

E. + P. H. (1946) Department.

MS. SERIES.

G.O. No.

143 Educ.

Dated

21-1-1946.

(16)

[Despatch Abstract.]

BUDGET ESTIMATE - 1946-47 - Elementary Education Fund - Municipal Council, Tiruvarur - Orders passed.

Back Papers.

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

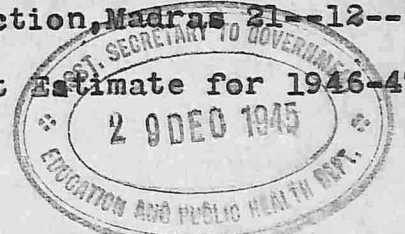
Further Papers.

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

R.O.P.No. 73 B.3/45-46.

Office of the Director of Public Instruction, Madras 21-12-1945

Sub: Elementary Education Fund - Budget Estimate for 1946-47
Municipal Council, Tiruvarur



Submitted.

2. The amounts shown against "Collection Charges" on the receipt side, both in the Revised Estimate for 1945-46 and Budget Estimate for 1946-47, should be transferred to the expenditure side and shown against "Education tax - collection charges".

3. REVISED ESTIMATE for 1945-46.

The credit taken for Government grant under Sec. 37 of the Madras Elementary Education Act should be reduced to Rs 4559/- with reference to G.O.No. Ms 1364 Edn., dated 5th September 1945.

4. The expenditure under "Ordinary" is in excess of the sanctioned budget. Sanction of Government is necessary for the increased -- expenditure.

5. Budget Estimate for 1946-47.

The opening balance has been wrongly struck down. The actual opening balance is Rs 640/- .

6. The credit taken for Government grant under Sec. 37 of the Madras Elementary Education Act is liable to revision with reference to the actual amount of education tax realised and adjusted to the fund during 1945-46.

7. The Commissioner may be informed that the expenditure for the provision of mid-day meals to the poor children reading in the Adi-Dravida school should be borne from the general funds of the Municipality.

8. The accommodation provided for one boys' school and one girls' school is unsuitable. The management should take steps to house these schools in suitable buildings.

9. Leave salary and dearness allowance are paid.

For Director of Public Instruction.

To

The Secretary to Government,
Edn & P.H. Department.

P.R.K. 27/12/45.

28/12

Education: Commissioner's Note.

The council owns an Adi Dravida school in Ramagai Road located in salubrious plain but the school has not, in spite of the best efforts of the teacher, improved in its strength. This is because of the parents who are too poor to send their children to school. They think that they can easily earn with their minors a little wage to supplement their poor income and any amount of propaganda will be of no use unless the management tackles the problem in the right way.

As is done in the corporation and in a few mofussal towns and villages, the children may be given free mid-day meals on all school days besides giving them weekly oil-bath, which will make them to put up cleaner and brighter appearance. This will cost the Municipality about Rs.650/- annually, and this is worth spending to educate the backward, and uncared for community. The scheme may commence work from next school year i.e., from 1-6-1946 and Government sanction will be obtained in the meanwhile. The Government will be requested to permit to debit the sum from elementary education fund account and if it is not permitted, the debit will be on the general accounts.

Municipal Office,
Tiruvannamalai.

Commissioner.

29.11.45

Office of the Director of Public Instruction, Madras 21-12-1945
N.O. No. 73 P. 2/45-46
Sub: Elementary Education Fund - Budget Estimate for 1946-47
Municipal Council, Tiruvannamalai

Submitted.
2. The amounts shown against "Collection Charges" on the receipt side, both in the revised estimate for 1945-46 and budget estimate for 1946-47, should be transferred to the expenditure side and shown against "Education tax - collection charges".

3. REVISED ESTIMATE FOR 1945-46.

The credit taken for Government Grant under Sec. 37 of the Madras Elementary Education Act should be reduced to Rs.452/- with reference to G.O. No. Ms 1364 Bdn., dated 28th September 1945.

4. The expenditure under "Ordinary" is in excess of the sanctioned budget. Sanction of Government is necessary for the increased expenditure.

5. Budget Estimate for 1946-47.

The opening balance has been wrongly struck down. The actual opening balance is Rs.640/-.

