No.160 Edn., dated the 29th January 1940.

From the Director of Public Instruction, R.C.No.894 E/36, dated 29th May 1940.

ORDER :-

The Director of Public Instruction is informed that pending further examination of the question of revision of the list of backward classes in Appendix 17-A of the Madras Educational Rules with reference to the census statistics of 1941, the three communities mentioned below which were removed from that list should continue to be granted fee concessions under rule 92 of the Madras Educational Rules.-

- (1) Agamudaiyans of Tanjore, Madurai, Ramnad and Tinnevelly Districts.
- (2) Kaikolans (Sengunthar); and
- (3) Kammalans (Kamsalas or Viswa-brahmans).

The orders in G.O.No.160 Edn., dated 29th January 1940, so far as they relate to the exclusion of these three communities are held in abeyance.

(By Order of His Excellency the Governor)

E. C. Wood,
Secretary to Government.

To the Director of Public Instruction.
To the Presidents of the District Boards
To the Executive authorities of municipal councils through Chairmen.
To the Commissioner, Corporation of Madras through the Mayor
To the Inspector of Municipal Councils and Local Boards.
To the Finance Department.
To the Examiner of Local Fund Accounts.

Forwarded.
(By Order)

Superintendent.

PR.

1945-46
the budget, as proposed to be revised with
reference to the suggestions on previous page will
close with a deficit of Rs 5,512 + $\frac{409}{100} = 5921$
Due to dearness allowance for which a provision
of Rs 7,536 has been made - p. 3 c. 7. It
will be necessary to grant a grant of Rs 5,921 unless
to cover the full deficit of Rs 5,921 unless
any portion of it can be ~~found~~ avoided by
increased contribution from genl. sub. funds. It
was noted in the previous budget that it would
not be practicable to increase the rate of
education tax - p. 3 of notes to Ex. 354
(T) Ex. 354. The case may be sent to
L. A. & Finance for comment on the suggestion

Edn and P. H. S.

No: 278C-1
14.2.45

Please see the note of the E. & P. H. S. dated 1.1.45
in the B. E. for 1945-46, the Council has provided for a con-
tribution of Rs. 5,701 only from the General Funds to the Elementary
Education Fund. and the Cl. is being asked to increase the credit provision
from Rs. 5,701 to Rs. 7,214. The increased credit of Rs. 7,214
now ~~proposed~~ in the Elementary Edn. Bud. for 1945-46 may therefore be
accepted. The financial position of the Cl. under the General Acct.
ordinary is ~~not~~ unsatisfactory. Even after taking credit for the
addl. income which the Cl. is likely to get under the several measures
now under the consideration of the Govt. to augment the resources of
local bodies, the Genl. Fund closes with a deficit at the end of
1945-46. The Cl. cannot therefore afford to make a contribution

File sent to
H. H. separately
R. H.
17.2.45

about Rs 4700
4700

more than Rs. 7,214 from the General Funds to the Elementary Edn. Fund in 1945-46. ^{any extra amount over and above the contribution of Rs 7214} As stated at " " there is no scope to ^{as the total rate of the property tax levied in this municipality is 22 p.c. per annum including the education tax of 2 p.c. per annum} increase the rate of Education tax in this Mpty. In the circumstances E. & P.H. may consider the question of giving a grant to this Ml. Cl. towards payment of dearness to the Ely. Edn. staff in 1945-46 to wipe off the deficit ^{of Rs 5921 expected} in the Ely. Edn. Fund at the end of the year.

The file may now be returned to E. & P.H.

Finance (Exp. B).

In the circumstances stated in the L.A. dept.'s note on pp. 3-4 above, this dept. may agree to credit being taken in the Ely. Edn. Fund budget of the Srirangam Ml. Cl. for a sum of Rs 5,921, ^{grant to cover} the anticipated deficit in that year. ~~1945-46~~. (The dearness allowance payable to the Ely. edn. staff at Govt. rates in 1945-46 is about Rs 7,536).

The amount of grant to be ^{actually} sanctioned to cover the deficit caused by the grant of dearness allowance ^{may} be settled only with reference to the closing balance as on 1-4-45 and the effect on the financial position of the council of the various measures now under consideration to augment the resources of local bodies. (Orders sanctioning grants

to local bodies to cover deficits caused by the grant of dearness allowance will be issued in May or June 1945.)

