II-87—87,004—18-11-45.

E&P.H (1946) Department.

AIS SERIES.

(31)

G.O. No. 391 E&S.

Dated 25-2-46

[Despatch Abstract.]

B.E. 1946-47 - E.F. fwd - Tel. Co, Srirangam - Orders passed

Office of the
Director of Public Instruction.
Madras.

Rop.76 B3/45-46 dated 16-1-1946.

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



Submitted.

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

3. Revised Estimate for 1945-46.

The credit taken under "Government grant under section 37 of the Madras Elementary Education Act" may be reduced to Rs.5860/- with reference to G.O. No. Ms.664 Edn., dated 27-4-45.

4. Though a sum of Rs.5,400/- alone was sanctioned as Government grant for payment of dearness allowance in Government Memorandum No.28964 A/45-3 Edn., dated 25-9-45, pending the sanction of Government, credit has been taken for Rs.8349/-.

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

6. Budget Estimate for 1946-47:

The credit taken for Government grant under Section 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. Expenditure is in excess of the receipts and hence the budget closes with a deficit.

8. Two boys' schools require additional accommodation. All the four girls' schools are held in buildings defective in one way or other. The management has taken no steps to rectify these defects, and building programme should be drawn up without further delay.

9. Three more secondary grade trained mistresses are required for the girls' schools.

10. The provision made under "equipment" should be utilised in consultation with the Inspecting officers. Six boys schools and all the four girls' schools are in need of additional equipment.

11. Leave salary and dearness allowance are paid.

for Director of Public Instruction

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

K.b.17-1.

Rc.Bl.No. 6863/45 3

Municipal Office, Srirangam,
Dated 28th December 1945

From

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

To

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

Thro'

The Chairman, Municipal Council,
Srirangam and
Director of Public Instruction,
Madras

DIRECTOR OF PUBLIC INSTRUCTION
8-JAN.1946
MADRAS

Sir,

Budget - Elementary Education fund - Srirangam Municipality - 1946-47

--

The budget estimate of the Elementary Education fund for 1946-47 is submitted herewith along with

pp 5-13 infra (1) Copy of my letter to Government, Local Administration Department dated 28-12-1945 with enclosures

p 17 infra (2) Copy of Council's Resolution No. 610 dated 27-12-1945

pp 21-22 infra (3) Schedule of establishment.

2. The total expenditure in 1945-46 has increased from Rs.32,369 to Rs.37,574 mainly on account of the grant of Dearness allowance at increased rates. The excess may kindly be sanctioned.

p. 52 c 1 (A) 3. Memo No. 28964-A/45-3 Edn dated 26-9-1945 - Para 4:

As the fund would close with a deficit balance of Rs.2,949 on 31-3-1946, credit for a grant of this amount has been taken in the Revised Estimate for 1945-46. I request that the grant may kindly be disbursed early.

4. No provision has been made either in 45-46 or in 1946-47 for teaching of prevocational subjects. The selection of suitable subjects for introduction and securing of suitable candidates for appointment are under correspondence with the educational authorities. As soon as they are decided, a supplemental budget will be submitted.

5. I also request that Government may be pleased to sanction the adoption of the Government scales of pay in the case of the municipal teachers and to sanction a grant of the extra expenditure entailed thereby.

RR/29-12

Commissioner. 29.12

Forwarded

29.12.45

Chairman.

14

D.Dis. 6863 /45 Municipal Office, Srirangam,
Dated 29th December 1945

From

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

To

The Secretary to Government,
Local Administration Department, Madras

Thro'

The Chairman, Municipal Council,
Srirangam and
Collector of Trichinopoly

Sir,

Budget - Srirangam Municipality - 1946-47

The revised estimate for 1945-46 and the budget estimate for 1946-47 are submitted herewith together with the following enclosures:-

(1) Subsidiary statements
(2) Establishment schedule
(3) State ent showing rates of taxes
(4) Statement showing contingent expenditure
(5) Questionaire with answers
(6) Copy of Commissioner's notes to the Council
(7) Copy of Council's Resolution Nos. 610, 611 and 613 dated 27-12-1945
(8) Copy of budget Committee's proceedings.
(9) Statement required in Government Memo No. 29905-45-1D dt 7.11.45
(10) Report regarding condition of bridges.

2. Important variations in the figures are explained in my notes to the Council. Extracts of the budget will be forwarded to heads of departments and their remarks submitted on receipt.

3. I request sanction to the contributions proposed to the lighting account both in 1945-46 and 1946-47 in excess of the prescribed amount of Rs.5,500 in the circumstances explained in my note to the Council.

4. With reference to G.O.No. M 1332 L.A. dated 16-6-45, the Council has proposed to levy the tax on carts, carriages and animals at the maximum rates with effect from 1-4-1946. Notification under the first proviso to Section 78(3) will be published shortly. Pending final determination of the levy under sections 78(3) and 80, credit has not been taken for the increased revenue which may be estimated at Rs.4,500. I shall submit a report as soon as the council finally decides in the matter. In the meanwhile, I request that the Government may be pleased to consider the question of amending sections 98 and 105 suitably on the lines of section 81-A taking power for directing the levy of these taxes at maximum rates.

5. The Water Supply and ~~Rm~~ Drainage account is expected to close with a deficit of Rs.7275 at the end of 1946-47. In order to wipe off this deficit, I suggested the levy of Water Supply and Drainage tax in the exempted areas also; but the council has turned down the suggestion. Like suggestion was made to Government also in para 3(1) of my letter No.9770/44 dated 13-12-1944 forwarding the budget for 1945-46; but no orders were received. If the proposal is not acceptable, the surplus of Rs.17,000 which had been invested in fixed deposit and recently withdrawn may have to be utilised for wiping the deficit, leaving the council to take loans for the drainage works on hand. Whether the council can repay the loans may be considered at the time of applying for them.

6. The council originally decided to levy a fee of Rs.10 for retail storage or sale of the commodities referred to in clause (c) of Schedule V of the District Municipalities Act. It has however since reduced the rate to Rs.5. This will entail reduction of the

the credit taken on under License fees by about Rs.3.0. Pending sanction of the Government for this reduction, it has not been taken into account.

7. At present frequent changes are made in the rates of fees leviable for licenses and permissions, causing much administrative inconvenience. I request that the question of amending section 249 of the District Municipalities Act so as to make the licensing of the trades in Schedule V obligatory and of the prescribing statutorily rates of fees for licenses etc as has been done under section 101 of the Public Health Act and under the places of Public Resort Act may kindly be considered.

8. In Government Memo No. 2583/45-5A L.A. dated 7-3-45 it was stated that there was no provision of law under which assessments of agriculturmal lands could be revised between two general revisions. As such a revision would add substantially to the revenues of the Municipality as explained in my letter No. 9770/44 dated 13-12-1944, the question of amending rule 10 of Schedule IV of the Act suitably may be kindly considered.

9. With reference to the concluding sentence of Memo No. 18807-3 C. L.A. dated 18-9-1945, I beg to report that Rs. 20,324 will be necessary to wipe off the anticipated deficit on 31-3-1946. If the reduction referred to in para 6 above is sanctioned, the amount required will be Rs.20,324. I request that a grant equal to this sum may kindly be given in 1945-46.

28.12

Commissioner.

RR/29-12

Copy submitted to Secretary to Government,
Local Administration Department, Madras direct.
Copy submitted to Secretary to Government,
Education & Public Health Department, Madras.
Copy submitted to the Inspector of Local Boards and Municipal Councils, Madras X together with enclosures
Copy submitted to the Deputy Inspector of Local Boards and Municipal Councils, Trichinopoly together with enclosures.

Forwarded.

Chairman.

NOTE TO THE COUNCIL.

