

Put away
2/7/3

Seott. II-27-87,004-18-11-45.

Man and P.H.

(194 .) Department.

①

MS. . SERIES.

G.O. No.

551 Man.
(551)

Dated

12.3.46.

[Despatch Abstract.]

1.1.1 - 1946-1947 - H.E. Fund - Ml.Cl. Qadiyattam - Orders passed.

Back Papers.

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

Further Papers.

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

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.NO.59-B.3/45-46, dated 24-1-1946.

SUBJECT:- Elementary Education Fund - Budget Estimate for 1946-47-
Municipal Council, Gudiyattam.

Submitted.

2. The budget is explained by the Commissioner in his note accompanying the budget.

3. The amounts shown against "Collection Charges" on the receipts 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".

4. Expenditure under "Ordinary" in the Revised Estimate for 1945-46 in excess of the sanctioned budget. Sanction of Government is necessary for the increased expenditure.

5. Budget Estimate for 1946-47.
The usual summary has not been enclosed.

6. 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. The expenditure under "Ordinary" is in excess of the receipts and hence the budget closes with a deficit.

8. The accommodation provided for almost all the boys' schools and for three muslim girls' schools is inadequate. The management has not taken any steps to rectify these defects although the defects were pointed out last year.

9. Many schools are in need of additional equipment.

10. Leave salary and dearness allowance are paid.

11. The Council's resolution has not been sent. It is being called for and will be submitted on receipt.

for Director of Public Instruction.

To

The Secretary to Government,

Education and Public Health Department.

Kp.26-1.

ELEMENTARY EDUCATION:-

Revised Budget for 1945-46.

The revised budget for 1945-46 under Elementary Education account opened with a deficit balance of Rs. 2,010. Receipts under tax head has been calculated at 98% of the demand. The total receipts under all heads including contributions and grants amounted to Rs. 37,040/-. The total expenditure amounted to Rs. 38,890/- and the accounts close with a deficit balance of Rs. 3,780/-.

Receipts - Ordinary.

A sum of Rs. 9,310/- was sanctioned in G.O. No. 1623 Adn dated 12-10-1945 to meet the extra expenditure involved in payment of dearness allowance to the staff. In para 4 of the this G.O. it is stated that the payment of further subsidy towards the deficit will be considered early in January 1946. The Government are therefore requested to sanction the payment of further subsidy to the extent of the deficit.

Other items call for no remarks.

Expenditure - Ordinary.

The increase under salaries in due to the payment of dearness allowance at the enhanced rates.

Expenditure - Capital.

The amount of Rs. 500/- provided under furniture and apparatus has been deleted as there is no scope of purchasing the same within the end of the year as the cost of material is prohibitive.

Elementary Education.

Budget estimate for 1946-47.

The Budget estimate under elementary Education Account ordinary opens with a deficit balance of Rs. 3,780/-. A sum of Rs. 27,130 is anticipated under receipts. A sum of Rs. 39,240/- is provided under expenditure. The Budget will thus close with a deficit of Rs. 45,890/-. During 1945-46 a sum of Rs. 9,310/- was sanctioned as subsidy and a further sum was also promised towards payment of dearness allowance. During 1946-47 no credit has been taken under this head. It is hoped that the Government will be pleased to sanction a subsidy equal to the deficits during the course of the year.

Receipts - No remarks.

A sum of Rs. 500/- is proposed to be transferred to capital account towards the cost of furniture and equipment.

Expenditure - No remarks.

Provision has been made only for all obligatory expenses. Provision could not be made for appointment of lady supervisor for elementary schools for want of funds and for the appointment of Secondary Grade mistresses for the Nellorepet and Santhapet Girls' Schools.

R. V. V.
Commissioner.

P.T.O.

S
11/1/46

C. ELEMENTARY EDUCATION ACCOUNT:-

Teachers.	28-2/2-40	27
Secondary Grades:		
One on Rs. 27/-	-do-	100
Four on Rs. 25/- each.	-do-	
Higher Grades:	20-1/2-24-2/2-30	
One on Rs. 20/- each.	-do-	140
One on Rs. 21/- each.	-do-	63
One on Rs. 22/- each.	-do-	110
One on Rs. 23/- each.	-do-	46
One on Rs. 24/- each.	-do-	48
One on Rs. 25/- each.	-do-	234
One on Rs. 26/- each.	-do-	20
One on Rs. 28/-	-do-	150
One on Rs. 30/- each.	-do-	

Lower grade.	20-1/2-25	
One on Rs. 20/- each.	-do-	60

Mistresses.	25-2/2-45	
Secondary Grade.	-do-	29
One on Rs. 29/-	-do-	
Higher grade.	20-1/2-24-2/2-30	
One on Rs. 20/- each.	-do-	100
One on Rs. 21/- each.	-do-	63
One on Rs. 22/- each.	-do-	154
One on Rs. 23/- each.	-do-	23
One on Rs. 24/-	-do-	24
One on Rs. 25/-	-do-	25
One on Rs. 26/-	-do-	26
One on Rs. 28/- each.	-do-	50
One on Rs. 31/- each.	-do-	62
One on Rs. 33/- each.	-do-	33
One on Rs. 35/-	-do-	70
Duty allowance to 17 head teachers.		17

	1688
for a year.	20256
Leave allowance.	504
	20760

Dearness allowance for 69 teachers at Rs. 16/- per teacher.	12248
Leave allowances.	352
	13600

R. V. 12/1/40
COMMISSIONER.

Handwritten calculations and notes at the bottom left of the page, including sums like 1529, 3860, 3327, 4323, 2625, 7018, 43960, 753, 4613, 421, 15920, 4611, 21357.