Edu and P.H. Dept

08856

Fin no 9092 Exp B-1
2.3.45



From the Commr's letter in the linked file it is observed that the opening balance for 1945-46 will be Rs 2699/- and not Rs 409/- as originally expected. The amount of dearness allowance ^{grant} to be recovered from the council will therefore be Rs 2699/- and not Rs 409/- As however it has been decided

that the question of recovery of dearness allowances grants need be taken up only next year after the actual of 1944-45 are known no action is called for on this point at present.

with the revised opening balance of Rs 2699 the deficit in the budget for 1945-46 will be only Rs 3222/. ^{The grant to be} sanctioned from Provincial funds may be restricted to Rs 3222/- for the present.

The Commr's request that the provision for repairs to buildings and purchase of furniture in the B.E for 1945-46 may be increased by the provision made under these heads in the R.E. for 1944-45 but which could not be spent

need not be accepted as some provision already
has been made in the budget.

A draft order is subd.

None

$$\overline{21} \mid 3 \mid 45$$

23.3.40

B.E-1944-45 - E.F. fund - M.C. Srisangam

Repairs to building and furniture - Expenditure -

Reappropriation of funds

C. No. 4089 A/45. From the Common Director, Discharge of Duty, Reg. no. 7444/44, 2/15/18.

ppl-~~copy~~
b2 = ~~D.P.T. N.D. 10.32 on 45 ad 16 45~~

[3c] v. 11 2. Smooth Shelled, S. K. and H. P., No. 11756/44
 2/15.1.65

p 401 " J.D. P.T., No. 388, B/45 p/26-45

The additional expenditure required

B & by the Chairman in his letter of 2-11-45. has been taken into account in the R.E. ^{for} ~~the~~ 44-45. The addition file

M B.F. for 45-46 is being sent to R.A. and Air for remarks.

The additional expenditure may be sanctioned. The return of the file referred to above may be awarded.

~~By the undersigned~~

Please see the recommendations from the committee

at pp 74-90. The return of the E.C. fund budget

8

file may be awaited till 28.2.45.

21.2.45

23.2.45

The file referred to at 'M' overleaf is linked. Since been received from Finance. That Dept has agreed to credit being taken in the B.E. for 45-46 for a grant of Rs 5,921 to cover the anticipated deficit.

A draft memo is submitted.

5/3/45 hr. 5.3.45

7.3.45

Pl. see the letter from the Commissioner since received at p 11 c.f.

If the suggestion of the Commissioner is accepted the closing balance in the R.E. will be increased from Rs 409 to Rs 2,699. A sum of Rs 4,456 was granted as subsidy to the cl.

p 11 c.f. verified pp 244 & (K)

The file is now in Finance.

4087A/45

31

Towards the payment of dearness allowance. For orders whether the request of the Commissioner may be complied with or not. Also the council will have to be asked to repay the amount of Rs 2699.

8/3/45 hr. 8.3.45

Adm. will be put up in this file after orders are passed in this file.

9.3.45

Please see the top file. These papers may be stitched with the 40 in that file after it is issued.

21/3/45

Shd. not a reply go to 24 with the last letter he should be read at the top of the Commissioner in top file.

23.3.45

already read

28/3/45

B.F-1945-46. E. E. fund - M. d., Srirangam.

C. No. 13731A/45 From the Commissioner, Srirangam Rpty, Re. Bl. 331/45, d/29.3.45

plef

Para 1 of the Commissioner's letter on p 1.e.f.

The position was not explained by the Commissioner in pp 3-4 e.f.g (Z) his letter forwarding the E. E. fund budget. However, no action is called for now.

Para 2 on p 1.e.f. The excess expenditure has para 2 (4) on p 37 e.f. already been approved in Ld. 465 Edw, d/26.3.45. The Commissioner may be told that no further sanction is necessary.