6. The credit taken for Government Grant under Sec. 37 of the Madras Elementary Education Act is liable to revision with reference to the actual amount of education tax realized and adjusted to the fund during 1945-46.

7. The Commissioner may be informed that the expenditure for the provision of mid-day meals to the poor children residing in the Adi-Dravida school should be borne from the general funds of the Municipality.

8. The accommodation provided for one boys' school and one girls' school is unsuitable. The management should take steps to convert these schools in suitable buildings.

9. Leave salary and dearness allowance are paid.

For Director of Public Instruction.

The Secretary to Government,
Gen & P. H. Department.

T. N. K. S. V. N. S.

4

TIRUVARUR MUNICIPALITY. (D) 5

~~Enclosed~~ Particulars showing the marked variations of the Revised Estimate of 1945-46 and Budget Estimate of 1946-47.

Elementary Education:--

Repairs to Buildings:-- The increased provision in the revised Budget and Budget years, represent the actual estimate amount which require to be spent on the schoolhouses not attended to for years.

Municipal Office, X
Tiruvarur 29-11-45. X

hmm
Commissioner.

hmm

6

RE

Exh. 1
Sd/-

$$\begin{array}{r} 5720 \times 2 = 11440 \\ 3 \\ \hline 8 \\ 9 \overline{) 45760} \\ \underline{5084} \end{array}$$

$$\begin{array}{r} -41 \\ -636 \\ \hline 6774 \\ \hline 623 \\ + 1932 \\ \hline 2650 \end{array} \quad \begin{array}{r} + 2 \\ + 2 \\ \hline 4 \\ \hline 673 \\ 1512 \\ \hline 2185 \end{array}$$

TIRUVARUR MUNICIPALITY. (5)

Extract from the proceedings of the Municipal Council, Tiruvarur at its urgent meetings held at 3-30 P.M. on Wednesday the 28th -- November 1945.

SUB: Revised Estimate of the Tiruvarur Municipality for 1945-46 and Budget Estimate of 1946-47.

proceedings of the Budget Committee dated 24-11-45 appointed in Resolution No.192 dated 26-9-45 to examine and recommend the -- Revised estimate of 1945-46 and Budget estimate of 1946-47.

Resolution:- The Committee considered the Council's budget for 1946-47 and the revised estimate for 1945-46 as prepared by the Commissioner and recommends to the Council for its adoption on the followings lines:-

The schedule of establishment, the re-appropriation statement, the notes on the many items of receipts and expenditure are also discussed and recommended to be approved as follows:-

Elementary education:-- Passed.

(a) Duty allowance at Rs.1-8-0 per mensem shall be paid to each of the Head-teachers of the schools except single teacher school --

P.T.O.

school with effect from 1-6-46.

(b) The wages to sweepers in the following schools shall be revised as follows with effect from 1-6-46.

Tiruturaipoondi road boys school Rs. 2-0-0 per mensem.
Madapuram school ... Rs. 2-0-0
South Main street school ... Rs. 2-8-0

(c) One higher grade teacher is sanctioned to Madapuram school with effect from 1-6-46 in the scale of 20-1/2-24-2/2-30.

Sd. G. Ramanujam,
Chairman,
Municipal Council,
Tiruvavur.

(True copy).

Municipal office, MS.
Tiruvavur

Commissioner.

TIRUVARUR MUNICIPALITY.
Elementary Education Budget Estimate for 1946-47.

