

Pndang
W

Scott. II-27-37,944-12-11-45.

Expt (1946) Department.

He

SERIES.

①

G.O. No. *207* (207)
900

Dated *30.1.1946*

[Despatch Abstract.]

Budget Estimate, 1946-47 - Elementary Education Fund -
Municipal Council, Palni - 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. 81.B.3/45-46.

Madras 28th December 1945

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

Submitted.

2. The amounts shown against "Collection charges" on the receipt side, both in the Revised Estimate for 1945-46 and Budget Estimate 1946-47, should be transferred to the expenditure ~~side~~ side and shown against "Education tax - Collection charges" under "Staff"
3. Revised Estimate for 1945-46. The credit taken under Government grant under Sec. 37 of the Madras Elementary Education Act should be reduced to Rs 3750/- with reference to G.O.No. Ms 1512 Edn., dated 25th September 1945.
4. With reference to para 3 of Government Memo No. 22091 A/45-7 Edn dated 24th September 1945 the credit taken under contribution from general funds" may be raised to Rs 7568/-
5. Provision has not been made for the refund of Rs 654/- the excess subsidy drawn in 1944-45 as ordered in Government Memo No. 22091 A/45 7 Edn., dated 24-9-1945.
6. The expenditure under "Ordinary" is in excess of the sanctioned budget. Sanction of Government is necessary for the increased -- expenditure.
7. Budget Estimate for 1946-47. 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.
8. The accommodation provided for one boys' school is inadequate The management should take steps to rectify this defect.
9. Two boys' schools are in need of some additional equipment.
10. Leave salary and dearness allowance are paid.

For Director of Public Instruction.

To

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

P.R.K. 31/12/45.

For Director of Public Instruction.

The Secretary to Government,
P. H. Department.

1.1.1. 21/12/45.

10. Leave salary and dearness allowance are paid.

9. Two boys' schools are in need of some additional equipment.

8. The accommodation provided for one boys' school is inadequate. The management should take steps to rectify this defect.

7. Budget Estimate for 1946-47. 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 remitted and adjusted to the fund during 1945-46.

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

5. Provision has not been made for the refund of Rs 654/- the excess already drawn in 1944-45 as ordered in Government Memo No. 28021 A/45 V Pdn., dated 24-3-1945.

4. With reference to para 3 of Government Memo No. 28021 A/45-7 Pdn. dated 24th September 1945 the credit taken under contribution from "General Funds" may be reduced to Rs 7562/-.

3. Revised Estimate for 1946-47. The credit taken under Government Grant under Sec. 37 of the Madras Elementary Education Act should be reduced to Rs 3750/- with reference to G.O. No. 1512 Pdn., dated 25th September 1945.

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

1. C.O. No. 21.8.34/45-46. Madras 28th December 1945.
Subject: Elementary Education Fund - Budget Estimate for 1946-47.
Municipal Council, Palni.

Ref:B1-6426/45.

Municipal Office, Palni, 3
Dated 14th December 1945.

From Sri V. Lakshmana Ayyar, M.A.,
Municipal Commissioner, Palni.

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

Through, The Director of Public Instruction, Madras.

And The Chairman, Municipal Council, Palni.

Sir, Sub:- Budget Estimate - 1946-47 - Elementary Education funds - Municipal Council, Palni - Submitted.

I submit the budget estimate in duplicate relating to the Elementary Education funds of the Palni Municipal Council for 1946-47 with the prescribed enclosures.

F.C.No. 2443
P.O. 14-11-45

Commissioner.
1.1.1.

2

Madras 28th December 1945

G.O. No. 31.3.45-46

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

3. The amount 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" under "Staff" and not under "Unlimited".

3. Revised Estimate for 1945-46. The credit taken under Government Grant under Sec. 37 of the Madras Elementary Education Act should be reduced to Rs 3750/- with reference to G.O. No. 1512 Ndg., dated 19.12.45.

4

Forwarded

G. T. Subramanyam
Chairman 19.12.45

For Director of Public Instruction.

The Secretary to Government,
P. & T. Department.

