close
Hon

Sectt. II-27—39,004—24-10-44.

Edu and P.H (Edu) (1945) Department.

MS SERIES. 0

G.O. No. 482 EDN.

Order on
pp 15-17 CF

Dated 28. 3. 45.

[Despatch Abstract.]

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

Back Papers.

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

Further Papers.

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

Office of the Director of Public Instruction, Madras.
Rop.No.69 B3/44-45 dated 24-1-1945.

A/C

(2)

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

03767

ASST. SECRETARY TO GOVT. EDUCATION AND PUBLIC HEALTH DEPT.
6 JAN 194

Submitted.

2. The budget is explained in detail by the Commissioner in his explanatory Memorandum.

3. Revised Estimate for 1944-45: not put up

In G.O.No.Ms.1744 Education dated 20-11-1944 a sum of Rs.24184/- alone has been sanctioned as Government grant under Section 37 of the Act. But credit is taken for Rs.24,800 under the head "Government grant under Section 37 of the Act". It is reported by the Commissioner that this credit includes the sum of Rs.618 sanctioned by Government as additional grant for the year 1942-43. The G.O. in which the additional grant was sanctioned has not been quoted.

4(i). Though expenditure under "Ordinary" is within the sanctioned budget expenditure under the heads "Staff--Masters and clerks and servants" and equipment - other items" is in excess of the sanctioned budget. Further a sum of Rs.90/- is also provided under "Travelling allowances", while there is no such provision in the sanctioned budget. Sanction for reappropriation of funds with reference to the rules published in G.O.No.139 Education dated 29-1-42, should be obtained. not put up

(ii) Expenditure under "Capital" is in excess of the sanctioned budget. Sanction of Government seems necessary for the excess expenditure.

5. Budget Estimate for ~~1944-45~~: 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 and adjusted to the fund during 1944-45.

6. Pending sanction of Government credit is taken for a sum of Rs.21870/- under "compensation for dearness allowance."

7. In spite of the remarks made last year the establishment schedule has not been furnished.

8. The accommodation provided for 11 boys' schools is inadequate. The accommodation provided for the Municipal Muslim Girls' School, Melacauvery is unsuitable,

p.t.o.

2

and inadequate (59 school places for a strength of 104). Early steps should be taken to provide additional accommodation to all these schools.

9. Four boys' schools and 2 girls' schools are in need of an additional teacher in each school.

10. The provision made under "equipment" should be utilised in consultation with the Inspecting Officers. All the boys' schools are in need of some additional equipment.

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

for Director of Public Instruction.

To

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

k.h.25-1.

Sd/
25/1

11012/44-A3. Rp.69. B3/1945 3 55

Municipal office, Kumbakonam,
23--12--1944.

From
Sri R. Purushothaman,
Municipal Commissioner,
Kumbakonam.

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

Through The Director of Public Instruction,
Madras.
& Dr. M.V. Thiyagarajan, M.B.B.S.,
Chairman, Municipal Council, Kumbakonam.

Sir,

Budget - Municipal - Elementary Education Fund 1945-46 - Kumbakonam Municipality - Submitted.

I submit herewith, in duplicate, the corrected copy of the revised estimate for 1944-45 and the Budget Estimate for 1945-46 relating to the Elementary Education Fund Accounts of this municipality with the prescribed enclosures, a copy of the municipal council's resolution No.432 dated 21-12-1944 and a copy of the printed explanatory memorandum placed before the council and corrected according to the council's resolution passing the budget.

2. As mentioned in the concluding portion of the council's resolution the request for sanctioning the payment to this municipality of the entire amount of Rs.21870/- as compensation for payment of dearness allowance for 1945-46 may be favourably considered as a matter of necessity, as the sum of Rs.20400/- invested in Government securities is reserved for meeting the capital expenditure after the cessation of war and as it could not be diverted for ordinary expenditure as stated in the para 5 of the explanatory note under expenditure - capital; otherwise the payment of dearness allowance cannot be continued in 1945-46.

Forwarded:

23/12

R. Purushothaman
Commissioner.

Chairman.

Copy submitted to the Secretary to the Government, Education and Public Health Department, Madras, direct with one copy of the budget.

******* *******

5

Extract from the Proceedings of the Municipal Council, Kumbakonam, passed at its special urgent meeting held at 6-30 P.M. on Thursday the 2[illegible]t December 1944.

*** *** *** ***

432. Revised Estimate for 1944-45 and Budget Estimate for 1945-46 on the Elementary Education Fund of the municipality.

Prizes and Scholarships:- The provision of Rs.100/- is increased to Rs.170/- in the Budget Estimate for 1945-46.

The provision of Rs.8000/- in Expenditure - Capital - for Mettu Street School is reduced to Rs.4000/-

The following item is included as item 4 in the list of items under Capital Expenditure - Viz.,

Construction of a School Building in Kottayur - Rs.6,000/-

Repairs to buildings:

The provision of Rs.3,600/- for maintenance repairs to Schools, is increased by Rs.625/- more for maintenance repairs in the following schools:-

(1)	Melacauvery Hindu School Rs.	125/-	is increased to Rs.200
(2)	Pettai School Buildings Rs.	400/-	" " 800
(3)	Karrupur school	200/-	" " 250
(4)	Vattipillayar koil st. school	100/-	" " 200

The Revised Estimate and Budget Estimate are passed with the above modifications. The council further resolves as follows:

In view of the depleted finance of the council, the council requests the Government to sanction the payment to this municipality of the entire amount of Rs.21870/- as compensation for payment of dearness allowance in 1945-46, as otherwise, the payment of dearness allowance cannot be continued.

(True extract)

Commissioner

7

(4)

KUMBAKONAM MUNICIPALITY.

ELEMENTARY EDUCATION FUND.

Revised Estimate for 1944-45 and Budget Estimate for 1945-46 — Explanatory Memorandum.

RECEIPTS ORDINARY.

The credit taken in the Budget Estimate for 1945-46 under "Education Tax" represents 98 ~~95%~~ of the current demand and ~~35%~~ 96% of the arrear demand The same percentage has been adopted in the Revised Estimate also under the same head. Probably, these percentages might exceed the estimated collection.

The credit taken in the Revised Estimate under "Government Grants under section 37 of the Elementary Education Act, is the amount equivalent to the Education Tax realised during 1943-44 (expected to be disbursed by Government) during the current year, plus a sum of Rs 618 sanctioned by Government as additional grant for the year 1942-43. Credit is taken in the Budget Estimate for 1945-46 based on the amount of tax that is expected to be realised during the current year. The credit taken under "Government grants under proviso to Section 37 of the Elementary Education Act" is the grant sanctioned by Government in G. O's. Nos. 616 E. & P. H., dated 21—4—44 and 674 E & P. H., dated 1—5—44. A sum of Rs 4,097 was sanctioned by Government in their order No. 1266 L. A., dated 7—6—1944 as compensation for the loss of income under Education Tax on profession for the year 1944-45; but as a sum of Rs 1,500 was refunded to Government during the current year, towards excess compensation received from Government during the previous years, credit has been taken in the revised estimate for Rs 2,600 only under this head. A sum of Rs 4,100 is expected to be received from Government in 1945-46 under this haad. A sum of ~~about Rs 3,000~~ has been taken 2500 credit of in the Revised estimate towards compensation for dearness allowance sanctioned in G. O. No. 1502, E. & P. H., dated 10-10-1944, Credit has been taken in the Budget Estimate for 45-46 for Rs 21,870 representing the grant to be received from Government towards payment of dearness allowance in 1945-46 to teachers.