Para 3 on p 1.e.f. The B. E. for 45-46 is expected to close with a nil balance even after taking credit for a grant of Rs 3,222 from Provincial funds towards the payment of dearness allowance. The L. A. Deptt have already noted that the contribution from gl. funds cannot be increased beyond Rs 7,214. It will be thus seen that the position of the E. E. fund is not satisfactory. The proposal of the Commissioner to increase the provision under the heads "Furniture" and "Repairs to the building" may be ~~referred~~ and his request for an additional grant for payment of dearness allowance may be negatived.

plef

Subject to orders a draft memo is submitted

✓ 14/4/45 16.4.45

17.4.45

24/11/45

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Grant - M. C. S. Srirangam - E. E. fund - Subsidy
Towards the payment of dearness allowance in 45-46

C. No. 28964 A/45 From the Commissioner, Srirangam Mpty. Re. B. No. 5027/45
pp1-2 of

The E. E. fund budget for 45-46 of the

pp37-39 of I M. C. S. Srirangam, approved in G.O. 465 Edw., d/26.3.45,

pp39 of I after taking credit for a grant of Rs. 3,222 towards the

payment of dearness allowance was expected to close

with a 'nil' balance. The budget, revised with reference

to the actual balance in the E. E. fund on 1.4.45

(Rs. 1,708) now reported and taking into account

the actual & equivalent contribution sanctioned

in G.O. 664 Edw., d/27.4.45, is expected to close with a

deficit of Rs. 231. The extra expenditure involved in

the payment of dearness allowance at the revised rates

recently sanctioned is Rs. 4,664. The deficit in the

budget will, consequently, be Rs. 4,895.

L. A. may be requested to state

whether the gl. funds of the C. can make an additional

contribution to meet the deficit. Any portion of the

deficit that cannot be covered by an additional

contribution from gl. funds will have to be met by

a grant from Bur. funds (besides the sum of Rs. 3,222

provided in G.O. 465 Edw., d/26.3.45) L. A. & Finance may be requested to state

whether the gl. funds of the C. can make an additional

contribution to meet the deficit. Any portion of the

deficit that cannot be covered by an additional

contribution from gl. funds will have to be met by

a grant from Bur. funds (besides the sum of Rs. 3,222

provided in G.O. 465 Edw., d/26.3.45) L. A. & Finance may be requested to state

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contribution to meet the deficit. Any portion of the

deficit that cannot be covered by an additional

contribution from gl. funds will have to be met by

a grant from Bur. funds (besides the sum of Rs. 3,222

provided in G.O. 465 Edw., d/26.3.45) L. A. & Finance may be requested to state

whether the gl. funds of the C. can make an additional

contribution to meet the deficit. Any portion of the

deficit that cannot be covered by an additional

2699
-1708
991
+ 760
1751
2699
-1708
991
+ 760
1751

pp38 of I

880

6/7/45
6.7.45

EST. H. No. 28964 A/45-16
9/7/45

7 JUL 1945

T.V.R.
10.7.45

166.49

Deficit in revenue of 5.05
As per 49.2 = 30,779
As per 5.05 = 18,078
Total = 48,857

On the basis of the 1945-46 of the Srirangam

M. C. S. Srirangam, approved in G.O. 465 Edw., d/26.3.45,

after taking credit for a grant of Rs. 3,222 towards the

payment of dearness allowance was expected to close

with a 'nil' balance. The budget, revised with reference

to the actual balance in the E. E. fund on 1.4.45

(Rs. 1,708) now reported and taking into account

the actual & equivalent contribution sanctioned

in G.O. 664 Edw., d/27.4.45, is expected to close with a

deficit of Rs. 231. The extra expenditure involved in

the payment of dearness allowance at the revised rates

recently sanctioned is Rs. 4,664. The deficit in the

budget will, consequently, be Rs. 4,895.

The whole of this amount ^{may have to} must ~~therefore~~ be given to the Council
 from Parl. funds as a subsidy. In accordance with the
 accepted principle of giving $\frac{2}{3}$ of the estimated deficit in
 the Case of E. E. Fund account of local bodies, Finance
 may advise that a sum of Rs. 5400/- ^(or Rs 5400 roughly) may be disbursed to
 the Council now to be adjusted or supplemented later with
 reference to the R. E. for 45-46.

15.9.45
 19.9.45

19.9.45

\$

19.9.45
 19.9.45

19.9.45

Pm No. 41863 ED

20/9/45

E.P.H(A)



A draft memo sanctioning a
 subsidy of Rs 5400 is submitted. As a subsidy
 has to be paid in the current year, the question of
 recovery of excess dearness allowance paid in 44-45
 does not arise.

20/9/45
 24.9.45

24/9/45

24/9/45

Rs 5400