Actuals of 1944-45.	Revised Estimate for 1945-46.	Head of Account.	Budget Estimate for 1946-47.
Rs.	Rs.		Rs.
260.	573.	RECEIPTS- ORDINARY.	601.
5125.	5720.	Opening Balance.	540.
315.	590.	Education tax gross- collection.	6060.
4810.	5130.	Deduct collection charges. Net.	660.
9.	30.	Other receipts.	5400.
--	4559.	Government grant:--	30.
--	4600.	(i) Under section 37 of Elementary Education Act.	5084.
3896.	3182.	(ii) Under proviso to section 37 of the Ele- mentary Education Act.	5720.
4220.	4220.	Contribution from General Account.	3182.
--	570.	Deduct: refunds, towards excess dearness allowance, grant drawn	3180.
12935.	16590.	Total.	4220.
--	--	RECEIPTS-CAPITAL.	18576.
12935.	16590.	Total receipts-Ordinary and Capital.	18550.
13195.	17160.	Grand total including opening balance.	18576.
10143.	13720.	EXPENDITURE:	19190.
--	--	Staff:	19177.
406.	500.	Salaries and Allowances:-	13750.
38.	590.	Masters.	8430.
712.	700.	Dearness allowance.	5320.
569.	640.	Contribution to Provident fund.	500.
--	--	Gratuity.	160.
--	--	House rent.	750.
--	--	Other items.	450.
--	--	Do dearness allowance	380.
--	--	Furniture and Apparatus.	100.
10.	10.	Libray books and maps.	50.
744.	700.	Prizes and scholarships.	20.
12622.	16520.	Repairs to buildings.	1000.
--	17110.	Total.	17000.

Actuals of 1944-45.	Revised Estimate for 1945-46.	Head of Account.	Budget estimate for 1946-47.
12622.	16520.	EXPENDITURE:	17660 ✓
..	17110	B.F.	17000.
..		Capital expenditure.	...
12622.	17110	Total expenditure-ordinary	17660 ✓
	16520.	and Capital.	17000.
573.	601	Closing Balance.	2190 + 1517
	640		
13195.	17711	Grand total including	19177 ✓
	17160.	closing balance.	19190.

Municipal Office, V.J. 29/11.
Tiruvvarur 29-11-45.

ham
Commissioner.

19177
- 17660

1517

TIRUVARUR MUNICIPALITY.
Schedule of Establishment of Elementary Education Department for 1946-47.

Strength.	Designation of Post.	Scale of pay.	Pay from 1-4-46.	Remarks.
1	Secondary grade teacher.	25-2/2-45.	43. ✓	
1.	Do.	Do.	25. ✓	
3.	Higher grade teachers. @ Rs. 30/- each.	20-1/2-24 2/2-30.	90. -	
1	Higher grade teacher @ Rs. 29/-	Do.	29. ✓	
1	Higher grade teacher @ Rs. 28/-	Do.	28. ✓	
3.	Higher grade teachers @ Rs. 24/- each.	Do.	72. ✓	
5.	Higher grade teachers @ Rs. 23/- each.	Do.	115. ✓	
4.	Higher grade teachers. @ Rs. 22/- each.	Do.	88. ✓	
3.	Higher grade teachers @ Rs. 21 each.	Do.	63. ✓	
5.	Higher grade teachers @ Rs. 20/- each.	Do.	100. ✓	
1.	Lower grade teacher @ Rs. 20.	15-1/2-20.	20. ✓	
28.			673. ✓	
	673 X 12:	8076. ✓		
	Dearness allowance			
	18 X 12 X 1:	216. ✓		
	16 X 12 X 27 :	5184. ✓	5400. ✓	
	Leave allowance	274.		
	Contribution to Provident Fund.	...	...	13,750.
		...	...	500.
			Total.	14,250.

Municipal Office,
Tiruvvarur 29-11-45.

ham
Commissioner.

TIRUVARUR MUNICIPALITY.

Statement showing the salary, dearness allowance, house rent, provided for the Elementary schools in the Budget estimate for 1946 -47.

Serial No.	Name of school.	No. of trained teachers.	Total salary. in Rs.	Dearness allowance. Rs.	House rent. Rs.
1.	Tiruthurai pundy road Boys school.	2.	570	380	150
2.	Do. Girls school.	3.	880	580	130
3.	Vijayapuram Muhammadan school.	2.	600	380	240
4.	South Main street school.	9.	2720	1720	-
5.	Madapuram School.	4.	1130	720	-
6.	North Main st. Girls School.	3.	770	580	180.
7.	Muhammadan School, Kodikkalpalayam.	4.	1140	770	-
8.	Adi-Drvida School. do.	1.	260	190	-
TOTAL.		28.	8070 + 2360 Local allowance.	5320	700 + 50 increased house rent

COMMISSIONER.