RECEIPTS CAPITAL.

A sum of Rs 1,500 has been taken credit of under "Endowments and contributions" in the Revised Estimate, and this amount (which is included in the sum of Rs 11,500 received from His Holiness Kasivasi Arulnandi Thambiran of Tirupanandal Mutt, as endowment for starting a Lower Secondary School in Kottayur) is proposed to be spent during the current year for the purchase of a site for the construction of a building to locate the Lower Secondary School referred to above according to the conditions of endowment. The remaining sum of Rs 10,000 is to be invested in Government Securities and only the proceeds thereof have to be spent for running a Lower Secondary School or its equivalent as per conditions of the endowment. A sum of Rs 10,000 is expected to be realised during the current year by the sale of Government Promissory notes for Rs 10,000 invested in 3% loan of 1953-55, as instructed in para 4 of G. O. No. Ms. 480 E. & P. H., dated 28—3—44, on the Budget Estimate for 1944-45. No amount is transferred in the Budget Estimate, from ordinary to capital as no provision could be made to meet capital expenditure till the cessation of hostilities in pursuance of Government Instructions.

EXPENDITURE — ORDINARY.

The provision made in the Revised Estimate under the heading "Staff" includes the payment of enhanced rates of dearness allowance to teachers sanctioned by the council from 1—6—44 in pursuance of orders of Government No. 1593 L. A., dated 18—7—44. The increase in the Budget Estimate for 1945-46 is on account of the payment of dearness allowance to teachers amounting to Rs 20760. Provision of a sum of Rs 63890 has also been made in the Budget Estimate for the payment of salary, leave allowance and for the payment of increments to teachers. No provision could be made for employment of additional teachers recommended by Inspecting Officers, on account of dearth of funds though there is necessity.

Clerks & Servants:

The increase is due to payment of dearness allowance at enhanced rates amounting to Rs 11,00.

13

Collection charges and contribution to Provident Fund:

The provision is only normal and it depends upon the ~~equipments~~ emoluments paid to the staff.

CONTINGENCIES.

1. *House rent.* The increase is due to payment of rent to buildings proposed to be taken on rent for providing additional accommodation to some schools as recommended by the Inspecting Authorities.

2. *Other items.* The following are the items for which the provision in the Budget Estimate is intended :—

1.	Wages to sweepers and water suppliers	Rs 1500
2.	Stationery	" 500
3.	Cost of forms and printing charges	" 400
4.	Recurring contingent charges of schools	" 100
	Total	Rs 2500

EQUIPMENT.

1. *Furniture and apparatus.* A sum of Rs 600 has been provided in the Budget Estimate for the purchase of sitting planks for the use of pupils of the lower classes and for repainting of black boards.

2. *Library books and maps.* A sum of Rs 500 has been provided for the supply of maps, reference books and table copies of text books.

3. *Other items.* The following are the items for which the provision in the Budget Estimate is intended.

(*a*) Supply of books and slates to scheduled caste pupils and poor muslim pupils	Rs 300
(*b*) Purchase of games articles &c.	" 200
(*c*) Charges of registration of Junior Red Cross groups, cubpacks and bulbuls	" 100
(*d*) Supply of articles for teaching handicraft, and prevocational subjects	" 400
Total	Rs 1000

Prizes and scholarships:

A sum of Rs ~~100~~ 170 has been provided for the purchase of prize articles to be distributed to pupils in the conduct of sports.

Repairs to buildings: 4225

A sum of Rs ~~3,600~~ has been provided in the Budget Estimate for 1945-46 towards maintenance repairs to school buildings as recommended by the municipal engineer. (as per list attached.)

EXPENDITURE — CAPITAL.

As already stated in the remarks relating to the Receipts — Capital no provision could be made at all for meeting capital expenditure in 1945-46, though the construction of the school buildings is quite necessary as the inspecting officers are insisting on providing additional accommodation for these schools, because the closing balance for 1945-46, will be only about Rs ~~4,780~~ as shown in 4165. the Budget Estimate. The following items of capital works are imperatively necessary.

1. Construction of compound wall, latrines and urinals to Gopu Sivagurunatha Chettiar's school at a cost of Rs 3000.

2. Construction of a school building for Mettu street school on the site given as gift by Sri C. P. Ramaswamy Iyer, at a cost of Rs ~~8000~~. 4000.

3. Extension of Banadurai Primary school buildings for providing additional accommodation, at a cost of 4000, for which site has been acquired.

4 The following item is included as item 4 under Capital Expenditure viz, construction of a school building in Kottaiyur Rs 6000/-

---

5) ~~4.~~ Construction of a building for the Town Primary School on the site acquired for that purpose, at a cost of Rs 10,000. The sum of Rs 20,400 invested in 3% Government Loan of 1952-53 is reserved for meeting the capital expenditure on the items referred to above after the cessation of hostilities; so the above sum of Rs 20.400 invested in Government Promissory notes could not be diverted for ordinary expenditure.

The expenditure that will have to be incurred in 1945-46 in payment of dearness allowance at the enhanced rates referred to in G. O. No. 1593 L. A., dated 18—7—44 will be Rs 21,870 (Rs 20,760 for teachers and Rs 1,110 for clerks and servants). This expenditure can be incurred by this council only if the entire sum of Rs 21,870 is sanctioned by Government as grant in 1945-46 towards compensation for payment of dearness allowance. The sum of Rs 21,870 representing the entire cost of dearness allowance to be paid to the members of the Educational Establishment has therefore been taken credit of in the Budget Estimate under the head "compensation for dearness allowance — under Receipts ordinary" to be received from Government as grant in 1945-46. It is therefore suggested to the council that Government may be requested to sanction the payment to this municipality of the entire amount of Rs 21,870 as compensation for payment of dearness allowance in 1945-46, as otherwise, the payment of dearness allowance cannot be continued.

Maintenance repairs to Municipal School Buildings

Melacauvery Hindu School	... ~~125~~ 200
Solayappa Street School	... 200
Kumbeswaran South Street School	... 250
East Iyen Street Girl's School	... 200
Pettai School Buildings	... ~~400~~ 800
Kadalangudi Street School	... 200
Yanayadi School	... 250
Banadurai South Street School	... 250
Railway Road Muhammadan School	... 200
Anakkarapalayam School	... 75
Karuppur School	... ~~200~~ 250
Vattippillayarcoil St. School	... ~~100~~ 200
Tanjore Road School	... 200
Sri Saraswathi Patasala	... 750
Repairs to tube wells, silt clearance of wells, sanding playgrounds, etc.	... 200
Total	Rs 3600 Rs 4225

Municipal Office,
Kumbakonam.
15—11—1944.

R. PURUSHOTHAMA SASTRI,

Commissioner.

10

KUMBAKONAM MUNICIPALITY.

ELEMENTARY EDUCATION FUND.

Revised Estimate for 1944-45 and Budget Estimate for 1945-46.