G.O. No. 31.3.45-46

Report to accompany the Budget Estimate for Elementary Education Fund --- 1946-47. 5

1. This council owns two buildings in which two boys' schools and one girls' school are located. One boys' school is located in a rented building. The provision made for repairs to buildings does not include repairs for rental or rent free building. No provision was been made for capital expenditure both in the revised budget estimate for 1945-46 and budget estimate for 1946-47.
2. The amount under salaries of school teachers has increased in the revised budget estimate for 1945-46 owing to the grant of dearness allowance at the increased rates. The amount under payment of contribution to Provincial Fund has decreased in the revised budget estimate for 1945-46 ~~xxxxxx~~ and in the Budget Estimate for 1946-47 as some of the permanent teachers retired from municipal service.
3. Increased provision is made in the Budget Estimate for 1946-47 under furniture and apparatus for supplying ~~xxxxxx~~ furniture to the schools.
4. The increased expenditure is ~~not~~ met by the increased contribution from the general account as no credit has been taken for the Government grant towards the payment of dearness allowance to the staff.

C. L. Sankaranarayanan
14/12/45
Commissioner,
Palni Municipality
13/12/45

Municipal Council Resolution No. 495 dated 29-11-45.

"Approved"

sd. I.T.Oblakondama Nayakar
Chairman, 29-11-45

/True Extract/

Commissioner.

PALNI MUNICIPALITY RECEIPTS

6

9

Actuals of 1945-46	Revised estimate for 1944-46	H e a d s	Budget estimate for 1945- 46	Remarks
-----------------------	---------------------------------------	-----------	---------------------------------------	---------

Rs.	Rs.	Ordinary	Rs.	
3757	6000	1. Education tax.	7850	
239	390	2. Deduct collection charges.	510	
3518	5610	Net -----	7340	
	3750	7. Other receipts		
3800	3800	8. Government grants:-	3800	
1218	1220	(i) Under section 37 of the Education Act	1220	
	1218	(ii) Under proviso to Section 37 of the Ele. Edn. Act.	1218	
4180	-	(iii) For payment of dear-ness allowance.	-	
752	730	(iv) Compensation for loss of income from Education tax on Profession tax.	730	
	727		727	
3000	5490	9. Contribution from the General account:-	6000	
	7568	(b) For other purposes.	5000	
	19263		18595	
	704	Deduct refunds.	-	
7	50	Deduct amount transferred to Capital	50	
16461	16800	Total	19040	

18.559
19.213

CAPITAL
6. Additional amount transferred from ordinary:-

18968

Total

EXPENDITURE

Actuals of 1945-46	Revised estimate for 1944-46	H e a d s	Budget esti- mate for 1945-46
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		ordinary.	
10241	10000	1. Staff:-	9990
3856	6600	Salaries & allowances-	
	390	Masters.	6000
		Contribution to Provident fund	510
512	550	2. Contingencies & equipments-	550
		Contingencies:-	
357	400	House rent.	400
248	300	Other items	300
		Equipment:-	
51	200	Furniture & apparatus	500
	50	Library books & maps.	50
28	100	Other items.	100
499	200	4. Repairs to buildings.	200
750	-	5. Interest on & repayment of debt	-
98	18790	Repayment of Govt. Grant	18600
16640	18400	Total Eley. Edn.	18090

423
19213

15990
+ 368
18968

291

MISCELLANEOUS RECEIPT.

பலவகைப்பட்ட ரசீது.

Palni Municipality.
பிடியுனிஸிபாலிட்டி.

No. _____

Date 3-11-1943.

தேதி, 19 - ம் - 1943.

Received from Mr. K. S. Mammuthu

the sum of Rs. (2/-) Two only

for (purpose) himal deposit

(இன்ன காரியத்துக்காக ம-ம-ம-ம)

இடமிருந்து. ()

ஆகிய தொகை பெற்றுக்

கொள்ளப்பட்டது.

Shroff or Clerk

ஷரப் அல்லது குமஸ்தா.

Signature

கையெழுத்து.

Designation

உத்தியோகப் பெயர்.

Hoe & Co., Madras

10

Actuals or 1944-45	Revised estimate for 1944-45	Heads	Budget estimate for 1945-46
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Capital

1. Lands & Buildings

Total.

PALNI MUNICIPALITY

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND.