The revised estimate for 1945-46 and the budget estimate for 1946-47 are presented to the council for consideration:-

I. General Account

(a) Revised estimate for 1945-46

(i) Receipts - Ordinary

The year opened with a surplus balance of Rs.18,073 mainly because of the great fall in expenditure under roads and unexpected increase in pilgrim tax receipts in 1944-45. The receipts and expenditure for the year are respectively Rs.103,465 and Rs.~~142,888~~141862. resulting in a minus balance of Rs.~~21,350~~ 20324 at the end of the year. It has been assumed that 99 per cent of the tax and non tax items excepting those covered by court decrees and the like will be collected. Credit has been taken for a revenue of Rs.16,000 from entertainments tax under G.O.No. 694 Revenue dated 4-4-45 and 1840 Revenue dated 10-10-45. The figure is based on actual receipts for the half year ending 30-9-45. Though duty on certain transfers of property is levied from 30-10-1945, no credit has been taken in the revised estimate as it is not known when the proceeds will be made over to the Municipality. Credit is taken tentatively for Rs.2400 under rubbish. It seems, however, doubtful if the compost now being manufactured will be sold this year. If it fails to attract an offer, the credit may have to be reduced by about Rs.1000. As the income from pilgrim tax in 44-45 was unexpectedly large, it has not been taken as the basis for estimating the income in 45-46 Only the normal figure has been taken. An additional credit of Rs.1300 has been taken under license fees on account of the enhancement in the rates of fees in certain cases and levy of fees for certain new items such as storage of rice etc likely to attract rats. The council has recently decided to abolish the licensing of the last mentioned trade and the sanction of Government has been applied for for the proposal. If it is sanctioned, the credit taken may have to be cut down by about Rs.1000. The contribution to the lighting account has been increased to provide for the increase in the rate of street light maintenance charges and payment of arrear dues to the Electric Supply Corporation since decided on. The contribution to the Town Planning Account has been reduced by Rs. 3500 as the staff has not yet been appointed.

(ii) Expenditure - Ordinary

The increase in the allotment under establishment charges is due to the payment of dearness allowance at Government rates from 1-1-45 and to an enhancement in the allotment under roads by Rs.8000 owing to increased tender rates. There is another major item of new expenditure viz. refund of the dearness allowance grant of Rs. 12,752 paid in 43-44 and 44-45 ordered in G.O.No. 1541 L.A. dated 19-7-45. All these have contributed to the deficiency of Rs.~~22052~~ 20324 in the closing balance.

(iii) General Account - Capital

The account opend with a balance of Rs.12,917 representing mainly the unspent balance of loan taken for acquisition of lands for conservancy lanes. Acquisitions costing about Rs.1800 are in progress. The question of making openings in rampart walls in certain places in order to avoid costly and difficult items has not yet matured. Necessary provision has, however, been made.

(b) Budget for 1946-47

(i) Receipts

The budget opens with a minus balance of Rs. ~~21350~~ 20324 which is expected to increase to Rs.~~63,502~~ 62215 at the end of the budget year. The credits for tax and non-tax items are based on the assumption that 98 per cent of the former and 99 per cent of the latter will be collected. Receipts from entertainments tax is estimated at Rs.20,000. Credit has been taken for Rs.5000 being probable income

ncome from duty on transfer of property in the hope that payments will be made only annually and that the receipts from 30-10-1945 to 31-3-1946 will be transferred to the Municipality in 1946-47. The receipts from toll compensation, and additional toll compensation grant are provisional. Credit has not been taken for arrears of toll compensation as no orders have been received from Government. The credit under license fees has been reduced by Rs.1300on account of the council's decision to do away with the need for licensing of places used for the storage of certain commodities etc. In other respects the budgetted receipts follow those for 1945-46. A contribution of Rs.15,500 is proposed to be made to the Capital account - vide details below under the relevant head.

(ii) Expenditure

Provision has been made for all obligatory items including payment of dearness allowance. Leave salary at prescribed rates is also provided for. The allotment under printing nas been reduced in tne hope of getting a duplicator. Road works sanctioned for 45-46 have not yet been taken on hand, as the sanction of the competent authorities for acceptance of premium tenders is still awaited. Rs.30,000 has been provided for the purpose in 46-47, this being the minimum requirement. An allotment of Rs.300 has been made for elections in the hope that general elections to the council will be hel in the budget year. An additional midwife is proposed to be appointed as required by Government in their review of the administration report for 44-45. There is no other new item of expenditure.

(iii) General Account - Capital

Provision has been made for the following items:-

	Rs.
(1) Providing office accommodation for the Health Officer and Town Planning staff	6000
(2) Acquisition of the malvaram rights in respect of the sites covered by the municipal office buildings etc and slaughter house	300
(3) Purchase of a duplicator	700
(4) Cementing the surfaceof all lanes including gopuram entrances and vadampoki lanes	5000
(5) Purchase of 4 new nightsoil carts	1500
(6) Provision of 2 septic tank latrines	3000
(7) Acquisition of certain B class lands etc	2000
(8) Mangostall improvements	2000
(9) Culvert over Malatar in Kondiampet	1000
Total	21500

The above amount is to be transferred from the General Account Ordinary. The works proposed are essential. The Health Officer is occupying the Maternity and Cild Welfare centre building for some years. As a third midwife is to be appointed and in order to intensify the activities of the Maternity and Childwelfare Centre, it is necessary to shift the office of the Health Officer elsewhere. Accommodation has also to be found for the Town Planning staff to be appointed. It being impossible to secure rented buildings, now, departmental buildings have to be provided. Item (2) is longover due and annual pagudi is needlessly paid to the Devesthanam. Item (3) is proposed mainly to economise the annual expenditure on printing. Item (4) is the first instalment of the ten years programme of road improvement. The lanes are a veritable hell. Their condition is very x insanitary especially in winter. The Chief Engineer has recommended allotment of necessary quantity of cement and suggested the preparation of plans and estimates. Item (5) The conservancy plants are all very old and worne out. Out of 10 nightsoil carts, six new carts are to be purchased this year. Orders have already been placed for supply. The remaining four are to be purchased next year. In the absence of fresh purchase, costly repairs will have to be done to the existingcarts. It would be economical to go in for fresh purchases instead of repairs. Item (6) Most of the public latrines are very old fashioned and their remodelling

remodelling is financially out of the question. To start with it is proposed to provide for 2 septic tank latrines as required by the Director of Public Health in his circular No. 202 P.H. dated 22-10-45 and Inspector of Local Board's circular No. L.Dis. 24794/45 dated 3-9-45. Item (7) is provided in view of the council's decision to acquire (1) certain B class lands (2) T.S. No. 1842 part of Ward II and (3) the 16 pillared mantapam Item (8) This is a remunerative enterprise. A capital expenditure of Rs.1500 may bring in an annual income of about Rs.500. Item (9), This culvert has not received proper attention for some years. Costly repairs have been made as temporary expedient. Unless the culvert is replaced further repairs may be necessary; but it is not economical to spend further on repairs. Hence the proposal.

II. Lighting Account.

The expenditure in 45-46 is estimated at Rs.15000 on account of the enhancement in the street light maintenance charges with res trospective effect from 1943. A contribution of as much as Rs.8361 has to be made from the General account in order to pay off the arrear dues. As for 1946-47, the expenditure is estimated at Rs. 13,600 including proposed war costs surcharge of which Rs. 6595 will be met from lighting tax and the balance of Rs.7005 from general account. Contributions in excess of Rs.5500 requires Government sanction

III. Elementary Education Account

The receipts and expenditure in 1945-46 are expected to get balanced only with the aid of the opening balance of Rs.1701 and the Government grant amounting to Rs.8349 of which Rs.5400 has been sanctioned already in Memo No. 28964-A/45 Edn. dated 25-9-45. The bedget for 1946-47 opens with a nil balance. Receipts and expenditure in the bedget year are estimated at Rs.27,454 and Rs.37,824 respectively. The deficiency is Rs.10,329 and the Government may be requested to sanction a grant of this sum, as it is due mainly to the grant of dearness allowance.

The scales of pay of teachers are in my view not commensurate with the responsibility thrown on them. I strongly recommend that the scales adopted for teachers in Government service may be adopted for Municipal teachers also from 1-4-1946 and the Government approached for financial aid as part of their postwar reconstruction plans.

Many of the schools lack playground facilities. 7 of the 11 schools are held in rented buildings which are ill suited. The Government may be requested to make half grants for construction of departmental buildings and to give long term loans of the other half payable from the Elementary Education fund from the allotment made annually for house-rent. The inspecting authorities have suggested the appointment of 3 more secondary grade mistresses; but this suggestion has not been adopted for want of funds.