Actuals of 1943-44.	Budget estimate for 1944-45.	Revised estimate for 1944-45.	Heads.	Budget estimate for 1945-46.
			RECEIPTS—ORDINARY.	
24,460	9,850	11,740	Opening balance ...	~~5,080~~ 4870
24,284	25,600	~~25,610~~ 25900	(1) Education tax ...	~~25,610~~ 25900
106	100	100	(2) Fines and penalties under the Ely. Edn. Act	200
1,268	1,500	1,500	(3) School fees ...	1,500
462	300	400	(4) Other receipts ...	400
194	500	700	(5) Income from investments ...	600
			Government Grants:—	
25,000	24,000	24,800	(1) Under section 37 of the Ely. Edn. Act	25,300
14,082	14,080	14,080	(2) Under proviso to sec. 37 „	14,080 ✓
11,330	11,330	11,330	Contribution from General Account (a) Temporary allowances (b) Other purposes	11,330
4,845	4,840	2,600	Compensation for loss of Education tax on profession	4,100 ✓
...	...	~~3,000~~ 2500	Compensation for dearness allowance	21,870
81,571	82,250	~~84,120~~ 83910	Ordinary Total Receipts...	~~1,04,990~~ 105280
1,124	300	300	Deduct Refunds ...	300
337	500	...	Deduct amount transferred to Capital	...
80,110	81,450	~~83,820~~ 83610	Total ordinary...	~~1,04,690~~ 104980
			RECEIPTS—CAPITAL.	
			(1) Government grants ...	
401	...	1,500	(2) Endowments and Contributions ...	
10,000	10,900	10,000	Investments realised ...	
337	500	...	Add amount transferred from Ordinary	
10,738	11,400	11,500	Total...	
90,848	92,850	~~95,320~~ 95110	Total receipts-ordinary & capital ...	~~1,04,690~~ 104980
1,15,308	1,02,700	~~1,07,060~~ 106850	Grand total including opening balance	1,09,770
				109850

✓ It should be deleted as total invested is to be withdrawn

X

A/

106850

11

(6)

Actuals of 1943-44.	Budget estimate for 1944-45.	Revised estimate for 1944-45.	Heads.	Budget estimate for 1945-46.
			EXPENDITURE—ORDINARY.	
74,168	85,300	83,000	(1) Staff masters { Pay Dearness allowance	63,890 20,760 84650
2,655		2,800	Clerks & servants { Pay Dearness allowance	2,200 1,100 3300
1,149	1,300	1,200	Education tax-Collection charges	1,200
3,437	3,700	3.600	Contribution to Provident Fund...	3,600
...	...	90	Travelling allowance ...	...
			(2) Contingencies and Equipment	
			(a) Contingencies ...	
2,973	2,800	2,400	(1) House rent ...	2,600
2,119	3,000	2,200	(2) Other items ...	2,500
			(b) Equipment—	
...	500	400	(1) Furniture and apparatus...	600
206	200	...	(2) Library books and maps ...	500
348	500	950	(3) Other items ...	1,000
...	260	...	(3) Prizes and scholarships ...	~~100~~ 170
4,511	3,300	2,500	(4) Repairs to buildings ...	~~3,600~~ 4225
1,342	1,340	1,340	(5) Interest on and repayment of debt	1,340
			(6) Investments made ...	
92,908	1,02,200	1,00,480	Total...	~~1,04,990~~ 105685
			EXPENDITURE—CAPITAL.	
658	500	1,500	Lands and buildings ...	
10,000	...	...	Investments made ...	
10,658	500	1,500	Total—Capital...	
1,03,566	1,02,700	1,01,980	Total expenditure-ordinary & capital	~~1,04.990~~ 105685
11,742	...	~~5,080~~ 4870	Closing balance...	~~4,780~~ 4165
1,15,308	1,02,700	~~1,07,060~~ 106850	Grand total including closing balance	~~1,09,770~~ 109850

Summary — Revised Estimate for 1944-45.

Details.	Opening balance.	Receipts.	Expenditure.	Closing balance.
Ordinary ...	11,740	~~83,820~~ 83610	1,00,480	...
Capital ...	...	11,500	1,500	...
Total...	11,740	~~95,320~~ 95110	1,01,980	~~5,080~~ 4870

Summary — Budget Estimate for 1945-46.

Details.	Opening balance.	Receipts.	Expenditure.	Closing balance.
Ordinary ...	4870 ~~5,080~~	104980 ~~1,04,690~~	105685 ~~1,04,990~~	...
Capital ...	...	...	...	...
Total...	~~5,080~~ 4870	~~1,04,690~~ 104980	~~1,04,990~~ 105685	4,780 4165

Demand under Elementary Education Tax 1944-45.

Details.	Arrear demand.	Current demand.	Total.
Property tax ...	1519 ~~2,828~~	25030 24,940	26549 ~~27,768~~
Profession Tax ...	9	...	9
Total...	~~2,837~~ 1528	24,940 25030	~~27,777~~ 26558

Municipal Office,
Kumbakonam.
15—11—44.

R. PURUSHOTHAMA SASTRIGAL,
Commissioner.

Enclosure to the Budget Estimate for 1945-46 according to the Appendix 12 of the rules framed under Elementary Education Act 1920.

	Number of Schools having as the Highest Class.							
	Std. VIII	Std. VII	Std. VI	Std. V.	Std. IV	Std. III	Std. II	Std. I
Number of schools as on the date of submission of Budget.	3			21		1		

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

3. Total number of teachers employed in all the schools under the management of the local body on the date of submission of the budget, the scales of pay in force and the number of teachers in each scale. 164 (Vide details at the end)

4. Number of additional teachers proposed to be employed in (i) The existing schools and their scales of pay ... . Nil

(ii) The schools to be opened during the ensuring year and their scales of pay Nil.

If the pay of the existing teachers is proposed to be revised the total number of teachers whose pay will be affected showing the present and propo~~tion~~ed scale of pay and the extra provision made for the purpose. Nil

Details for item No. 3.

1. Secondary Grade Trained teachers placed in the scale of Rs.30 - 3/2 - 45 - 2/2 - 55 ...	15
2. Do do do Rs.30 - 2/2 - 50 ...	4
3. Do do do 25 - 2/2 - 45 ...	21
4. do do do in the higher grade scale of pay of Rs. 23 - 2/2 - 45 ...	Nil.
5. Higher grade trained teachers placed in the scale of Rs.23 - 2/2- 45	74
6. do do 20 - 1/2 - 24 - 2/2 - 30 ..	22
7. Elementary Lower Grade Teachers in the scale of Rs.20 - 2/2- 24 - 1/2 - 28 --	22
8 Common Instructors:	
(i) Drawing Master on a fixed salary of Rs.30	1
(ii) Drawing and Drill master on a fixed salary of Rs.35/-	1
(iii) Music Instructor on a fixed salary of Rs.25/-	1
9. Prevocational Instructors:	
(i) In the scale of Rs.20 - 1/2 - 24 - 2/2- 30	1
& (ii) do do do do	2
	164

R Purushothaman
Commissioner.

d
23/12

Issue to day
Hm
28/3/45

52
28/3

⑧

Edn and P. H. Dept
c.