(a)

A. Schools.

- (1) Total number of schools on 1-10-45. 8.
(2) Total number of single teacher schools. 1.
(3) Number of Higher Elementary schools --
and the names of the Pre-vocational Nil.
subjects taught in them.
(4) Number of Higher Elementary schools -- There are no municipal
that have yet to be introduced. Higher Elementary --
Schools.

B. Accommodation.

- (1) Number of schools having own buildings 4.
(2) Number of schools held in rented buildings ... 4.

C. Staff.

I. Number of teachers in each grade employed.

- (a) Secondary grade ... 2.
(b) Higher grade ... 25.
(c) Lower grade teacher. ... 1.

II. Number of unqualified teacher. ... Nil.

D. (1) Whether the time scales of pay are in force Yes.

- (2) The date from which the time scales of pay were introduced From 1-9-1934.

(3) The scale of pay---

- (i) Lower Elementary Grade ... 15-1-20.
(ii) Higher -do- ... 20-1-24-2/2-30.
(iii) Secondary Grade ... 25-2/2-45.

MS.
Compd.

Commissioner.

11-11-45

Extract of L.A. Department notes *on the file re L.A.* regarding Budget Estimate - 1946-7 -
Tiruvavarur Municipal Council. *General fund*

on the file re 1.6

General funds

5(ii) ELEMENTARY EDUCATION FUND:

The contribution approved in the Elementary Education budget of the Council for 1945-6 is Rs.4220/-. Provision has been made for this contribution in 1945-6(R.E.) and 1946-7 (B.E.). The Elementary Education Account is expected to close with a balance of Rs.2190 at the end of 1946-7. Pending the issue of orders on the Elementary Education Budget for 1946-7, the provision made in the estimates may stand.

~~8.1.46.~~

16

[Faint, mostly illegible handwritten text, possibly bleed-through from the reverse side. Some words like "order", "fund", "grant" are visible.]

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2/1/8

C.No. 59371A/45

26/2/

para 2(iii) on p 19.

180/80 C

7 p 100.

008 0000 p 90

Commissioner p 301 and para 7 on p 100

19 E.O. 4(A)
B.F-1946-47-E.E. fund - M. de. Tiruvarur - Orders passed
From the D.P.T., R.O.P. No. 73 B3/45-46, d/21.12.45
Go (Ms) 143 Edn. d/ 21.1.46

The Govt. pass the following orders on the R.E. for 1945-46 and the B.E. for 1946-47 of the E.E. fund of the M. de. Tiruvarur.

2. The credit taken under the head "Govt. grant under the proviso to section 37 of the E.E. Act" both in the R.E. for 1945-46 and in the B.E. for 1946-47 should be raised from Rs 3,180 to Rs 3,182, the amount sanctioned in the current year.

3. R.E. for 1945-46. The M. de. is permitted to raise the provision made for expenditure from Rs. 14,275 to Rs. 17,110.

4. B.E. for 1946-47. The Commr is informed that the cl. is eligible for Govt contribution under section 37 of the E.E. Act only in respect of the tax collected at one and one-third per cent of property rentals. Accordingly, the credit taken under this head should ^{therefore} be reduced from Rs. 5,720 to Rs. 5,084, ^{this} amount is ~~further~~ ^{being} liable to further revision with reference to the amount of education tax realised and adjusted to the E.E. fund in 1945-46.

5. The Commr is informed that the ^{mid-} expenditure on the supply of free-day meals to poor pupils in reading in cly schools should ~~not~~ ^{be debited to the E.E. fund but to the general funds of the cl.} be debited to the E.E. fund but to the general funds of the cl. if the cl. proposed to incur

204
 expenditure for the purpose, the Commr. should apply for sanction of Govt indicating the source from which the expenditure will be met

6. An extract of the remarks of the D.P.I. in paras 2³ and 8 of his endorsement read above is communicated to the Commr. for information and necessary action.