IV. Water-Supply and Drainage Account

The revised estimate opens with a balance of Rs.9163. The hospital savings due for 44-45 have been transferred to this account. The surplus of Rs.17,000 invested elsewhere has been withdrawn. It was orginally proposed to be utilised on the drainage scheme works on hand with a view to minimise borrowings. It seems however not possible at present as the receipts in the account are unequal to expenditure. It has therefore been proposed to transfer only Rs.10000 out of Rs.17000 to the Capital account for being utilised on the scheme. By this course a deficit in the capital account has been avoided; but the ordinary account would close with a deficit of Rs.4385 on 31-3-1947. There is no means of avoiding this deficit. The Government may be requested to sanction a grant of this amount in 1946-47. When the drainage works are executed, the question of maintenance will come up and by then the expenditure on dearness allowance may not arise. In view of the unsatisfactory position

position of the fund, the provision of Rs.700 originally made for sinking of tube wells in poorer quarters has been deleted and the allotment under water supply contingencies drastically cut down.

V. General

The deficits in the General account Ordinary and Elementary Education accounts are colossal. That in the water supply and drainage is also by no means small. All that is the direct result of the payment of dearness allowance without corresponding increase in revenue. Though arrears of toll compensation to the tune of Rs. 10835 were paid in 1945-46, the grant paid for dearness allowance in 1943-44 and 1944-45 amounting to Rs.12,752 has been asked to be refunded. I suggest the following measures for the consideration of the council in order to avoid the expected deficits:-

(1) To levy the tax on carts, carriages and animals at the maximum rates from 1-4-1946 as advised in G.O. No. 1332 L.A. dated 16-6-45 . This may have to be decided on sufficiently early to enable the prescribed formalities being gone through in time. This may bring in additional revenue of Rs.4500.

(2) The trades referred in clause (o) of Schedule V of the Act may be licensed and fees levied as originally proposed by cancelling the recent resolution. Fees may be levied for milk trades. This may fetch a revenue of Rs.& 1500.

(3) The Government may be moved to amend the Act suitably such as to empower increase in the annual value of lands between one general revision and another in view of the present high level of prices of the product of lands. This may result in a additional revenue of about Rs.4000.

(4) The Government may be requested to sanction a grant of the balance of the deficits in the General Account Ordinary, Elementary Education Account and Water Supply and Drainage Account.

Commissioner. 27.11.

27.11.45

PROCEEDINGS of the Budget Committee dated 3-12-1945

Present:

Sri K. Srinivasa Iyengar — Chairman
Sri S.R.Varadarajalu Naidu — Councillor
Sri K.V.Srinivasaraghava Iyengar — "

Resolution

The Committee recommends to the council the approval of the budget as presented by the commissioner and the acceptance of the proposals made by him.

The Government may be requested to adopt the Government scales of pay for the Elementary Schools teachers and pay necessary grants.

10

Council

Extract from the proceedings of the Municipal/Sriran_am passed at its m_eting held on 27-12-1945

READ: Revised budget for 1945-46 and budget for 1946-47 and the proceedings of the budget committee dated 3-12-1945

Resolution No. 610. The revised estimate for 1945-46 and Budget Estimate for 46-47 as presented by the Commissioner and recommended by the committee are passed. The council requests that the Government may be pleased to sanction grants to cover the deficits in the General Account Ordinary, Elementary Education Account and Water Supply and Drainage Account as these have been caused only by the grant of dearness allowance at Government rates. The council has not been able to provide for several important amenities such as the provision of playgrounds for schools as per Government Memo No. 23189 Edn. dated 17-7-45; Development of avenues as per G.O. No. 1468 L.A. dated 10-7-45, remodelling of public conveniences etc for want of funds.

(2) The Committee's recommendations are approved.

(3) The levy of water supply and drainage tax in the exempted areas may be considered when a definite water supply scheme is taken up and worked out.

Commissioner. 31-12

29/12/45

Extract from the proceedings of the Municipal Council, Sriran_am passed at its meeting held on 27-11-1945

READ: G.O. No. 1332 L.A. dated 16-6-45 requesting to levy the tax on carriages, animals and carts at the maximum rates from 1-4-1945 and office note thereon.

Resolution No. 611. Resolved under the first proviso to sec.78(3) of the District Municipalities Act to levy tax on the following carriages carts and animals as follows with effect from 1-4-1946 and to publish the necessary notification in the Swadesamitran and in the following places

(a) All Municipal Schools (b) All Public Offices
(c) Municipal Office and Health Office
allowing one months's time for objection.

Name of vehicle or animal	Half-yearly tax proposed to be levied.
(1) For every two wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals	Rs.5
(2) For every bi-cycle or tricycle	2
(3) For every horse or mule not under 12 hands	6
(4) For every bull or bullock	1
(5) For every male buffalow	1
(6) For every pig	0-8-0
(7) For every goat	0-8-0
(8) For every cart	4-0-0

Commissioner. 31.12

29/12/45

Extract from the Proceedings of the Municipal Council, Srirangam passed at its meeting held on 27-12-45

READ: Re-consideration of Res. No. 424 dated 5-9-45 regarding licensing of trades comprised in clause (o) of Schedule 5 of the Municipal Act.

(2) Levy of fees for persons carrying on the trade or business of a dealer in or seller or hawker of milk or dairy produce under sec.258(1)(a) of the Madras District Municipalities Act.

Resolution No. 613 (1) Res.No.424 dated 5-9-45 is cancelled in view of the present financial position. Fees will however be levied only at Rs.25 in respect of wholesale trades and Rs.5 for retail trades. Messrs. M.Alagiri sami Pillai and M. Arumugam Pillai not voting

(2) Levy of fees not necessary.

Commissioner.

29/12/45

16

REGISTRATION CERTIFICATE
FOR A CART.

1. Name..... M. Muthuswamy...
2. Street.....
3. Door No.....
4. Half-year ending 30th September 19 39 19 -ம் ஆண்டு செப்டம்பர் மாதம் 30ஆ தேதி முடிவுள்ள அரையாண்டு.
5. Tax, Rs..... 2.0.0
6. Numbering fee, Rs..... 0.2.0
7. Date of Collection..... 27.7.39
8. Date of Credit..... 27.7.39
9. Shroff.....
10. Manager.....

By Accountant.

Chairman. Commissioner.

Hoe & Co., Madras.—5-1-1939—1.

Budget Estimate of the Elementary Education Fund of the Srirangam Municipality. 1946-1947

Summary.

(1)	Opening balance. (2)	Receipts. (3)	Expenditure. (4)	Closing balance. (5)
	Rs.	Rs.	Rs.	Rs.
I. Ordinary	-	27454	37824	-10370
II. Capital	-	-	-	-

Receipts.

Actuals of 1944–1945	Revised estimate for 1945–1946	Heads.	Budget estimate for 1946–1947	Remarks.
Rs.	Rs.	ORDINARY.	Rs.	
2393	1708	Opening Balance		
7824	7990	1. Education-tax	7820	
		2. Fines and penalties under the Elementary Education Act		
		3. Income from investments, etc.		
		4. School fees		
		5. Endowments		
		6. Contributions		
53	20	7. Other receipts	20	
		8. Government grant—		
5096	5871	(i) Under section 37 of the Elementary Education Act.	5878	
6012	6012	(ii) Under the proviso to section 37 of the Act.	6012	
412	430	9. Contribution from the general account of the local body—	430	Grant for loss of income from P.T.
7347	7214	(a) For payment of temporary allowance of Rs. 4.	7214	
4456	* 8349	(b) For other purposes. ...	27474	* Rs.5400 sanctioned in Govt.Memo No 28964-*-45-3-E dated 25-9-45
	5400	Grant - Dearness allowan		
-11	120	Refunds	-20	
31189	35866	Total ...	27454	
33582	37574	CAPITAL.	27454	
	34625	1. Government grants		
		2. Endowments and contributions		
		3. Loans		
		4 Contribution from the general account of the local body—Ordinary.		
		Total ...		

P.T.O.

20.

Expenditure.