818
28.3.45

Budget Estimate - 1945-46 - Elementary Edn. Fund - Municipal Council, Kumbakonam - Orders passed

p 4 of

C No: 3767 C. From the D.P.I. R.O.P. No: 69-B.3/44.45 d 24.1.45

Order 482 (Edn) dated 28.3.45.
Ms.

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

2. R.E for 1944-45

Para 4(1) on p 1 cf

(1) The expenditure provided under "Staff - Masters and clerks and servants" and "Equipment - other items" is in ~~[illegible]~~ excess of the ~~the provisions~~ sanctioned budget. An expenditure of Rs 90/- has been provided under "Travelling Allowance" while there is no such provision in the sanctioned budget. Sanction for the excess expenditure should be obtained as required by the rules issued with G.O No: 139 Edn d 29.1.42.

not put up

Para 4(ii) in p 1 cf

(2) The expenditure under "capital" is in excess of the provision in the sanctioned budget. The sanction of Govt should be obtained for the excess expenditure.

3. B.E for 1945-46

Para 5, p 1 cf

(1) The credit taken for Govt contribution under section 37 of the E.E. Act is liable to revision with reference to the amount of education tax realised and adjusted to the fund in 1944-45.

(2) The credit taken for a Govt grant of Rs 21,870/-

under "Compensation for Dearness Allowance" should be omitted as no such grant has been sanctioned or promised.

4 ~~With the alterations suggested in para 3(1)~~ Revised with reference to para 3(2) above the budget is expected to close with a deficit of Rs 18,305/-. In order to wipe off this deficit the Govt. direct the Municipal Council, Kumbakonam to sell as much of the securities from out of the investment of Rs 20,400/- held in Govt securities as is necessary to meet the deficit.

5 An extract of the remarks of the D.P.I in paras 7, 8, 9 & 10 of his Endt. read above is commd: to the Commr for information and necessary action. pp 1-2 cf

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

7. The Commr. should report to Govt. the actual closing balance ~~as on 31st March~~ for 1944-45 by the 1st June 1945.

Nm
27/3/45

27.3.45

To
The Commr Kumbakonam Municipality
(Thro the C.M.L.)
with extracts of D.P.I's remarks

" D.P.I
" L.A. Dept
" Examiner of L.F.A.

28/3

20400
18305
2095

Annexure

Annexure.

	Rs
Opening balance.	4,870 ✓
Receipts	
Education tax	25,900 ✓
Fines and Penalties under the E.E Act.	200 ✓
School fees	1,500 ✓
Other receipts	400 ✓
Govt grants:-	
(1) under section 37 of the E.E. Act	25,300 ✓
(2) under the proviso to section 37 of the E.E. Act.	14,080 ✓
(3) Compensation for loss of entry tax on profession tax	4,100 ✓
Contribution from general funds.	11,330 ✓
Income from investments (Sale of securities)	18,305 ✓
Refunds	-300 ✓
Total	1,00,815 ✓
Grand Total including openg balance.	1,05,685 ✓

Expenditure	R.
Staff - ~~Contingency~~	
Salaries of Masters	84,650 ✓
Clerks and servants	3,300 ✓
Edu tax - collection charges	1,200 ✓
Contribution to Provident Fund	3,600 ✓
Contingencies and Equipment	
Contingencies -	
House rent	2,600 ✓
Other items	2,500 ✓
Equipment.	
Furniture and apparatus	600 ✓
Library books and Maps	500 ✓
Other items	1,000 ✓
Prizes and scholarships	170 ✓
Repairs to buildings	4,225 ✓
Interest on repayment of debt	1,340 ✓
Total	1,05,685
Closing balance	Nil

Nm
27/3/45

27.3.45

4747/45. A3.

Municipal office, Kumbakonam,
26--6---1945. (10) 30636

From
Sri R. Purushothama Sastri,
Municipal Commissioner,
Kumbakonam.

5 - JUL 1945
EDUCATION AND PUBLIC HEALTH DEPT.

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

Through
Dr. M.V.Thiyagarajan, M.B.B.S.,
Chairman, Municipal Council, Kumbakonam.

-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-

Sir,

Budget Estimate - 1945-46 - Elementary Education Funds - Municipal Council - Kumbakonam - Orders of Government - Reconsideration - Requested.

pp15-17 c/f G.O.No.482 E.&.P.H., dated 28--3---1945. Edn

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The Government order referred to above, issuing orders on the Budget Estimate for 1945-46 relating to the Elemenary Education Funds of this municipality was placed before the council for consideration. The council in its resolution No.4 dated 19--5---1945 referred the subject to a committee of 7 councillors. The committee's recommendations are:-

1. that Government may be requested to permit the municipal council to utilise the securities amount of Rs.20400 for capital works relating to Elementary school buildings.

and 2. that the council is requested to reiterate its request to Government made in its resolution No. 432 dated 21-12-1944 and to request Government to make a special grant of Rs.36600 (the entire expenditure to be incurred on payment of dearness allowance to the Education establishment at enhanced rates) under the head "compensation for dearness allowance" for the year 1945-46. p5 c/f

p2 infra A copy of the committee's recommendation is herewith submitted to Government for perusal and consideration. This council, in its resolution p3 infra No. 51 dated 16-6-1945 (copy enclosed) approved the committee's recommendations. The reasons stated in the committee's recommendations are real and acceptable. I therefore especially request that Government may be pleased to (1) permit this municipal council to utilise the securities amount of Rs.20400 for capital works relating to elementary school buildings, and (2) to make a special grant of Rs.36600 to this municipality during the current year under the head "Compensation for dearness allowance", as otherwise, the present financial condition of the Elementary Education funds will not permit expenditure on payment of dearness allowance to the members of the Education establishment during 1945-46.

Forwarded: 28/6/45

R. Purushothama Sastri
Commissioner.

Chairman.

svk.27.6.

6723-5-7

P.T.O.

Recommendations of the Committee on the orders of Government sanctioning the Elementary Education Budget for 1945--46.

***

1. The investment of Rs.20,400/- is reserved for meeting expendit[illegible] on capital works (construction of and additions to school buildings) which are insisted on by the Educational Authorities. If the securities are sold, no amount will be available at all for meeting the above said expenditure. The Government may therefore be requested to permit the Municipal Council to utilise the securities amount of Rs.20,400/- for capital works relating to Elementary school buildings.

2. Since the receipt of recent orders of Government directing Municipalities to pay further enhanced rates of dearness allowance to employees from 1-1-1945, the expenditure to be met in payment of dearness allowance during 1945-46 from the Elementary Education funds will be about Rs.36,618/- as against the sum of Rs.21870/- calculated in the Budget Estimate at the old rates of dearness allowance. Thus a further extra expenditure of Rs.14748 will have to be incurred ~~increased~~ under the head. The council is therefore requested to reiterate its request to Government made in its resolution No.432 dated 21-12-1944 and to request Government to make a special grant of Rs.36.600/- (the entire expenditure to be incurred on payment of dearness allowance to the Education establishment at enhanced rates) under the head "Compensation for dearness allowance" for the year 1945-46, as otherwise, the present financial condition of the Elementary Education Funds will not permit the expenditure on payment of dearness allowance to the members of the Education establishment during 1945-46.

p Sel f (K)

(True copy)

121.