1945 - 46

Summary

	Opening balance	Receipts	Expenditure	Closing balance
1	2	3	4	5
Ordinary ..	Rs. 1089	Rs. 19040	Rs. 18090	Rs. 139
Capital ..	143	-	-	143

Chavashu
14/2/45
Commissioner,
Palni Municipality.

Palani Municipality.			Pay on	Salary	Pay for	Dearness	Provisional	
L.I. PRIMARY EDUCATION			1-1-46	allowance	leave year	allowance for the year	Basic emolument.	
1. <u>BAZAR STREET ELEMENTARY SCHOOL. Scale of pay</u>								
1.	Mr. Subramanyam	Headmaster	25-2/2-45+5	36-0	16-0	108-0	192-0	28-0
				38-0		342-0		
2.	Mr. Devaraj	Assistant	-do-	25-0	16-0	300-0	192-0	
	Mr. Ariswamy	-do-	-do-	20-0	16-0	240-0	192-0	
	Mr. R. Venkatasamy	-do-	20-1/2-24-2/2-30	20-0	16-0	360-0	192-0	22-0
4.	Mr. Iyer	-do-	-do-	10-0				
	Mr. P.V. Subramanya Iyer	-do-	15-1-20	20-0	16-0	360-0	192-0	25-0
	Mr. K. Saivakaruppanan	-do-	20-1-24-2/2-30	23-0	16-0	276-0	192-0	17-0
6.	Mr. Venkatachalam	-do-	-do-	22-0	16-0	288-0	192-0	17-0
		-do-	-do-	23-0		184-0		
7.	Mr. T. Murugesan	-do-	-do-	22-0	16-0	120-0	192-0	17-0
		-do-	-do-	23-0		138-0		
8.	Mr. M. Thiruvankadam	-do-	-do-	20-0	16-0	240-0	192-0	
	Mr. Ponniah Raj	-do-	-do-	20-0	16-0	240-0	192-0	
9.				322	160	3008-0	1920-0	125-0
10.						75-0	48-0	
482				Add 2% leave allowance				

27. Mr. K. Muhammad Yousuf	Drawing Master	15-2/2-45	40-0	18-0	540-0	216-0	34-0
28. Mr. Parangusam	-do-	-do-	35-0	16-0	300-0	192-0	
29. Mr. V. Rajan	Physical Training Instructor	30-2/2-50.5	43-0	18-0	516-0	216-0	32-0
30. Mr. N. Vasudeva	-do-	-do-	30-0	16-0	360-0	192-0	23-0
31. Mr. Abdul Wahid	Secondary grade assistant	30-2/2-50	30-0	16-0	360-0	192-0	
32. Mr. Abdul Wahid	L.T. assistant	65-5/2-100	65-0	18-0	585-0	162-0	
33. Secondary grade assistant		30-2/2-50	30-0	16-0	270-0	144-0	
					20365-0	8858-0	1184-0
					309-0	171-0	
	Add 2 1/2% leave allowance				20874-0	6858-0	1184-0
	Total					171-0	

1. Sri N. Jagadeswaran	Headmaster	25-2/2-45 + 5	36-0 38-0	16-0	108-0 342-0	192-0	28-0
2. Sri V. Venkatasubrama- nia Iyer	Assistant	20-1-24-2/2-30	30-0	16-0	360-0	192-0	3-0
3. Sri S. I. Karuppuswamy	-do-	-do-	23-0 24-0	16-0	161-0 120-0	192-0	18-0
4. Sri . Arokiaswamy	-do-	-do-	23-0	16-0	276-0	192-0	17-0
5. Sri . Manickam	-do-	-do-	21-0 22-0	16-0	126-0 132-0	192-0	16-0
6. Sri K. Irulandy	-do-	-do-	20-0 5-0	16-0	300-0	192-0	19-0
			16	96	1925-0	1152-0	11 121-0
Add 21 leave allowance					48-0	28-0	
Total					1973-0	1180-0	121-0