Actuals of 19 -19 . 41-45.	Revised estimates for 19 -19 . 45-46	Heads.	Budget estimate for 19 -19 . 46-47	Remarks.
RS.	RS.	ORDINARY.	RS.	
		1. Staff—		
26959	30300	Salaries and allowances ...	20100	Deaneries allowance
232	-	Masters ...	11858	
1052	1200	Clerks and servants		
		Contribution to Provident Fund ...	1200	
		Travelling allowance ...		
433	594	Stipends of teachers sent for training ...		
		Collection charges	526	
		2. Contingencies and equipment—		
1589	1200	Contingencies—		
		House rent ...	1200	
1565	770	Other items ...	780	(A) (A) Do.
	1120 (A)	Equipment—	960 (A)	
	590	Furniture and apparatus ...	400	
-		Library books and maps ...		
6	100	Other items ...	100	
38	100	3. Prizes and scholarships ...	200	
-	1600	4. Repairs to buildings ...	500	
		5. Interest on and repayment of debt ...		
31874	37574	Total, Ordinary charges ...	~~37824~~	
		CAPITAL.		
		1. Land and buildings ...		
		2. Equipment—		
		Furniture and apparatus ...		
		Library books and maps ...		
		Other items ...		
	3949	Clothing allowance		
		Total, Capital charges ...	10370	
	34625		27454	

	Number of schools having as the highest class							
	Eighth standard.	Seventh standard.	Sixth standard.	Fifth standard.	Fourth standard.	Third standard.	Second standard.	First standard.
1. Number of schools on the date of submission of the budget. ...	1	-	1	9				
2. Number of schools proposed to be opened in the ensuing year. ...	-	-	-	-	-	-	-	

3. Total number of teachers employed in all the schools under the management of the local body on the date of submission of the budget, the scales of pay in force and the number of teachers in each scale.
(a) 55 (b) Lower Higher Secondary
Boys 15-1/2-20 20-1/2-24-2/2-30 25-2/2-45
Girls. 20-1/2-25 20-1/2-24-2/2-30 25-2/2-45 & 25-1/2-29-2/2-35 & 30-2/2-50

4. Number of additional teachers proposed to be employed in (i) existing schools and (ii) schools to be newly opened during the ensuing year and their scales of pay.
nil

Note The scales of pay prescribed for men teachers are being adopted in respect of women teachers appointed after 7-8-36 with reference to G.O.No. 1665 Edn. d/ 7-8-36

5. If the pay of existing teachers is proposed to be revised, the total number of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the purpose.
nil
(c) Secondary grade 6 in 25/2-2/45 and 2 in 30-2/2-50
(a) Higher grade 29 in 20-1/2-24-2/2-30, 15 in 25-2/2-29-2/2-35 & 1 on fixed pay of 44
Lower grade 2 in 20-1/2-25

28/12

Commissioner,
Srirangam Municipality

28/12/45 28/12/45

SRIRANGAM MUNICIPALITY. ESTABLISHMENT SCHEDULE ~~1945-46~~ 1946-1947
Elementary Education.

Name of incumbent & Qualification.	Scale of pay	Pay with allowance other than Dearness allowance Present.	As on 1-4-1946	Remarks.
		Melur Boys' School		
1. S.Varadaraja Rao	Higher grade. 20-1/2-24-2/2-30	30 plus 2	30 plus 2	
2. N. Srinivasa Rao	" "	26	26	
		Teppakula Boys' School		
3. K.R.Renganathan	" "	30 plus 2	30 plus 2	
4. S.Krishnamachari	" "	21	22	
		Renganatha Boys' School		
5. T.M.Vaikuntam Iyengar	Secondary grade 25-2/2-45	29 plus 2	31 plus 2	
6. V.S.Ramasami Iyengar	Higher grade 20-1/2-24-2/2-30	30	30	
7. A.Pitchai Pillai	" "	26	22	
8. N.Ramasami Iyengar	" "	20	20	
9. T.K.Jambulingam	" "	20	20	
		Singerkoil Boys' School		
10.S.Krishnamachari	Sec. grade 25-2/2-45	33 plus 2	35 plus 2	
11.D.Ramasami Iyengar	Higer 20-1/2-24-2/2-30	28	30	
12.T.S.Sundare-cheri	grade " "	28	28	
13.R.R.Minakshisundaram	" "	26	28	
14.T.N.Subramaniam	" "	30	30	
15.S.N.Damodaran	" "	24	24	
		Kasichetty Boys' school		
16.K.R.Srinivasan	Sec.grade. 25-2/2-45	29 plus 2	31 plus 2	
17.A.V.Ramachandran	Higer " 20-1/2-24-2/2-30	30	30	
18.V.Sivasubramaniam	" "	30	30	
19.V.Narayana Iyer	" "	28	30	
20.B.C.Muthukannu	" "	21	21	
		Kondiampet Boys' school		
21.S. Ramasami	Sec.grade 25-2/2-45	29 plus 2	31- plus 2	
22.K. Subba Rao	Higher " 20-1/2-24-3/2-30	26	26	
23.S.Jembulingam	" "	30	30	
24.S. Raju Pillai	" "	20	21	
		Thiruvennainellore Boys' School		
25.R. Appasami Rao	" "	39 plus 2	39 plus 2	
26.A.Jembunathan	"	23	23	

(1)	(2)	(3)	(4)	(5)	(6)
		Dr. Rajan's Girls' School			
27. T. Lotcha Mary	Secondary grade	30-2/2-50	38 plus 2	38 plus 2	
28. G. Pushparatnam	"	25-2/2-45	25	25	
29. T. Rajammal	Higher grade	25-1/2-29-2/2-35	31	33	
30. J. Charlotte	"	"	31	31	
31. S. Rajamani	"	20-1/2-24-2/2-30	23	23	
32. V. Ratnammal	"	25-1/2-29-2/2-35	35	35	
33. P. Gnanam	"	"	35	35	
34. V. Bagirathi	"	"	35	" 35	
35. S. Estherammal	"	"	35	35	
36. M. Swarnam	"	"	33	" 35	
37. Parvathi	"	"	29	" 29	
38. V.R. Nagelakshmi	"	20-1/2-24-2/2-30	22	22	
39. A. Sornam	Lower grade	20-1/2-25	25	25	
		South Chitra girls' school			
40. R, Ratnammal	Higher grade	"	44 plus 2	44 plus 2	
41. M. Amaravathi	"	25-1/2-29-2/2-35	33	" 33	
42. L. Ranjitham	"	20-1/2-24-2/2-30	23	" 23	
43. A. Marinayagam	"	25-1/2-29-2/2-35	35	" 35	
44. Thangakan	"	"	35	35	
45, K. Ammani	"	"	31	31	
46.		West Adavalanjan street school			
46. G, Annal	Secondary grade	25-2/2-45	33 plus 2	33 plus 2	
47. Srirenganachier	Higher grade	25-1/2-29-2/2-35	31	" 31	
48. S.V. Alamelu	"	"	31	" 31	
49. Daisy grace	"	20-1/2-24-2/2-30	22	" 23	
50. Sampoornam	"	"	20	20	
		Thiruvanikoil Girls' school			
51. S. Subbammal	Secondary grade	30-2/2-50	38 plus 2	38 plus 2	
52. A. Samanasamary	Higher grade	25-1/2-29-2/2-35	33	" 35	
53. M. Sivakamu	"	20-1/2-24-2/2-30	26	" 26	
54. Periammal	"	"	26	" 26	
55. V. Gajarajammal	Lower Grade	20-1/2-25	25	25	

28.12.45
Commissioner,
Srirangam Municipality.

Statement showing payment of Dearness allowance.

13

23

11

	Revised Estimate 1945-46	Budget Estimate 1946-47
A. General Account		
i. Management	5792	5494
ii. Communications	526	479
iii.		
iv. Public Health	28053	27830
v. Remunerative enterprises	204	202
C. Elementary Education	12816	11858
D. Water-Supply & Drainage,		
Water-supply	1887	2016
Drainage	3930	4032
E. Town Planning	400	428
	53608	52339

31.12

Commissioner,
Srirangam Municipality

31/12

C.F. 32 (a).

H A 25/12

Local Administration Department

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

Designation Commissioner,

Station Srirangam Municipality, Srirangam.