6723
-4870
+1853

-14740
1853
12887

Extract from the Proceedings of the Municipal Council, Kumbakonam, passed at its meeting held on 16--6---1945.

****

M.C.R.No.51

pp15-17e f g (K) ⑪

G.O.No. 482 Edn., dated 29--3---1945 issuing orders on the Budget Estimate on the Elementary Education Funds of this municipality, and the recommendations of the committee thereon.

The recommendations of the committee approved.

(True extract)

Commissioner.

28/6/45

4·22

(12) 23 Esp. H(A)

Not issued

B.E. — 1945-46 — E.E. fund — Ml. cl. Kumbakonam — Grant for payment of dearness allowance.

C. No. 30636A/45 p.l.e.f

From the Commissioner, Kumbakonam Mpty, No. 4747/45. A3., d/26.6.45,

Memo:

The Commissioner, Kumbakonam Mpty, is requested to report the actual closing balance in the E.E. fund at the end of the year of 1944-45.

To the Commissioner
Kumbakonam Mpty
(thro' the C.M.C.)

9/7/45

9.7.45.

I think the genl Memo will do. Pls add to that file

12-7-45

BA2/4

(17) 25

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. — not fixed up
3. Additional expenditure under G.O.No.1173, L.A., dated 28--5--1945 — not proving

P.T.O.

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.

A

229

(14)

331/45.

Municipal office, Kumbakonam,
17--7---1945.

32976

From
Purushothama Sastri,
Municipal Commissioner,
Kumbakonam.

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

Through
Dr. V. Thiyagarajan, M.B.B.S.,
Chairman, Municipal Council, Kumbakonam.

27 JUL 1945

V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V

Sir,

Budget Estimate - 1945-46 - Elementary Education Funds - Kumbakonam Municipality - Financial position - Figures - Submitted.

pp7-8 and Government Memorandum No. 22762-A/45-1-Education dated 10--7--1945.

@@@@@

The position of the Elementary Education Funds of this municipality for the year 1945-46 has been reviewed with reference to the actual closing balance for 1944-45, and the anticipated receipts and expenditure for the year 1945-46. The particulars required in Government Memorandum dated 10--7---1945 quoted above are submitted below:-

	Rs.	A.	P.
1. Actual opening balance on 1--4--1945. ...	6723	5	7
2. Additional income under G.O.No. 530, Education, dated 6--4---1945.	27250	8	5
	-23357	9	6
	3892	14	11
3. Additional expenditure under G.O.No. 1173 L.A., dated 28--5---1945.	14740	0	0
4. Anticipated closing balance for 1945-46 plus or minus.	minus 8994	0	0

not put up

(The council not get any additional income)

Nil

not put up

6723
-4870
1853
+1853
14740
-1853
-12887

5. Proposals, for avoiding deficit, if any.- The only way for avoiding deficit is the special grant from Government towards compensation for dearness allowance to cover the entire deficit, as requested in this office letter No. 4747/45-A3 dated 28--6--45 addressed to Government.

planta

Item 2 of the particulars:

The net amount of education tax which is calculated at 2½ % of the annual property rentals, and which has been realised and credited to the Elementary Education Fund in 1944-45 is Rs. 23357--9--6/-. The amount of education tax calculated at 1-1/3 per cent of the half yearly property rentals for the year 1944-45 according to G.O.No. 530 Education, dated 6-4-45 is Rs. 27250--8--5. The excess representing the additional income comes to Rs. 3892-14-11/- which is due under the G.O. dated 6--4--45.

not put up

Item 4 of the Particulars:

The anticipated receipts for 1945-46 including opening balance will be Rs. 111431, and the anticipated expenditure Rs. 120425; thus, there will be a deficit closing balance of Rs. 8994. The deficit closing bala

28

-2-

balance of Rs.8994/- has been arrived at according to the orders issued by Government in G.O.No.482 Education, & Public Health, dated 28-3-1945 approving the Budget Estimate for 1945-46, and also taking into account the additional income of Rs.3893/- under G.O.No.530 Education dated 6-4-45, and also the additional expenditure of Rs.14740/- under G.O.No.1173-L.A., dated 28-5-45. In G.O.No. 482 Education, dated 28-3-45 it has been ordered that securities to the amount of Rs. 18305/- should be sold and taken credit for. On the assumption that this course is taken, the anticipated deficit for the year 1945-46 will be Rs.8994/- as stated above; but if the council is permitted by Government not to sell the securities as requested in this office letter No.4747/45-A3 dated 26--6---1945, the anticipated deficit for the year 1945-46 will be Rs. 27299/-. If the securities are sold there will not be absolutely any chance for giving effect to the recommendations of the Director of Public Instruction, Madras, in his letter No. Rop. 69-B3/44-45 dated 24-1-45 sent as enclosure to G.O.No. 482 Education dated 28--3--45 and for expenditure on capital works. I therefore request that Government may be graciously pleased to consider favourably the request made in this office letter No.4747/45-A3 dated 26--6---1945.

p ~~[illegible]~~

R. Ramaswami
Commissioner.

Forwarded:

18.7.45

M. V. [illegible]
Chairman.

svk. 18.7.

25300
24530
770

O.B 6723
-4870
1853

-14740 addl. d.a. expdr.
-770 deficit in dn. of grant
-15510
+1853
-13657
-2498 Excess d.a. grant paid in 44-45.
-16155

20400
-18305

---

(15) 29 # Edn.H(A)

46
22/10

SRE
22/10

E.E fund - Ml. Cl., Kumbakonam - Excess dearness allowance grant paid in 44-45 - Recovery - Deficit in 45-46 - Orders passed.

pp1-2 & 9-10 c.f. From the Commr., Kumbakonam Mpty, 4747/45-A3, d/26.6.45 and 5334/45, d/17.7.45

Memo. No. 32976 A/45-4 Edn., d/ 22-10-45

pp1-3 c.f. The Commissioner, Kumbakonam Mpty, is informed that ~~the request of~~ the Ml. Cl. ~~that~~ may not be permitted ~~it may be permitted~~ to remove the investment made in Govt securities from the E.E. fund for capital expenditure especially when the fund is working at a deficit ~~will not be complied with~~. The entire securities should be realised and adjusted to the E.E. fund to avoid ~~meet~~ the deficit ~~in the E.E. fund~~.

pp3-4 of (C) 2. The Council was granted in G.O. 1502 Edn., d/10.10.44, a subsidy of Rs. 2,498 towards the expenditure on the payment of dearness allowance to the Ely. Education Staff on the assumption that the E.E fund would close with a nil balance at the end of 1944-45. As it is now seen that the E.E. fund has closed with p9 c.f a balance of Rs 6,723, the Cl. is requested to refund the subsidy paid to it in 44-45 (Rupees p4 of (C) two thousand, four hundred and ninetyeight) and to report the fact to Government.

3. The B.E. of the Council for 45-46 revised with reference to the orders in paras 1 and 2 above is expected to close para 3 o. p1 c.f with a deficit of Rs 14,060. The Govt. direct

130

t this deficit ~~should~~ be met by adjustment a sum of Rs. 9,036 from the arrears of toll mpensation sanctioned to the Cl and of a sum Rs 5,024 from the gl. funds of the Cl.