ADIVARAI ELEMENTARY SCHOOL

1. Sri V. S. Sadasivasub- ramanya Iyer	Headmaster	25-2/2-45+5	36-0 38-0	16-0	108-0 342-0	192-0	28-0
2. Sri A. K. Ramaswamy Iyengar	Assistant	20-1-24-2/2-30	30-0	16-0	360-0	192-0	23-0
3. Sri N. Rathnaswamy	-do-	-do-	28-0	16-0	336-0	192-0	21-0
4. Sri V. Balakrishnan	-do-	-do-	22-0 23-0	16-0	110-0 151-0	192-0	16-0
5. Mrs. Dora Radhakrishnan	-do-	25-1-29-2/2-30	29-0 31-0	16-0	145-0 217-0	192-0	23-0
6. Sri P. R. Mahadevan	-do-	20-1-24-2/2-30	21-0 22-0	16-0	168-0 88-0	192-0	16-0
			12	96	2025-0	1152-0	1 7-0
Add 21 leave allowance					50-0	28-0	
Total					2075-0	1180-0	127-0

GIRLS' SCHOOL							
1. Mrs. J. Rajiah	Headmistress	30-2/2-50+5	36-01 5-01	16-0	492-0	192-0	31-0
2. Mrs. C. Mahomi Chellia	Assistant	25-1-25-2/2-35	31-0	16-0	372-0	192-0	23-0
3. Mrs. T. Channambal	-do-	-do-	29-0	16-0	348-0	192-0	22-0
4. Mrs. A. Gnanamani	-do-	-do-	28-01 29-01	16-0	196-01 145-01	102-0	21-0
5. Mrs. K. Natchyarammal	-do-	-do-	28-0	16-0	336-0	192-0	21-0
6. Mrs. G. V. Kamalam	-do-	-do-	28-0	16-0	336-0	192-0	21-0
7. Mrs. S. Santhanam	-do-	-do-	27-0	16-0	324-0	192-0	20-0
8. Mrs. P. Ponnuthayee	-do-	20-1-24-2/2-30	20-0	16-0	240-0	192-0	
				235	2781-0	1536-0	179-0
Add 2 1/2% leave allowance					69-0	38-0	
Total					2850-0	1574-0	179-0

Bazaar street elementary school
 East Car Street Elementary School
 Adivaram elementary school
 Girls' School

3083-0	1968-0	125-0	Contin- ances
1973-0	1180-0	121-0	48-0
2075-0	1180-0	127-0	48-0
2858-0	1574-0	179-0	192-0
9989-0	5902-0	552-0	228-0 192-0

3083 1968
 1973 1180
 2075 1180
 2858 1574
 9989 5902

C. D. Aravindan
 14/11/55
 Commissioner,
 Palni Municipality
K. S. Srinivasan

15

3. Number of schools the date of submission of the budget
4. Number of schools proposed to be opened the ensuing year
5. 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 scale of pay in force and the number of teachers in each scale.
6. 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.
7. 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

Men. ---do---
 H. G. T. T. C.

men H.G.T.T.C.

Women -do-

Men, L.G.T.T.C.

Commissioner,
Palni Municipality.

15/12/145

14

61141
2/2-50+

Total

Compendium

Chas. Johnson
1848

16

Year, month and date.	Invoice number or Devolition number.	From whom received.	Particulars.	QUANTITY.			Weight.			Rate.	Amount		Account to be charged or credited.	Bin card No.	Stores Ledger folio.	Remarks.
				Dimen- sions.	Num- ber.		Cwt.	Qr.	Lb.		RS.	A.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
14/11/39	9110	Richardson & Sons Engineers & Contractors Madras	8.9 for 1/4" 207 1/2	11					..	33	9		189			
14/11/39	9110		1 1/4" 493 2/3	11					..	101	14		152			
14/11/39	9110		3/4" 93 1/2	11					..	35	-		201			
14/11/39	9110		8.9 Socket (Conduits) 1/2" 50	10					..	7	-		81			
14/11/39	9110		3/4" 100	10					..	17	11		83			
14/11/39	9110		1" 50	10					..	10	11		84			
14/11/39	9110		1 1/4" 250	10					..	45	6	14	82			
									..	212	11					

Capital Works

M.E.D. 53--50 Bks--23-6-37.

MADRAS ELECTRICITY DEPARTMENT.
STORES RECEIVED BOOK.

ORIGINAL.