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

To

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

Thro'

The Chairman, Municipal Council, Srirangam

ASST. SECRETARY TO GOVERNMENT
8 - FEB 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Enclosures:

RC.Bl.No. 1028/46 dated 1st February 1946.

Sir,

Grant - Srirangam Municipality - Elementary Education Fund - grant to cover deficit
Memo No. 28964-A/45-3 Edn. dated 25-9-45 and para 3 of my letter Rc.6863/45 dated 28-12-1945

7817 pp51-52e19 (A) p3ante

The Elementary Education account is expected to close with an adverse balance of Rs.2949 according to the Revised Estimate for 1945-46. I request that a grant to cover this deficit may kindly be sanctioned early.

Commissioner. 4.2

RR/2-2

Forwarded

P. Srinivasan 4.2.46

Chairman.

26

EPPH(A)

This may be dealt with along with the R.E fund budget of the Cl for 1946-47.

8-2-46

EPPH(A) 27

B.E - 1946-47 - E.E. fund - Pl.cb, Srirangam

C-No. 3139 A/46 from the D.P.I, Rep. No. 76B3/45-46, d/16-1-46

Memo: No. 3139 A/46-1 Edn. d/ 13-2-46

The Pl. cb, Srirangam, has made provision for a sum of Rs. 11,858 under the head "Staff - Salaries and allowances - Masters - Dearness allowance" while the anticipated expenditure under the head is only Rs 10,898/- according to the particulars furnished by the Commr in detail as shown below.

	as.
Dearness allowance for 3 Teachers at Rs 18 p.m.	648 ✓
" " for 52 Teachers at Rs 16 p.m.	9984 ✓
Leave allowance at 2½ p.c.	266 ✓
	10.898.

The Commissioner is requested to state in detail the need for the enhanced provision.

2. Reply to this memo should

be Sent Before 23-2-1946

To the Commissioner
Srirangam Mty
(thro' the C.M.C.)

Rc.Bl.No. 26/46

Municipal Office, Srirangam,
Dated 14th February 1946.

ASST. SECRETARY TO GOVERNMENT
1 7 FEB 1946
EDUCATION AND PUBLIC HEALTH DEPT.

From

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

To

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

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

Sir,

Budget - Estimate - 1946-47 - Elementary Education - Srirangam Municipality
Government Memo No. 3139-A/46-1 E dated 13--2--46

pp 27-28 ante
p 20 ante

A provision of Rs.30,300 has been made in the Revised Estimate for 45-46 under salaries and allowances of masters. The anticipated expenditure for the year is, however, likely to exceed this provision by Rs.2002 as shown below

	Actual expenditure up to February 1946	Anticipated expenditure for March 1946	Total
Salary of masters	18414-13-0	1675-0-0	20089-13-0
Dearness allowance	~~11268- 8-0~~ 11260- 8-0	952- 0-0	~~12216- 8-0~~ 12212- 8-0
	29675- 5-0	2627-0-0	~~32302- 5-0~~ 32302- 5-0

p 2 ante

I request that Government may be pleased to accord sanction to this excess expenditure and to increase the grant applied for in my letter Rc.1028/46 dated 31-1-46 by Rs. ~~2003.~~ 2002/-.

13-2-46

2. The provision of Rs.11858 for payment of dearness allowance in 1946-47 was based on the actual expenditure incurred in the current year on that account less arrear payments. The average monthly expenditure on dearness allowance to teachers since July 1945 is Rs.970 roundly and on dearness allowance to teachers since July 1945 is Rs.970 roundly and at this rate the expenditure for 12 months will be Rs.11640. The allotment of Rs.11,858 may be reduced for the present to Rs.11640 roundly.

Commissioner. 14.2

RR/14-2

Forwarded

Chairman.
14.2.46

32302
30300
2002

2949
2002
4951

5460
4951
10351

11858
11640
218

952
12
11424
11490

37574
2002
35576

10370
218
10152

30

xtract from the L.A. Department note file regarding Budget estimate 1946-7 - Srirangam Municipal Council. — General funds

...

5(b) Elementary Education Account: The contribution approved in the Elementary Education budget of the council for 1945-6 is Rs.7214/-(which is the same as the contribution approved for 1942-43) Provision has been made for this contribution in 1945-6 (R.E) and 1946-7 (B.E.). With the contribution of Rs.7214/- for each of the two years and after taking credit for a grant of Rs.8349/- for dearness allowance in the R.E. for 1945-6, the Elementary Education Account is expected to close with a nil balance at the end of 1945-6 and with a deficit of Rs.10,370/- at the end of 1946-7. The Gl. Fund cannot afford to pay to the elementary education account more than what is provided for in the estimates. The financial position under its general account is unsatisfactory and grants will have to be given to it in the current year as well as in the next towards the payment of dearness allowance debitable to the General Account. The E.P.H. Department will no doubt consider the question of avoiding the deficit in the Elementary Education Account in connection with the R.E. budget of the council for 1946-7.

1945-46 (R.E.) 7214/-
1946-7 (B.E.) 7214/-

1944-45(Actuals)7347/-

**

The council has already been permitted to appropriate the entire arrear toll compensation of Rs.10,835/- to meet the deficit in its accounts. So the net deficit is Rs.20,324/- (in 1945-46)

.....

p.t.o.

32

-2-

2. The B.E. for 1946-7 will then start with a nil balance. Revised with reference to paras 2-4 and 7 on pp.1 - 4 ante, the year will close with a deficit of Rs.44,713/-. The council has provided for a capital expenditure of Rs.15,500/- Retaining Rs.3,500/- for conservancy improvements, the balance of the provision viz., Rs.12,000/- may be omitted. The council may also be permitted to draw the entire arrear toll compensation of Rs.10,835/-

SS ~~J.E.H.~~ 31-1-46.

18 33 E.P.H(A) (C-1)

B.E-1946-47-E.E. fund-Tl.db, Srirangam-Orders passed

C.No.3139A/46 From the D.P.I., Roc. 76B3/45-46, d/16.1.46.

" Commr, Srirangam mty, RC.Bl.No.1028/46, d/1.2.46

" Rc.Bl.No.26/46, d/14.2.46

G.O.(Ms) 391 Edn., d/25-2-46

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 Tl.db, Srirangam.

2. R.E. for 1945-46 (i) The E.E. fund of the Tl.db, Srirangam, is expected to close with a deficit of Rs.495 at the end of the year 1945-46. The Govt sanction the payment in the current year to the Tl.db, Srirangam within the current year of a subsidy of Rs.4951. (Rupees four thousand, nine hundred and fifty one only) towards the grant of dearness allowance to the staff paid from the E.E. fund. The Accountant-General is requested to place the amount at the disposal of the Tl db, at an early date. The Commr. should present the necessary bill at the Treasury for obtaining payment of the amount or for getting it adjusted. The expenditure will be met from the appropriation under "37. Edn. I. Primary - Grants to local bodies for primary education - A. Local bodies. I. Ordinary areas - A. Teaching - Authorized" in the Annual estimate of expenditure for 1945-46.

(ii) The d. is permitted to raise the provision made under the head "Expenditure - Cdy." from Rs.32,369 to Rs.39,576.

3. B.E. for 1946-47 (i) The provision made under the head "Staff - Salaries and allowances - Masters" should be reduced from Rs.31,958 to Rs.31,740.

(ii) In view of the unsatisfactory financial position of the E.E. fund, the d. should defer its proposal to revise the scales of pay of the

ely. school teachers.

(iii) Revised with reference to the orders above, the B.E. for 1946-47 is expected to close with a deficit of Rs. 10,152. The question of sanctioning a subsidy to the cl. to avoid this deficit will be considered next year.

(iv) The Commr. is requested to report in due course the actual balances in the E.E. fund at the end of the years 1945-46.

4. An extract of the remarks of the D.P.I. in paras 6 and 8 to 10 of his endorsement read above, is communicated to the Commr. for information and necessary action.