2. The sanctioned budget for 1946-47 will be as shown in the annexure.

15.1.1946
 To the Commissioner
 Tiruvarur
 (Thru the C.M.C.)
 (with copy of para 2/48 on file)
 D.P.I.
 E. & P. H. A.
 L.A. Dept

Annexure		Expenditure	
	Rs.		Rs.
Opening balance as revised	601	Staff - Salaries and allowances - Masters	13,750
Receipts		Contribution to P.F.	500
Edn. tax	6,060	Edn. tax - Collection charges	660
Other receipts	30	Contingencies & Equipment	
Govt grant under Section 37 of the E.F. Act	5,084	Contingencies	
Govt grant under the proviso to Section 37 of the Act	3,182	Horse rent	750
Contribution from General funds	4,220	Other items	830
Total receipts	18,576	Equipment	
Total including opening balance	19,177	Furniture & apparatus	100
		Library books and maps	50
		Prizes and scholarships	20
		Repairs to building	1,000
		Total	17,660
		CLOSING BALANCE	1,517
			19,177

15.1.1946

L.Dis. No. 4816/46.

Municipal Office, Tiruvarur.
 Dated 27-9-46.

From
 Sri R.S. Ramalingam,
 Municipal Commissioner, Tiruvarur.

To
 The Secretary to Government,
 Education & Public Health Department,
 M A D R A S.

Thro'
 The Chairman, Municipal Council,
 Tiruvarur.

Sir,
 Sub:- Accounts - Tiruvarur Municipality - Elementary Education Fund - particulars of balances - submitted.

Ref:- Government Memorandum No. 26899-C-1/46-1-Edn. dated 23-9-46.

The actual closing balance of the Elementary Education Fund Account at the end of 1945-46 is Rs. 919-11-0. As this figure is in excess by Rs. 319/- of the opening balance ~~as submitted~~ the closing balance at the end of 1946-47 is likely to go up to Rs. 1,836/- as against Rs. 1,517/- anticipated. Therefore no deficit is likely to arise even meeting the extra amount of about Rs. 1,100/- due to the payment of arrears of Dearness Allowance for the period from 1-7-44 to 31-12-44 sanctioned by Government in their orders G.O.No. Ps.1552 dated 19-9-46.

Forwarded.
 Chairman,
 Municipal Council, Tiruvarur.

Commissioner 27.9

R.C.No. 4750/46.BC1.

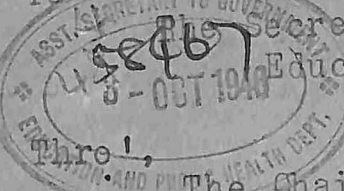
Municipal Office,
Tiruvavur 1-10-1946.

Enc:

From,

Sri R.S.Ramalingam,
Municipal Commissioner, Tiruvavur.

To



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

Thru:

The Chairman, Municipal Council, Tiruvavur.

Sir,

Subject:-- Establishment-Tiruvavur Municipality-Elementary school staff- payment of arrears of dearness allowance- -- appropriation from closing balance-sanction solicited.

Reference:--G.O.No Ps 1552-L.A., dated 19th September 1946.

In its resolution No 175 dated 30-9-46, the Council has sanctioned the payment of arrears of dearness allowance to all the teachers and conductress of the Elementary schools under the control of this Municipality for the period from 1-7-44 to 31-12-44 as permitted in the above Government order. The total amount by this extra payment works out to Rs. 950-8-0, and this sum has to be met by an appropriation from the closing balance. The closing balance of the Elementary Education fund Budget as approved by Government in their order No. 143 Edn and P.H. dated 21-1-46 will be Rs. 1836/- based on the actual opening balance of Rs. 919-11-0 as against Rs. 601/- anticipated. I enclose a copy of the Council's resolution and an application for re-appropriation in the prescribed form and I request that the Government may be pleased to sanction the re-appropriation at an early date.

V.J. 1/10.

Compd: 1/10.

Forwarded.

Chairman, Municipal Council
Tiruvavur.

Commissioner
Commissioner 1/10/46

L.Dia. No. 4818/46.

From

Sri R.S.Ramalingam,
Municipal Commissioner, Tiruvavur.

To

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

Thru:

The Chairman, Municipal Council,
Tiruvavur.