3648

Extract of ^{note} para 6(b) of the L.A. Dept. ^{from their file} regarding B.E. - 17
1946-7 - Palni Municipal Council. - General funds 10

6(b) Elementary Education Account:

1945-6. B.E. Rs.	1945-6. R.E. Rs.	1946-7 B.E. Rs.	Amount approved for 1942-43. Rs.
5,490 plus 2,078	5,490	6,000	3,000

The contribution provided in the R.E. for 1945-6 may be raised to Rs.7568(Rs.5490 the amount approved in the G.O. passing orders on the E.E. budget of the council for 1945-6 plus Rs.2078/- the additional contribution ordered in Memo.No.22091.1.45.Edn. dat dated 24-9-45). With this enhanced ~~xx~~ contribution the E.E. a/c is expected to close with a balance of Rs.1428/- at the end of 1946-7 after providing for the refund of Rs.654 ordered in the Memorandum referred to above. In view of this large balance the provision made in the B.E. for 1946-7 (Rs.6000) may be reduced by Rs.1000/- as it is far in excess of the contribution approved for 1942-43 which should generally be taken as the standard. The E.P.H. Dept. may be consulted on this proposal.

Revised with reference to paras 3,5 and 6 on pp.1 to 3 ante, the R.E. for 1945-6 closes with a deficit of Rs.5,916/- under the General Account-Ordinary, while the prescribed minimum balance is Rs.8320/-. Out of the arrear toll compensation of Rs.19,502/- sanctioned to the council in the current year, it may draw Rs.14,236 and wipe off the deficit and secure the minimum balance. The Council has made no provision for conservancy improvements this year. It cannot therefore draw the balance of Rs.5266 in the arrear toll compensation amount.

3. Revised with reference to paras, 2,3,5,6, 8 and 9 on pp.1 to 4 ante and to the altered opening balance, the B.E. for 1946-7 will close with a balance of Rs.4528, the prescribed minimum balance being Rs.8290/- Credit has not been taken in the budget for any income from the levy of stamp duty which may be estimated at Rs.2000/-. Such shortage as may still exist in the prescribed minimum balance may be met from the arrear toll compensation that may be paid in 1946-7.

4. Taking the budget for 1946-7 as the index of the financial position of the council, the ordinary income under the general account falls short of the expenditure by Rs.3790/- This is mainly due to (1) failure to take credit for stamp duty revenue; (2) payment of dearness allowance; and (3) the

P.t.o.

-3-

the increased provision for roads. The Council levies property tax (including education tax) at 23 1/4% per annum which must be considered adequate.

S.S. J.L.W.
12.1.46. 12-1-46.

E and P.H. (A)

B.E. - 1946-47 - E.E. fund - Ml. Cl., Palni - Orders passed.

From the D.P.I., R.O.P. No.81.B.3./45-46, d/28-12-45.

G.O. (Ms) 207 Education, Dated. 30.1.46

The Government 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 Ml. Cl., Palni.

2. R.E. for 1945-46. (i) The credit taken under the head "Contribution from general funds" should be raised from Rs.5,490 to Rs.7,568 with reference to Memo: 22091 A/45-7 Edn., d/24-9-45.

(ii) The provision made under the head "Refunds" should be raised from Rs.50 to Rs.704 with reference to the Memo referred to above.

(iii) The municipal council is permitted to raise the provision made under the head "Expenditure" from Rs.15,860 to Rs.18,790.

3. B.E. for 1946-47. The credit taken under the head "Contribution from General funds" should be reduced from Rs.6,000 to Rs.5,400. ~~Rs.5,400.~~ Rs.5,000.

4. An extract of the remarks of the D.P.I. in para 2, 3 and 7 to 9 of his endorsement read above is communicated to the Commissioner, for information and necessary action.

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

To the Commissioner,
Palni Mty. (thro' the C.M.C.)
(with copy of paras 2, 3 and 7 to 9 on page 1 c.f.)
" D.P.I.
" Exr. of L.F.A.
" L.A. Department.

ANNEXURE.

Please turn over/

Annexure.