4. As the Cl. will be able to meet the entire cost of dearness allowance from its own funds, ~~the~~ no subsidy will be sanctioned to ~~the Cl~~ it for the purpose in 1945-46.

19.10.45

19.X.45

22/10/45

L.A. dept note on p 2 n.l

cld

To the Commissioner
Kumbakonam reply
(thro' the C.M.C.)
" " Accountant-General
(para 2 only)
" " D.P.I.
" " Exr of L.F.A.
" " L.A. Dept.

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(16) 31

Government of Madras.
Education and Public Health Department.
Memorandum No. 32976.A/45-4.Edn., dated the 22nd October, 1945.

Subject: Elementary Education Fund - Municipal Council, Kumbakonam - Excess dearness allowance grant paid in 1944-45 - Recovery - Deficit in 1945-46 - Orders passed.

From the Commissioner, Kumbakonam Municipality, 4747/45-A3, dated the 26th June, 1945 and 5334/45, dated the 17th July, 1945.

The Commissioner, Kumbakonam Municipality is informed that the Municipal Council will not be permitted to reserve the investment made in Government securities from the Elementary Education Fund for capital expenditure especially when the fund is working at a deficit. The entire securities should be realised and adjusted to the Elementary Education Fund to avoid the deficit.

2. The Council was granted in G.O. 1502 Education, dated the 10th October, 1944, a subsidy of Rs. 2,498 towards the expenditure on the payment of dearness allowance to the Elementary Education staff on the assumption that the Elementary Education fund would close with a nil balance at the end of 1944-45. As it is now seen that Elementary Education fund has closed with a balance of Rs. 6,723, the Council is requested to refund the subsidy paid to it in 1944-45 (Rupees two thousand, four hundred and ninetyeight) and to report the fact to Government.

3. The Budget Estimate of the Council for 1945-46 revised with reference to the orders in paragraphs 1 and 2 above is expected to close with a deficit of Rs. 14,060. The Government direct that this deficit be met by adjustment of a sum of Rs. 9,036 from the arrears of toll compensation sanctioned to the Council and of a sum of Rs. 5,024 from the general funds of the Council.

4. As the Council will be able to meet the entire cost of dearness allowance from its own funds, no subsidy will be sanctioned to it for the purpose in 1945-46.

M.V. Subramanian,
Secretary to Government.

To
The Commissioner, Kumbakonam Municipality (through the Chairman Municipal Council).
The Accountant-General (paragraph 2 only)
The Director of Public Instruction.
The Examiner of Local Fund Accounts.
The Local Administration Department.

Forwarded/

By order.

S/C

ORP.

Superintendent.

Hp 32

38. d.—MEDICAL—MENTAL HOSPITALS—*cont.*

SUB-HEADS of appropriation. (1)	Strength.		Details. (4)	Figures by detailed account heads.			
	1942–1943. (2)	1943–1944. (3)		Accounts, 1941–1942 (5)	Budget Estimate, 1942–1943. (6)	Revised Estimate, 1942–1943. (7)	Budget Estimate, 1943–1944. (8)
				RS.	RS.	RS.	RS.
d. C. ALLOWANCES AND HONORARIA.			AUTHORISED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES AND HONORARIA	13,683	13,500	(*f*) 13,700	(*f*) 13,700
			Ration Allowances 1 (43¾), 4 (26¼), 2 (21–14–0), 8 (20), 6 (17½); Dhobi Allowances 20 (2–10–0); Subsistence allowance to House Surgeons and Physicians 2 (35); Uniform Allowances to Nurses 3 (75), 17 (56¼).				
			Presidency allowance 6 (6½), 3 (5), 80 (2½); Madras House Allowance 2 (50), 4 (15)				
			Dearness allowance	2,390	7,300	(*g*) 13,100	(*g*) 19,500
			TOTAL—d. C.—AUTHORISED ..	16,073	20,800	26,800	33,200
d. D. CONTINGENCIES.			AUTHORISED—				
			PAY OF MENIALS	10,114	10,100	(*h*) 18,100	(*h*) 19,100
			Dearness allowance to menials ..	589	900	(*i*) 1,700	(*i*) 2,400
			ELECTRIC CURRENT	7,563	8,200	(*j*) 7,600	(*j*) 7,600
			TELEPHONE CHARGES	1,243	1,200	(*k*) 1,300	(*k*) 1,300
			PETTY CONSTRUCTION AND REPAIRS.	1,895	1,600	(*l*) 2,700	(*l*) 3,000
			RATES AND TAXES	8,441	9,600	9,600	9,600
			OTHER PETTY CONTINGENCIES ..	4,105	4,000	(*m*) 4,700	(*m*) 5,100
			TOTAL—d. D.—AUTHORISED ..	33,950	35,600	45,700	49,100
d. E. DIET.			TOTAL—d. E.—AUTHORISED ..	2,51,550	2,04,000	(*n*) 2,08,000	(*n*) 2,12,000
d. F. MEDICINES AND HOSPITAL NECESSARIES.			TOTAL—d. F.—AUTHORISED ..	50,243	33,400	(*o*) 40,500	(*o*) 43,300
d. G. OTHER CHARGES.			AUTHORISED—				
			Other charges	20,746	14,700	(*p*) 16,300	(*p*) 16,900
			Dearness allowance to menials ..	96	200	(*q*) 1,000	(*q*) 1,500
			TOTAL—d. G.—AUTHORISED ..	20,842	14,900	17,300	18,400
GRAND TOTAL—38. d.—MENTAL HOSPITALS ..				5,58,241	4,87,300	5,18,800	5,39,800
Charged ..				*114*	..	..	..
AUTHORISED ..				5,58,127	4,87,300	5,18,800	5,39,800

52479 No.A3--4747/45.

Municipal office, Kumbakonam,
12--11--1945.

33

(17)

From
Sri R. Purushothama Sastri,
Municipal Commissioner, Kumbakonam.

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

ASST. SECRETARY TO GOVERNMENT
NOV 194
EDUCATION AND PUBLIC HEALTH DEPT.

Through
Dr. M. V. Thiyagarajan, M.B.B.S.,
Chairman, Municipal Council, Kumbakonam.

Sir,

Elementary Education Fund - Municipal council, Kumbakonam - Excess dearness allowance grant received in 1944-45 - Refund into the Treasury - Intimation sent.

pp29-30c/9 (0)

Government Memorandum No.32976-A/45-4-Education, dated 22-10-1945.

@@@@

I beg to report that the sum of Rs.2498/- representing the subsidy received by this municipality in 1944-45 towards expenditure on the payment of dearness allowance to the Elementary Education staff was refunded into the sub-treasury, Kumbakonam, in chalan No.531 dated 9-11-1945, as required in para 2 of the Government Memorandum quoted above.

Commissioner.

Forwarded: p29c/9 (0)

d/ 14/11/45

Chairman.

PTO

34

~~-2-~~

Copy to the Accountant General, Madras, for information with reference to his letter No.T-9-Education 1-485 dated 26-10-1945.

svk.12.11.

Attach here

Educational & P.H. Dept.