Sir,

Subject:-- Accounts - Tiruvavur Municipality - Elementary school staff - payment of arrears of dearness allowance - sanctioned by Government in their order No. 143 Edn and P.H. dated 21-1-46. The actual closing balance of the Elementary Education fund at the end of 1945-46 is Rs. 919-11-0. As this figure is in excess by Rs. 819/- of the opening balance of Rs. 100/-, the closing balance at the end of 1945-46 is likely to go up to Rs. 1,836/- against Rs. 601/- anticipated. Therefore no deficit is likely to arise even meeting the extra amount of about Rs. 1,100/- due to the payment of arrears of dearness allowance for the period from 1-7-44 to 31-12-44 sanctioned by Government in their order G.O.No. 1552 dated 19-9-46.

Forwarded.

Chairman,
Municipal Council, Tiruvavur.

4
Extract from the proceedings of the Municipal Council, Tiruvarur
at its urgent meeting held at 5 P.M., on Monday the 30th ---
September 1946.

Subject No. 175:--

G.O.No. P.S. 1552 dated 19-9-46 regarding the
payment of the arrears of dearness allowance to all employees
other than conservancy menials for the period from 1-7-44
to 31-12-44 and Commissioner's note thereon.

Resolution:-- G.O. read: Commissioner's note
approved; Dearness allowance sanctioned. Government to be --
addressed.

(Sd) G. Ramanujam,
Chairman.

(True Copy)

Municipal Office,
Tiruvarur 1-10-1946.

Commissioner.

Note to the Council

In G.O.No. P.S. 1552 dated 19-9-46, the Government are pleased
to permit the Municipal Councils to pay the difference in dearness
allowance to all their employees as in the case of conservancy
menials for the period from 1-7-1944 to 31-12-44 on condition
that the entire cost on this account shall be met from the funds
of the Municipal Councils, without extra grant from Government.

The total cost by this extra payment will be about Rs 2850/-
and of this the sum of Rs. 950/- relates to Elementary Education
fund account. The amount due to be paid from the Elementary --
Education fund account shall be met by an appropriation from the
closing balance, while the sum of Rs. 1900/- due from General
Account can be met only by a diversion from Water Supply and
Drainage fund account, to be repaid in two annual instalments
commencing from 1947-48. Both the appropriation and diversion
referred to above require the sanction of Government and if the
Council sanctions the proposal, the Government will be addressed.

(Sd) R.S. Ramalingam,
Commissioner.

(True Copy)

Municipal Office,
Tiruvarur 1-10-46.

Commissioner.

Application for Allotment or Additional Allotment of Funds from the Balance required by the Municipal Council. *Tiruvann*

Hoe & Co., Madras—1-1-38.

Particular work or purpose.	Head of account in which or name of work, etc., for which additional allotment is required.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.	Amount spent up to date.	Amount required to meet probable expenditure up to the end of the year.	Amount now required by transfer from the balance.	Reasons for exceeding the original allotment.	Reference to previous correspondence and the number and date of the council's sanction.	Amount of closing balance provided in the budget as revised with reference to the actual opening balance of the year.	Total of all allotments made from such balance in- cluding those now applied for.	Net balance available.	Five per cent. of estimated receipts.	REMARKS.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Rs		Rs	Rs	Rs			Rs	Rs	Rs		
Payment of arrears ordinary - of deans - salaries - and - allowance allowance to Elementary of Masters. School staff		13,750	-	6,800	7,900	950	Arrears of Deans allowance to Sanction only now	Council's Resolution No 175 dated 30.9.46	1836	950	886		

Chairman
Commissioner.NOTE.—It should be explained in the Remarks column how the difference between Columns (6) and (7) is proposed to be met.
Sanctioned in _____ subject to the modification.Chairman.
Commissioner.*Tiruvann*

(14)

26

8/15/46

EOHCC-1)

B. E - 1946-47 - E. E. fund - M. d.
Tiruvannur - Arrears of dearness allowance

C.No. 57532 C-1/46 from the Commr., Tiruvannur City,
L. Dis. No. 4816/46, d/27.9.46 and
R.C. No. 4750/46 B. I., d/1-10-46

Memo: No. 57532 C-1/46-1 Edw. d/14/15/46

The M. d. Tiruvannur is permitted to raise the provision made under the head "Staff - Salaries and allowances - Masters" from Rs 13,750 to Rs 14,700 to meet the expenditure on payment of arrears of dearness allowance referred to in G.O. 1552 L.A., d/19.9.46.