	Rs.		Rs.
Opening Balance (as revised)	423. ✓	<u>Expenditure.</u>	
<u>Receipts.</u>		Staff -	
Education tax	7,850. ✓	Salaries and allowances	15,990. ✓
Government grant		Masters.	
(i) under section 37		Edn. Tax collection	510. ✓
of the E.E. Act.	3,800. ✓	charges	550. ✓
(ii) under the provision		Contribution to P.F.	
to section 37 of the			
Act	1,218. ✓	<u>Contingencies and</u>	
(iii) Compensation for		<u>Equipment.</u>	
loss of Education tax			
levied as surcharge on		<u>Contingencies</u>	
profession tax	727. ✓	House rent	400. ✓
		Other items	300. ✓
Contribution from		<u>Equipment</u>	
general funds	5,000. ✓	Furniture and apparatus	500. ✓
	18,595. ✓	Library books and maps	50. ✓
DEDUCT		Other items	100. ✓
Refunds	- 50. ✓		
		Repairs to buildings	200. ✓
Total	18,545. ✓	Total	18,600. ✓
		Closing balance	Rs. 368. ✓
Total including			
opening balance	18,968. ✓	Total	18,968. ✓

29/1/46

26/1/46

L.Dis. 5734/46

Municipal Office, Palni,
Dated 3rd October '46.

From

Sri.V.Lakshmana Ayyar, M.A.,
Commissioner, Municipal Council,
Palni.

To

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

Through

The Chairman,
Municipal Council, Palni.

Sir,

Funds - Elementary Education - Palni Municipal Council -
Payment of Dearness Allowance - Deficit -

Ref:- Government Memorandum No.26899-C-1/46-1 Edn. dated 23-9-1946.

The actual closing balance in the Elementary Education
Fund at the end of 1945-46 was Rs.1091-1-10 (Ordinary Rs.948-3-10
Capital Rs.142-14-0).

2. While passing orders on the Elementary Education Fund
budget of this Municipal Council for 1946-47, no deficit was
estimated at the end of the current year. (Vide G.O.207 Edn
dated 30-1-46).

Note

As the Chairman is not in town
today and as this report is already
overdue I am submitting it direct

Chairman.

V. Lakshman
Commissioner, Palni.

31046

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EXHIBIT (C-1)

The E.E. fund budget of the M.C. Palni, for 1945-46, revised with reference to the actual balance on 1.4.46 is expected to close with a balance of Rs. 1036.

The dues not paid any subsidy last year towards the payment cost of d.a.

May be filed with G.O. 207 Edn. kept for

26/1/46

26/1/46

26/1/46

B.E. - 1946-47 - E.E. Fund - Municipal Council, Palni.

From the D.P.I., R.O.P. No. 81.B.3./45-46, d/28-12-45.

The R.E. for 1945-46 and the B.E. for 1946-47 of the E.E. fund of the Municipal Council, Palni, call for the following remarks.

2. R.E. for 1945-46. (i) The credit taken under

the head "Education Tax" is Rs. 6,000 against Rs. 7,560 in the sanctioned budget. The credit taken has been reduced because the orders in G.O. 421 Edn., d/20-3-45 increasing the rate of Education Tax was given effect to only from 1-10-45.

(ii) The suggestion of the Director in para 3 of his endorsement read above is correct. Necessary alterations may be made in the budget.

(iii) The credit taken for contribution from general funds may be raised from Rs. 5,490 to Rs. 7,568 with reference to para 3 of Memo: 22091 A/45-7 Edn., d/24-9-45.

(iv) The Council has already refunded to Government the excess dearness allowance grant (Rs. 654) drawn in 1944-45. The provision made under the head "Refunds" may be raised from Rs. 50 to Rs. 704.

(v) Revised with reference to the suggestions above, the R.E. is expected to close with a balance of Rs. 423.

(vi) The provision made for expenditure is in excess of that in the sanctioned budget. The increase is mainly due to the payment of dearness allowance at enhanced rates. The provision made for excess expenditure may be approved.

3. B.E. for 1946-47. (i) The credit taken for contribution from general funds is Rs. 6,000 against Rs. 3,000 in the sanctioned budget for 1942-43. In their note on the general fund budget of the Council, the L.A. Department have stated that the contribution should be reduced to Rs. 5,000.

(ii) Revised with reference to the suggestions above, the B.E. is expected to close with a ~~deficit~~ ^{balance} of Rs. 368.

(iii) The Council was not paid any subsidy from Provincial funds towards the payment of dearness allowance to the E.E. staff in 1945-46.

4. A draft order is submitted.

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