Dept Edn 21-11-45

Pended No. 52479A/45-1 EDN, d/20(1)/11/45

Copy communicated to the Exe of the J.B. ~~EPH (A)~~

To the Exed. J.B. (with copy of p.1 ante)

15.11.45

Note

May be filed with G.O. 482 EDN, d/28.3.45 after issue

19.11.45

20/11/45

[C No. 3767] p.1 cf

B2 ⑱ E & P.H. (c)

From the D.P.I. Rep No. 69 B3/44-45 d/24.1.45

B.E. – 1945-46 – E.E. Fund – Ml. Cl., Kumbakonam

p.p. 10-11 CF

The R.E. for 1944-45 and the B.E. for 1945-46 of the E.E. Fund of the Ml. Cl., Kumbakonam, are examined below:-

2. R.E. for 1944-45

p.1 CF

With refce. to para 4 of the D.P.I.'s remarks, the Cl. may be asked to obtain ~~the~~ necessary sanction for the excess expre.

3. B.E. for 1945-46

p.10 CF and ②/1 NF

(i) Credit has been taken for the usual contribution of Rs. 11,330 from the gl. fund.

p.10 CF

(ii) The Cl. has taken credit for a grant of Rs. 21,870 from Provl. funds to meet the expre. on the payment of dearness allowance. As no such grant has been sanctioned or promised, it may be deleted.

para 2, p.3 CF

4. Revised with refce. to ~~sub para~~ para 3(ii) above, the budget will close with a deficit of Rs. 17,705. It may be noted that the Cl. has invested a sum of Rs. 20,400 from the E.E. Fund which is stated to have been reserved for capital expre. after the war. If the contribution from the gl. funds cannot be increased to the extent necessary to cover the deficit, the Cl. may be asked to meet the deficit from the money invested as was done in 1944-45.

'A' ⊛/17 CF

5. The file may be sent to L.A. c/o for remarks.

6.2.45

7/2/45

9.2.45

c/o 3767 C. 18m 10.2.45

L. A. Dept. (Edn I)

LOCAL ... DEPT. SECRETARIAT, MADRAS 3811

K.N.W. 12.2.45, Rs 11300

The contribution to the Ely.Edn.Fund provided in the Genl Fund Budget ~~provided~~ in the R.E. for 1944-45 as well as in the B.E. for 1945-46 is the same as that taken credit for in the Ely.Edn. Budget Estimate for 1945-46. The credit taken in the Ely.Edn.Bud. for each of the two years may be accepted. The financial position of the Cl. under its Genl. Acct. Ordy. is not satisfactory and the Cl. cannot therefore afford to

w.p. file

24.2.45

GOVERNMENT OF MADRAS
EDUCATION & PUBLIC HEALTH DEPARTMENT.

PRESS COMMUNIQUE
NO. 49

Dated, Fort St. George, the 21st August 1941.

Subject:- Fee concessions - Grant of to Converts from Scheduled classes.

Under the rules converts to Christianity from the Scheduled Classes are eligible for fee concessions in educational institutions only if they satisfy the following conditions:-

(1) that they themselves or their parents or grand-parents on both the paternal and maternal sides were members of the scheduled classes, and

(2) that they belong to families that continue to live under conditions similar to those of the scheduled class concerned.

Representations have been made to Government that these conditions cause great hardship and should be cancelled.

The Government have carefully considered the matter and have come to the conclusion that there is not sufficient justification for making a distinction between the Scheduled classes and converts from these classes to Christianity or any other religion for purposes of fee concessions since it is generally reported that converts from the Scheduled classes are socially in the same ~~xxx~~ position as that in which they were before conversion. They have therefore sanctioned the grant to the converts and their descendants with effect from the current year, of all fee concessions for which the Scheduled classes are eligible under the existing rules and orders.

T.P.N.

E. C. Wood,
Secretary to Government.

---

is provided in the B.E. for 1945-46. The E & P.H. may follow the course referred to at 'A' on page 1 above. With these remarks the file may be returned to E & P.H.

Rh
24.2.45

Kvn
15.2.45

21.2.45

ASST. SECRETARY TO ...
27 FEB 1945
EDUCATION AND PUBLIC HEALTH ...

08231

The Genl Fd B E of this Cl for 1945-46 closes with a large deficit of Rs 58,000. The Cl will not be able to increase the contribn to the E.E Fd, for 1945-46. even if all the measures now under the consideration of the Govt to improve the resources of mpl Cls are carried through. A on p1 above may be done.

Rh
24.2.45
E & PH Dept

Dp. 27.2.45

LA no 3811-1-Bnd II
27.2.45.

E & H. Deptt (B)

As L.A. do not agree to an addl. contribution being made from the Genl Fund to ~~the~~ cover the deficit in the E.E Fund the Cl. may be asked as at 'A' on page 1 ante.

The Council was granted a subsidy of Rs. 2498/- for dearness allowance in 1944-45 on the assumption that there would be ~~nil~~ closing balance at the end of the year. It is now seen that the balance is likely to be Rs. 4870. Ordinarily the ~~[illegible]~~ Council ~~may~~ will have to be asked to refund the subsidy of Rs 2,498/- referred to above. ~~The question whether certain Municipalities which have been granted subsidy towards payment of dearness allowance during 1944-45 should be asked to refund the amount thereby leaving a deficit in the B.E. for 1945-46 (in the case of the Kumbakonam Municipality there will be a deficit of Rs 408 even if the whole investment of Rs 20,400 is withdrawn) has separately been raised by LA as a general question. This may lie over till a decision is reached on that question.~~

~~A draft order is subd.~~

P

5.3.45

8/3/45

P above is subject to the qualification that far from there being any closing balance at the end of 1944-45, there would actually be a deficit of Rs 5,130 had not the council at Govt.'s direction trenched on its ~~funded~~ investment, which had been reserved for school-building programme, to the extent of Rs 10,000: the council is faced with the necessity of repeating that process for the next year also. It therefore appears that the ordinary provision at P above need not be applied here.

The budget may be passed, without invoking a question of recovery, if Finance agree.

10.3.45

S/ Fin.

10,000
4870
5130

para 4 of GO 480 Edn. d 28.4.44 — p 17 of (Z)

p 10 CF.

---

(20) 4

(extract of Secretary's note)

R But the qualification is subject to the qualification that the
reservation of the amount from capital expenditure is autho-
rised and justified . Under whose authority was the reserva-
tion made? How can such a reservation stand against the exi-
gencies of current expenditure?

M.V.S.
12-3-45

pp 14-15 of G.O. No: 480 Edn 28.3.44

(Z)

Only, when the cl. is in a position to ~~[illegible]~~ construct buildings badly wanted, Govt. ~~will~~ may have ~~to~~ help in that direction: ~~that~~ may be faced when the situation arises.

P on page 10 of

27.3.45

The investment relates to the ordinary receipt. It does not appear that Govt have passed any orders reserving the amount for capital expenditure after the war and there is no objection to divert the amount for ordinary expenditure. In fact a portion of the investment (Rs 10,000) has been so diverted in the current year.

The question of asking the Council to refund the dearness allowance grant does not arise at present. It has since been decided that the question of these recoveries may be taken up in 1945-46 when the actuals of 1944-45 become available.

The budget may therefore be passed. A draft order is subd.

27/3/45

May be appd.