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

To the Commr. Srirangam (thro' the C.M.C.) (with enclosure)
" " Accountant-General (para 2 (i) only)
(thro' the Fin. Deptt)
" " D.P.I.
" " Edn'l L.F.A
" " L.A. Department

Annexure

		Rs.	Expenditure	Rs
Opening balance	✓	Nil	1. Staff	
Receipts.			Salaries and allowances.	
Education tax.	✓	7,820.	Masters	31,740 ✓
Other receipts	✓	20.	Contribution to P.F.	1,200. ✓
Govt. grant			Edn'l. Collection charges.	526. ✓
(i) under section 37 of the E.E. Act.	✓	5,978.	2. Contingencies & Equipment	
(ii) under the proviso to Section 37 of the Act.	✓	6,012.	Contingencies	
(iii) Compensation for loss of edn. tax levied as surcharge on profession tax.	✓	430.	Hand to mouth	1,200. ✓
			Other items	1,740 ✓
Contribution from General funds.	✓	7,214	Equipment	
Deduct			Furniture & apparatus	400 ✓
Refunds (i)	✓	-20	Library books & maps.	100. ✓
			Other items	200. ✓
			3. Repairs to buildings	500 ✓
Total receipts	✓	27,454	Total expn.	37.606
Total including opening balance	✓	27,454	Closing Balance (Deficit)	-10,152

C.F. 32 (a).

LOCAL ADMINISTRATION Department

From (Name) Sri A. Gopalakrishnan,

Designation Municipal Commissioner,

Station Srirangam.

Received Registered

To

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

ASST. SECRETARY TO GOVERNMENT
18 SEP 1946
EDUCATION AND PUBLIC HEALTH DEPT

C5814/46

Enclosures:

No. Rc. Rl. dated 28th August 1946.

Sir,

S34214 Establishment--Elementary Education--Additional staff-appointment--Sanction applied for.

The V Standard in Dr. Rajan's Girls' School of this Municipality has a strength of 60 pupils and has thus become unwieldy for a single teacher. The Sub-Assistant Inspectress, of Schools, Trichy, has therefore recommended its bifurcation. It has become necessary to appoint an additional Higher Grade trained teacher in the scale of Rs. 20--½--24-2/2 --30. The proposal involves an extra expenditure of Rs. 180/- towards pay and allowances for the current year, assuming the appointment is made from 1-10-1946. The sanctioned Budget provides an allotment of Rs. 31,740/- only under salaries of masters. I request that Government may be pleased to sanction the incurring of an excess expenditure of Rs. 180/- over the Budget provision under the rules in G.O.No.139 Education, dated 29--1--1942.

Commissioner.

KRK/-

36

R.C.No. 5814 B.8/46 Madras, 9th Septr. 1946.

Submitted.

2. The Commissioner may be informed that he may appoint an additional teacher in consultation with the Inspectress. As regards the excess expenditure, the commissioner may be asked to apply for reappropriation of funds at the end of the financial year if necessary.

For Director of Public Instruction.

To

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

P.R.K. 10/9/46

11/9/46 E.E. fund - Md. Cl., Srirangam - Appointment of additional Staff. 18

C-No.534246 C-1/46 From the Commr. Srirangam Mty;
No. Re. B1. 6653/46, dy 28/8/46
" " D.P.I. Re. No. 5814 B.8/46, dy 9.9.46
Memo: No. 534246 C-1/46-1 Edn. dy 21/9/46

A copy of the remarks of the D.P.I. contained in his endorsement read above, with which Govt agree, is forwarded to the Commr. Srirangam Mty; for information and necessary action.

To the Commr. Srirangam Mty (thro' the D.M.O.) (with copy of 2 cy.)
Copy to the D.P.I.

Note. After issue the papers may be filed with G.O. 391 Edn. dy 25/2/46

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21

39

Copy of letter from the Commissioner, Srirangam Municipality, Rc.No.Bl.26/46, dated 14th June 1946.

Grants - Srirangam Municipality - Elementary Education - Fund - Grant to cover deficit.
Para 3(iii) of G.O.No.391 Edn., d/25-2-46.

19

The actual closing balance at the end of the year 1945-46 in the Elementary Education Account is Rs.466-5-5. Revised with reference to this balance, the estimated deficit in the account at the end of the year 1946-47 will be Rs.10,152 minus Rs.466 or Rs.~~9,698~~ 9686. I request that a grant of Rs.9.686 may kindly be sanctioned at an early date.

466

Original put up in the file re: payment of subsidies and allowances towards the cost of dearness allowance

10152
466
9686/1

40

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT

(Education)

Memo. No. 49498-A/39-2, 1st March 1940

Establishment—Local bodies—Teaching of English in elementary schools—Pay of teachers and qualifications.

READ—the following paper :—

From the Director of Public Instruction, dated 18th January 1940,
Roc. No. 6017-B/39.

Memorandum—No. 49498-A/39-2, Education, dated 1st March 1940.

Instructions have been issued by the Director of Public Instruction recently that only teachers who possess at least the trained teacher's certificate of the secondary grade should teach English in elementary schools. District Boards and Municipal Councils are informed that teachers thus employed to teach English in elementary schools should be granted pay at the rates prescribed for secondary grade trained teachers. If any local body is unable to grant this pay, it should not introduce the teaching of English in its schools.

G. H. COOKE,
Secretary to Government.

To all Presidents of District Boards.
,, the Executive Authorities of Municipal Councils (through the Chairmen of Municipal Councils)
,, the Examiner of Local Fund Accounts.
,, the Director of Public Instruction.
,, the Inspector of Municipal Councils and Local Boards.

Urgent

41

C.F. 32 (a).

LOCAL ADMINISTRATION Department

From (Name) Sri A. Gopalakrishnan,

Designation Municipal Commissioner,

Station SRIRANGAM.

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

ASST. SECRETARY TO GOVERNMENT EDUCATION 1-OCT 1946

To

The Secretary to Government,
Local Administration Department,
Madras.
Thro' The Chairman, Municipal Council

Enclosures :

57908

No. Rc.Bl.4571/46 dated 28th September 1946.

Sir,

Establishment--payment of arrears of dearness allowance for the period 1-7-44 to 31-12-1944.

(t) G.O.No.1552, L.A., dated 19-9-1946.

This Council has sanctioned the payment of the arrear dearness allowance which will entail an extra expenditure of about Rs.4200 as detailed below:.

(1)	General account ordinary	Rs. 1,570
(2.)	Elementary Education Account--ordinary	Rs. 2,260
(3.)	Watersupply and Drainage account ordinary	Rs. 370

As all the above accounts close with deficit balance as per approved budget for 1946-47, the amounts required for items (2) & (3)

42

above will be met by contributing equal amounts from the General Account Ordinary. Thus the entire expenditure of Rs.4,200/- will, in effect, be met from the general account ordinary where (1) increased receipts to the tune of about Rs.10,000/- are expected this year under property tax (owing to special revision), pilgrim tax (due to actual additional income realised already on account of the levy during the last Vaikunta Ekadasi festival) and licence fees and (2) savings ~~are expected~~ in the contribution to the Town Planning account due to the non-appointment of the sanctioned Town Planning staff. In submitting herewith a copy of the council's Resolution No. 456 dated 26-9-1946, I request that the Government may be pleased to accord sanction to the council's proposals.

2. I also request the favour of early orders on this office letter Rc.B1.26/46 dated 14-6-1946.

krk/28-9/

Forwarded.

Chairman.

A Gopalakrishnaiah
Commissioner. 28/9.
28.9.46

Copy submitted to the Secretary to Government, Education and Public Health Department for favour of sanctioning the proposals so far as the Elementary Education Account is concerned.

Forwarded:
K. Srinivasan
Chairman.

(t) 23

43

Copy of council's Resolution No. 456 dated 26-9-1946.

Read: G.O.No; 1552, L.A., dated 19-9-1946 permitting local bodies to pay the arrears of Dearness allowance from 1-7-44 to 31-12-1944 to all employees except the conservancy menials provided the expenditure can be met from their own funds without Government xx grants and office note dated 23-9-46 that the expenditure can be met from the increased receipt of about Rs.8000/- under pilgrim tax.

RES.NO. 456:

Resolved to pay the arrears of dearness allowance permitted by Government to all employees other than the public health menials by increasing the budget allotments suitably. The expenditure will be met from the receipts expected in the current year over the budgetted figures under property and pilgrim taxes etc. The expenditure so far as the Elementary education, Watersupply and Drainage accounts are concerned will be met by increasing the contributions from the general account.