13750
+ 950
14700

not put up

12/1/46
12/10/46

14/10/46

To the Commissioner
Tiruvannur City
(Thru the C.O.)

Note: The Council was not paid any subsidy towards the payment of d.a. in 1945-46.

Copy to the D.P.I.
Edw
L.F.A

12/10/46

The R.E. for 1945-46 and the B.E. for 1946-47 of the E.E. fund of the M. d. Tiruvarur, call for the following remarks.

2. R.E. for 1945-46 (i) The credit taken under the head "Education tax" is Rs. 5720 against Rs. 5000 in the sanctioned budget. L.A. may be requested to advise whether the increased credit may be allowed to stand.

(ii) The suggestion of the D.P.T. in para 3 of his endorsement on p.c.f. is correct. Necessary alterations may be made in the budget.

(iii) The credit taken under the head "Govt. grant under the proviso to section 37 of the E.E. Act" both in the R.E. and the B.E. should be raised from Rs. 3,800 to Rs. 3,182 the amount sanctioned in the current year.

(iv) The cl. has already refunded the excess dearness allowance grant of Rs. 573 paid in 1944-45.

(v) The expenditure provided for is in excess of that in the sanctioned budget. The increase is due to the payment of dearness allowances at enhanced rates and the provision of additional expenditure for repairs to school buildings. The provision made for excess expenditure may be approved.

3. B.E. for 1946-47 (i) L.A. may be requested to advise whether the credit taken for Education tax (Rs. 6060 against Rs. 5000 in the budget for 1945-46) may be allowed to stand.

(ii) Govt. grant under section 37 of the E.E. Act. The cl. is levying education tax at 1 1/2 p.c. It has taken credit for grant under section 37 of the E.E. Act in respect of the entire tax collections anticipated in 1945-46. As the cl. is eligible for grant for tax collected at 1 1/3 p.c. only, the credit taken under this head may be reduced from Rs. 5720 to Rs. 5084.

(iii) The credit taken for contribution from general funds is the same as in the budget for 1942-43.

p 90 f
p 180 f g (C)
A

p 90 f
Govt. grant
(figures verified)
p 19-20-18
p 9-10-18
p 180 f g (C)

A p 90 f
p 180 f g (C)

p 77 f (J)

p 70 f

p 90 f

p 90 f

(A) 4963

(iv) The provision made under the head "Repairs to buildings" (Rs 1,000 against Rs 200 in the budget for 1945-46) may, in the circumstances, stand by the Commr. be allowed to stand.

(v) The cl. was not paid any subsidy towards the payment of dearness allowance to the E.E. staff in 1945-46

(vi) Revised with reference to the suggestions above, the B.E. for 1946-47 is expected to close with a balance of Rs. 1,517.

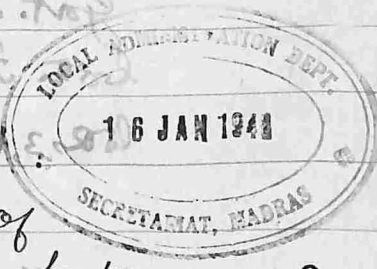
A draft order is submitted. L.A. may see before issue.

15.1.46

15.1.46 L.A.

L.A. Dept.

EXPAND 59371A/45-1
16-1-46



Please see the note of E.O.H. above.
'A' at p.1 ante: In the general budget of the ml. cl. for 1946-47 credit has been taken under 'Property tax' (for general purposes) and 'scavenging tax' in the R.E. for 1945-46 as well as in the B.E. for 1946-47 for increased income expected as a result of the quinquennial revision of property tax assessments made with effect from 1.4.45. There may be a similar increase in the income under 'education tax'. In this view the credit taken in the estimates may be allowed.

2. The contribution from the general account (Rs 4220) taken credit for in the R.E. for 1945-46 and in the B.E. for 1946-47 in the Elementary Education budget of the ml. cl. for 1946-47 is the same as that provided for each of the two years in its general fund budget.

3. The draft order below may be perused and the file returned to E.O.H. Dept.

17.1.46



E.O.H.

The draft may issue

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