27.3.45

28/3/45

㉑ 6 Edn. H (A)

B.E. – 1945-46 – E.E. fund – M. cl., Kumbakonam financial position

p 1 c.f. From the Commr., Kumbakonam repty, 4747/45-A3, d/26.6.45
pp 9-10 c.f. 5334/45, d/ 17.7.45

para 4 on p 16 c.f. of (K) As the E.E. fund budget of the M. cl., Kumbakonam, for 45-46, was expected to close with a deficit of Rs. 18,305, the M. cl. was directed to sell as much of the securities from out of the investment of Rs 20,400 held in Govt securities as ~~is~~ was necessary to meet the deficit. The budget revised with reference to the instructions in the memo. at pp 7-8 c.f. is expected to close with a deficit of Rs. 13,657.

See working on p 10 c.f.

p 4 of (C) M As the E.E. fund had opened with a balance of Rs. 6,723, the dearness allowance grant of Rs 2,498 paid in 44-45 should be recovered. The deficit in the budget will then be Rs. 16,155.

p 1 c.f. 2. The cl. now ~~requests~~ states that the investment has been reserved for capital expenditure (construction of school buildings). It requests that it may be permitted to utilise the investment for that purpose and

p 1 c.f. that Govt. may sanction a grant of Rs 36,600 equal to the total expenditure on payment of dearness allowance. In view of the large deficit in the E.E. fund, the proposal of the cl that the ~~securities need~~ investment may be reserved for capital expenditure may be negatived. The cl may apply for a grant when it takes up the construction of school buildings.

S (K) cf notes on pp 3-4 n.f. of G.O. 482 Edn., d/ 28.3.45.

verified from L.F. 3. The total rate of taxation in this repty is $21\frac{1}{4}$ p.c. and the maximum rate at which tax can be levied is 20 p.c. There is, therefore, no scope for increasing the rate of edn.-tax.

P If the balance of the investment available (Rs 2,095) is also utilised to meet the deficit, ~~the budget will clo~~ deficit will be reduced to Rs 14,060. This has to be met by an additional contribution from gl. funds. If any portion of the deficit cannot be met from the general funds of the cl., a subsidy equal to $\frac{2}{3}$ of the deficit may be paid to the cl. now. In that case

16155
2095
14060 ✓
18305 ✓
2095

the recovery of the ~~excess~~ grant dearness grant paid in 44-45 will have to be waived.

The file may be sent to L.A. and Fin for remarks.

27/9/45

28.9.45

B.M.
29/9/45

L.A.
Finance

EPH W.O. 32976A/45-1
1.10.45

L.A. Dept
(c)

ASST. SECRETARY TO GOVERNMENT
1 OCT 1945
24787
LOCAL ADMINISTRATION DEPT.

Please see the note of the E & P.H. Dept from p 1 ante.

2. The B.E. of the Kumbakonam Ml. Cl. for 1945-46, as revised with reference to the orders of the Govt. and the actual balance on 1.4.45 and after taking into account the additional expre. involved in the payment of dearness and war allowances at enhanced rates, closes with a deficit of Rs 42,177 under the Gl. Acct.-Cody against the prescribed minimum balance of Rs 14870. As there was an actual balance of Rs 793 under the Gl. Acct.-Cody on 1.4.45 the Cl. has to refund to the Govt a sum of Rs 793 out of the dearness allowance grant of Rs 19753 (Rs 7753 + 12000) sanctioned to it in 1943-44 and 1944-45. If this is done the deficit under the Gl. Acct.-Cody at the end of 1945-46 will be increased to Rs 42970. This deficit can be wiped off from the arrear toll compensation of Rs 52,006 sanctioned to this Cl. in the current year. Still there will a balance of Rs 9036 under the arrear toll compensation. This amount can be utilised to meet a portion of the deficit of Rs 14,060 under the Ely. Edn. Acct. It will be possible for the Cl. to meet the remaining deficit (Rs 5024) under the Ely. Edn. Acct. and to secure the prescribed minimum closing balance under the Gl. Acct. from the additional income which it will get in the current year from the net proceeds of the entertainments tax and the additional stamp duty on the transfer of immoveable property. With these remarks the file may be passed on to the Fin. Dept.

/ N

I.V.R.
2.X.45

-42177
-793
-42970

52006
42970
9036

p l ante

-14060
+9036
-5024

8.X.45.

10 Oct

Fin

401.5 E3

10.X.45

LA No 24787/45-10
10.10.45

A

C

(22)

~~8~~ 3

Fin (Exp.B)

Please see the notes on pp. 1-2 above. L.A. have noted that it will be possible for the Kumbakonam Ml. Cl. to wipe off the deficit in its general account & to make the required addl. contribution to the Ely. Edn. Fund so as to wipe off the deficit in the latter account. No Govt. subsidy will therefore be required by the Council in the current year.

vide L.A. note on p. 2 above.

2. It is presumed that E.P.H. & L.A. will take action for recovering from the Council the excess dearness allowance grant of Rs. 2,498 & Rs. 793 respectively referred to at 'M' on p.1 and 'N' on p.2 above.

16/10/45.

16.10.45

E & P.H

46392

ASST. SECRETARY TO GOVERNMENT
17 OCT 1945

Fin no. 46105 E3-1
16.10.45

E.P.H (A)

E.P.H

A draft memo is submitted. After issue, the file may be sent to L.A. with reference to the remarks of the Finance Dept in para 2 of their note above.

pp 11-12 c

Memo issued

19.10.45

19.X.45

20/10/45

L.A. (after issue)

EPH W.O. 32976A/45-5
26.10.45

L.A. Dept.
c

The previous note of this Dept is on page 2 above. The notes of Finance Dept and E & P.H Dept above may be read. The file has been sent to this Dept with reference to the portion marked 'N' on page 2 above.

26 OCT 1945
27631

I.V.R.
27.X.45

N.R. put up

2. In G.O. No. 1541 L.A. of 19.7.45 instructions have been issued to local bodies for the refund

A

dearness allowance grants sanctioned to them in
943-44 and 1944-45: in cases where their accounts
for 1944-45 closed with a surplus balance. With
reference to the instructions in para 2 of the G.O.
the Commr. of the Kumbakonam mpty. will refund to
Govt. the amount that will be shown as refundable
by the Exr. of L.F. accts. in the audit report of the
mpl. c. for 1944-45. No separate order is therefore
necessary with reference to 'N' on page 2 above.

K

told per up

②

3. With these remarks the file may be
returned to E&PH. dept. u.o. thro' Fin

2.11.45.

2.XI.45

2.11.45

Fin / E&PH

Dp. 5.XI.45
L.A.W.O. 27631-1C
5.11.45.

(Previous Fin. note on p. 3 above)

Fin (Exp. B)

The notes of L.A. Dept above with reference to the suggestion of this dept in para 2 on p. 3 above may be perused. In the circumstances stated this dept. may agree that ~~with the views~~ no further action is called for. ~~of Secy at K above.~~

The case may be passed on to E&P.H.

7.11.45

8.11.45.

E&PH

E&P.H(A)

ASST. SECRETARY TO GOVERNMENT
5 - NOV 1945
FINANCE DEPARTMENT

AD
50536

Asst E&PH

Fin No. 50536 Ex.B-1
8.11.45

No further action is necessary. The papers may be filed with G.O. 482 Edn., d/28.3.45

3.11.45

10.11.45

12/11/45

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

(K) 51114