Sd/- K.Srinivasan,
Chairman.

/TRUE COPY/

KRK/28-9/

A Gopalakrishnaiah
Commissioner, 28/9
Tenali Municipality
28.9.46

44

Urgent

F. 32 (a).

LOCAL ADMINISTRATION Department

From (Name) Sri A. Gopalakrishnan,

Designation Municipal Commissioner

Station SRIRANGAM.

Received Registered

To

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

Thro' The Chairman, Municipal Council.

ASSISTANT SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPTT. 11 OCT 1946

Enclosures:

No. Rc.B1/26/46 dated 3rd October 1946.

Sir,

Elementary Education--Payment of dearness allowance - deficit.
Ref: Government Memo No.26869--E.-1-46 -1 Education dated 23rd September, 1946.

The actual closing balance at the end of 1945-46 was Rs.472-10-8. The deficit estimated at the end of 1946-47 in G.O.No.391.Edn., dated 25-2-1946 is Rs.10,152. The probable deficit at the end of February 1947 is Rs.8,666 as per statement *appended below. It may not therefore be possible to carry on the administration of Elementary Schools without a subsidy, especially as the General Account Ordinary and Water Supply and Drainage Account close with deficit balances.

H Gopalakrishnan
Commissioner. 7.7

krk/7.10/

Forwarded
H. Srinivasan
Chairman.
7.10.46

(PTO)

OPENING BALANCE 1946-47 -- -- Rs. 473

Month	Probable receipts during the first eleven months of the year	Probable expenditure during the first eleven months of the year	Probable deficit at the end of each month.
	Rs.	Rs.	Rs.
April 1946	2,464	2,931	6
May "	2,947	2,946	7
June "	2,464	2,787	—316
July "	1,500	2,803	—1,619
August "	2,000	2,988	—2,607
September	2500	2,959	—3066
October	700	3,200	—5566
November	1,050	3,500	—8,016
December/	2,000	4,000	—10,016
January 1947	3,000	3,400	—10,416
February "	4,828	3,078	—8,666
	25,453	34,592	

EXPH(C-1)
The main files on the subject noted on and sent to Acct. The return files are returned. These will be added to them and dealt with. This may be over till 15.11.46

A/c has been consulted

Subsidy - Md. D. Srirangam — Dearness allowance to the E.E. Staff
From the Commr. Srirangam Mty. Rc. Bl. No. 4521/46, d/ 28.9.46 + 26/46 d/ 3.10.46
Memo: No. 57908 C-1/46-4 Edn. d/ 11/1/47

EXPH(C-1)

The Govt. sanction the payment to the Md. D. Srirangam, in the current year of a subsidy of Rs. 6,200 (Rupees six thousand and two hundred only) towards the grant of dearness allowance to the staff paid from the E.E. fund. The A.G. is requested to place the amount at the disposal of the md. d. The Commr. should present the necessary bill at the Treasury to obtain payment of the amount or to have it adjusted. The expenditure will be now debited to "37. Education - Primary - Grants to local bodies for Primary Edn. - I.A. Local bodies - I.A.II. Ordinary areas - I.A.I.4. Teaching".

2. The D. need not refund to Govt. the excess dearness allowance grant drawn last year (Rs. 473) as this amount has been

48

taken into account in fixing the subsidy sanctioned in this memo.

3. As the d. depends on a subsidy from Provincial funds to avoid a deficit in the E.E. fund the arrears of dearness allowance should not be paid to the E.E. Staff. The attention of the Commr. is in this connection invited to Govt. Memo: No. 58483 C-1/46-1 Edn. dt 9.10.46.

9/1/47

10/1/47.

To the Commr. Srirangam (thro the E.M.C)
" Accountant-General (thro Finance)
" D.P.I.
" Exam. L.F.A
" L.F. Dept

C.F. 32 (a).

LOCAL ADMINISTRATION Department

From (Name) Sri A. Gopalakrishnan,

Designation Municipal Commissioner,

Station SRIRANGAM.

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

To

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

Thro' The Examiner of Local Fund Accounts and Chairman, Municipal Council.

EXAMINER OF LOCAL FUND ACCOUNTS 3613 17 SEP 1946 MADRAS

Enclosures:

No. Rc.Bl. 26/46. dated 10th September 1946.

Sir,

Audit Report - Elementary Education Fund - 1945-46
Refund of grant for 1945-46.

In submitting herewith a copy of para 4 of the Audit Report on the Elementary Education Fund accounts for 1945-46, I request that the amount of Rs. 472--10--8 refundable to Government may be adjusted from out of the grant of Rs. 9,686 claimed for 1946-47 in this Office letter Rc.Bl. 26/46 dated 14-6-1946. The closing balance of Rs. 466--5--5 for 1945-46 reported in the letter under reference has been altered to Rs. 472--10--8 by audit by increasing the credit under education tax.

A. Gopalakrishnan
Commissioner.

KRK/10-9/

Forwarded

K. V. Srinivasan.
Chairman.

50

L.F. 5/30
26.10.46

Examiner's Office.

Retransmitted to the Commissioner.

Since the grant claimed in his letter Rc.B.1 26/46 dated the 14th June 1946 has been sanctioned in G.O.No.1601 L.A., dated the 1st October 1946, the sum of Rs.472-10-8 referred to in paragraph 4 of the audit report on the Elementary Education Fund Accounts for 1945-46 may be refunded in cash into the treasury.

M.M. Shanbeda.
Deputy Examiner of Local Fund Accounts.

To The Commissioner,
Municipal Council, Srirangam.

MUNICIPAL OFFICE 28 OCT 1946 SRIRANGAM

EXAMINER OF LOCAL FUND ACCOUNTS 4668 31 OCT 1946 MADRAS

Submitted to the Examiner of L.F.A/cs.
2. Grant has not yet been sanctioned to cover the deficit in the elementary education fund. The grant sanctioned in G.O. no. 1601 L.A. dated 1.10.46 relates to the general account ordinary.
28.10.46 Commissioner

27

51

EXTRACT FROM THE AUDIT REPORT OF THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE SIRANGAM MUNICIPAL COUNCIL: TRICHINOPOLY DISTRICT-FOR THE YEAR 1945-46. (PARAGRAPH 4)

xx xx xx

While reviewing the budget estimate for 1946-47 it was expected that the elementary education fund would close with a deficit of Rs.4951/- at the end of 1945-46 and a grant of Rs.4951 was sanctioned in G.O.No.391 Education, dated 25-2-1946. As the year however actually closed with a surplus of Rs.472--10--8 this amount would need be ~~xxxxxxxx~~ refunded to Government.

xx xx xx

krk/10-9/ / TRUE EXTRACT /

52

L.F.No. 8254 28 C1 53

Office of the Examiner of Local Fund Accounts, M a d r a s, 21st January 1947. 26

4396

ASST. SECRETARY TO GOVERNMENT
22 JAN 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Forwarded.

2. The Commissioner may be directed to refund the amount of Rs.472-10-8 to Government without any further delay and without waiting for the adjustment of the amount from the next year's grant.

Assistant Examiner of Local Fund A/cs.

To

The Secretary to Government,
Education and Public Health Department.

54

EPH (C-1) 55

29

42/27/1 E. F. fund - Ml. Ch. Srirangam - Dearness allowance grant - 77
Excess drawn in 1945-46 - Refund.

2511

p.1 c/f — From the Commr., Srirangam Mty.,
No. Re. Bl. 26/46, d/ 10.9.46

p. 5 c/f — " " Endt. L. F. A. L.F. 8254, d/ 21.1.47

Memo: No. 4396 C-1/47-1 Edn, d/ 27/1/47

pp 47-48 c/f © — The attention of the Commr., Srirangam Mty. is invited to Memo: No. 57908 C-1/46-4 Edn., d/ 11.1.47 and he is informed that the sum of

p 3 c/f — Rs. 472-10-8 referred to in para 4 of the Audit Report of the E. F. fund for 1945-46 need not be refunded to Govt.

To the Commr., Srirangam Mty
(Thro' the C.M.O.)
" " Exr of L.F.A. 24/1/47

APO 2691

OM
29/1/47

56

EP.H(A)

B.E-1946-47-E.E. fund - Mc. Srirangam.

C. No. 3139 A/46 From the D.P.I., Rc. No. 76-B3/45-46, d/ 16.1.46 to the Commr., Srirangam Mcty, RC. B1. No. 1028/46, d/ 1.2.46. enclosed herein. The R.E. for 1945-46 and the B.E. for 1946-47 of the E.E. fund of the Mc. Dn., Srirangam, called for the following remarks.

2. **R.E. for 1945-46** (i) The Mc. Dn. was granted in Memo: 28964 A/45-3 Edn., d/ 25.9.45, a subsidy of Rs. 5,400 towards the payment of dearness allowance to the E.E. staff as there was no scope to raise the rate of tax in the Mcty. The R.E. is now expected to close with a deficit of Rs. 2,949. In their note on the general fund budget of the Dn., the F.A. deptt have stated that the contribution from general funds to E.E. fund cannot be increased. The Dn. has already been asked to adjust to its general funds the entire arrear toll compensation sanctioned to it. A further subsidy of Rs. 2,949 may be paid to the Council in the current year towards the payment of dearness allowance to the E.E. staff. Finance may see.

(ii) 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 the excess expenditure may be approved.

3. **B.E. for 1946-47** (i) The credit taken for contribution from general funds (Rs. 7214) is the same as in the sanctioned budget for 1942-43.

(ii) The provision under the heads "Staff - Salaries and allowances - Teachers - dearness allowance" is Rs. 11,858. The anticipated expenditure under this head is only Rs. 10898/-, according to the particulars furnished by the Commr. The Commr. may be asked to explain the need for the enhanced provision made.

3/A) H 9.3

(iii) In view of the unsatisfactory position of the E.E. fund, the Cl. may be told that its proposal to revise the scales of pay of Sch. teachers will be deferred

(iv) If a subsidy is paid to the Cl. as suggested in para 2(i) ante, the B.E. for 1946-47 will close with a deficit of Rs. 10,370. The Rct. Dept. have stated that in their note on the general fund budget of the Cl. that the general funds cannot afford to make any additional contribution to the E.E. fund and that the entire arrear till compensation grant that may be sanctioned to the Cl. next year will be required to meet the deficit in the general fund. As there is no scope to raise the rate of tax, the Cl will have to be paid a subsidy from Provincial funds to cover the deficit referred to above. This may however be considered in May '46 after the actuals for 1945-46 become available

4 With reference to para 3(ii) ante, a draft memo is submitted to defer sanction, the file may be sent to Finance for remarks.

9.2.46

Fin. (Exp.B)

Please see the notes on pp 1-2 ante. The proposals of Exp.H at A ante and B above may be agreed to

14.2.46

Ex.P.H. w.o. No. 466 Edn. dt 26.2.46

14.2.46

Ex.P.H(A)

Please see the letter of the Commr, Sriperumbudur dtd. at p29 c/f which is a reply to the memo on pp27-28 c/f. The Commr. reports that the anticipated expenditure in the current year under the head "Staff - Salaries and allowances - Masters" will be Rs. 32,302 against Rs 30,300 provided in the R.E. The deficit in the E.E. fund at the end of 1945-46 will be increased from Rs. 2949 to Rs. 4,951. A grant of Rs 4,951 will have to be sanctioned to the Cl in the current year against Rs. 2,949 suggested in para 2(i) ante and agreed to by Finance.

Para 2 of the Commr's letter on p 29 c/f. In the circumstances stated the provision under the head "Staff - Salaries and allowances - Masters" may be fixed at Rs. 11,640. The anticipated deficit at the end of 1946-47 will then be Rs 10,152. Finance have agreed that the question of granting a subsidy to cover the deficit in 1946-47 may be considered after the actual balances in the E.E. fund on 1.4.46 is known.

A draft order is submitted. Finance may see with reference to "M" above.

Ex.P.H.w.o.3139 A/46-3

25/2/46

Fin (Exp.B)

(Previous fin. note on p. 2 ante)

Please see the subsequent notes of Ex.P.H on pp 2-3 ante. The revised proposal of Ex.P.H. at "M" above may be accepted. (The total subsidy for the year will then be Rs. 10,351/- against the approx. of Rs. 12,212/- assumed previously. J.a.)

22.2.46

22.2.46.

Ex.P.H

C1

Fin no. 1062/Ex.P-1

22.2.46

Issue

28/2/46

E&P.H.CC-D 5

E.E. fund - Mpl. cl., Srirangam - Payment of dearness allowance with retrospective effect.

No. 57908C-1/46 From the Commr., Srirangam Mpty, Rc. RC. B1. 452/46, d/28.9.46.

The proposal of the Mpl. cl, Srirangam, is to pay the staff paid from the E.E. fund, dearness allowance at enhanced rates with effect from 1.7.46 instead of 1.1.45.

The E.E. fund budget of the cl for 46-47 revised with reference to the actual balance in the E.E. fund on 1.4.46, is expected to close with a deficit of Rs. 9,686. If the actual balance in the E.E. fund on 1.4.46 which represents the excess dearness allowance grant paid to the cl in 1945-46, is recovered, the deficit will be increased to Rs. 10,152. There is no means of covering this deficit except by the grant of a subsidy from Govt. funds.

(c) (t) G.O. 1552 Lgt., d/ 19.9.46 permits the grant of the arrears of d.a. referred to above only if the expenditure can be met from the Council's own funds, without a grant from Govt. As a subsidy may have to be paid to this cl, the present proposal may be negatived.

Lt. may see.

5/10/46 5/10/46

E&P.H WA S7908C-1/46-1

5/10/46

LOCAL ADMINISTRATION DEPT. 32067 6 OCT 1946 SECRETARIAT, MADRAS

Local Admn. Deptt.

Even after utilising the entire A.T.C. the Genl. Account of the Srirangam Municipal Council for 1946-47 - according to the orders on the Council's B.E. is expected to close with a deficit of Rs.17,378. This deficit will increase to Rs.20,037 as shown below:-

Deficit as per orders on the budget.	..	17,378
Arrears of dearness allowance to conservancy menials.	..	4,896
Increase in basic pay of conservancy menials.	..	1,379
Provident Fund bonus to conservancy menials.		266
Total.-		23,919

Additional income from surcharge on stamp duty.	..	3,882
Net deficit.		20,037

The General Account of the Council is therefore not in a position to meet any portion of the deficit under the Elementary Education Acct. nor is any portion of the A.T.C. available for adjustment towards deficit under this account. With these remarks the file may be returned to E.& P.H.Deptt.

S.S.S. 19.12.46

H. 19.12.46

E&PH 78748 2 0 DEC 1946 EDUCATION AND PUBLIC HEALTH DEPT.

E&PH(C-1)

According to the correct opening balance since reported by the Commr. (Rs 473) at the the E.E. fund budget for 1946-47 is expected to close with a deficit of Rs. 9679. If the opening balance in the E.E. fund on 1.4.46 ~~were exceed~~, which in fact represents the excess subsidy paid last year is recovered the deficit at the end of 1946-47 will be enhanced to Rs. 10,152. As Fit. have stated in the deficit in the E.E. fund cannot be met by additional contribution from general funds or by adjustment of arrear toll compensation grant, an advance subsidy equal to $\frac{2}{3}$ of the anticipated deficit may be paid to the D, the excess subsidy paid last year being recovered. The net sum payable to the D will be Rs. 6200 (in round figures). The Commr may also be told that the arrears of dearness allowance should not be disbursed to the E.E. staff, Finance may see.

Lr no 32067-1c 20/12/46

p7of

1015 2 ✓
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+ 473 ✓
10152

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− 473
6295

A

E&PH.W 57908(C-1)/46-3 23/12/46

20/12/46

21/12/46 Received (Exp. A)

(Please see the notes on ff 1-2 above.)

The proposals of E. P. H. at A above may be accepted.

JR 6.1.47

G.S. 6.1.47

A draft memo is submitted.

8 JAN 1947 E&PH E&PH(C-1)

1198

ASST. SECRETARY TO GOVERNMENT 4 JAN 1947 FINANCE DEPARTMENT d-53 Exp A

d-53 Exp A