Head of Account.	Budget estimate for 1945-46 (2)	Revised estimate for 1945-46 (3)	Estimated deficit or excess for (4)	Budget estimate for 1946-47 (5)	Actual for 1944-45 (6)	Actual from April to September 1944 (7)	Actual from April to September 1945 (8)	Explanation for variations (9)
SUBSIDIARY ACCOUNTS—cont.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
B. LIGHTING ACCOUNTS (WHERE LIGHTING TAX IS LEVIED)—cont.								
Add amount relating to endowments shown under 'H' Endowments account.								
(For details—vide Subsidiary Account.)								
Grand total ..								
Expenditure—Capital.								
1. Equipment ..								
2. Investments ..								
3. Other charges ..								
Total ..								
Add amount relating to endowments shown under 'H' Endowments account.								
(For details—vide Subsidiary Account.)								
Grand total ..								
Total—Expenditure—Ordinary and Capital.								
Closing balance ..								
Grand total, including closing balance ..								
C. ELEMENTARY EDUCATION ACCOUNT.								
Receipts—Ordinary.								
Opening balance—	460	2010		3860	1200	1200	1548	
1. Education tax—								
Gross collection ..	8200	8870		8820	6436	2550	3228	
Deduct collection charges ..		810		860	457			
Net ..	8200	8060		7960	5979	2550	3228	
2. Fines and penalties under the Elementary Education Act.								
3. Income from investments, etc.								
4. School fees ..	200	200		200	239	120	145	
5. Contributions ..					300			
6. Other receipts ..	100	50		50	54	10	25	
7. Government grant—								
(i) Under section 37 of the Elementary Education Act.	2150	2200		2200	2122		1440	
(ii) Under proviso to section 37 of the Elementary Education Act.	7020	7020		7020	11864	4880	1480	
iii) Payment of dearness allowance.		9310						

Handwritten totals at the bottom right: 25177, 79041.

$$\begin{array}{r} 39377 \\ - 205 \\ \hline 36322 \end{array}$$

37700
36328
1372

$$\begin{array}{r} 39200 \\ - 3328 \\ \hline 36372 \end{array} \qquad \begin{array}{r} 40600 \\ - 11359 \\ \hline 29241 \end{array}$$

Head of Account. (1)	Budget estimate for (2) 1945-46	Revised estimate for (3) 1945-46	Estimated def- cit or excess for (4)	Budget estimate for (5) 1946-47	Actual for (6) 1944-45	Actuals from April to Sep- tember, 1944 (7)	Actuals from April to Sep- tember, 1945 (8)	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—cont.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
C. ELEMENTARY EDUCATION ACCOUNT—cont.								
Expenditure Capital—cont.								
Add amount relating to endowments shown under 'H' Endowments account. (For details, vide Subsidiary Account.)								
Grand total	500	-		500	802	310		
Total, Expenditure—Ordinary and Capital.	34180	38890		39740	38969	17250	18891	
Closing balance	6780	3860		15470	2005	8480	14123	
Grand total, including closing balance	27400	35030		23770	31964	25770	4768	
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.								
Receipts—Ordinary.								
Opening balance—								
1. Water-supply—								
(1) Water-tax—								
Gross collections ..								
Deduct charges incidental to adminis- tration and collection.								
Net ..								
(2) Collection for excess water ..								
(3) Fines, penalties, etc. ..								
(4) Government grants ..								
(5) Deduct refunds ..								
Total ..								
2. Meters—								
(1) Meter rents ..								
(2) Fines, fees, etc. ..								
(3) Deduct refunds ..								
Total ..								
3. Drainage—								
(1) Drainage tax—								
Gross collections ..								
Deduct collection charges ..								
Net ..								
(2) Miscellaneous receipts (Sewage farm) ..								
(3) Government grants ..								
(4) Deduct refunds ..								
Total ..								

Statement quoting authority for grants and contributions for which
credit is taken in the budget.

Particulars of credit.	Amount re- vised Budget for 1945-46	Amount Bud- get Estimate for 1946-47	Authority.
------------------------	---	--	------------

Education - Elementary-
Non-voted and voted under
provision to Sec. 37 of the
Elementary Education Act.

7020

7020

G.O.No.553
Edn., dated
10-4-1945 and
G.O.No.
594 Edn.,
dated 16-4-45.

Subsidy for payment of
dearness allowance to staff
paid for the Elementary
Education fund.

9310

G.O.No.1623
Edn., dated
12-10-1945.

Contribution from
Government in respect of
Education tax at 1 and 1/3%
of the property rentals.

2200

2200

G.O.No.530
Edn., dated
6-4-1945.

Municipal Office,
Gudiyattam, 9-1-46

R. V. S. Iyer
COMMISSIONER.

P.T.O.

Statement showing the details of contingent charges.

	Stationery.	Postage.	Rents taxes & rates.	Furni- ture.	Miscellaneous
<u>Elementary Education.</u>					
1944-45.	300	..	1405	..	500
1945-46.	400	..	1590	50	380
1946-47.	400	..	1660	90	450

R. Va. 12/1/46
COMMISSIONER.

S
11/1/46

C.F. 32.

From (Name) Dr. S.R.U. Savor, M.A.,
D.S.O., I.E.S.,
Designation Director of Public
Instruction,
Station Madras.

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

Enclosures: R.O.P. No. 59-B.3./45-46 dated 18th February 1946.



Subject:- Elementary Education Fund - Budget Estimate for
46-47-Municipal Council, Gudiyattam- Council's
resolution - submitted.
Reference: My endorsement No. R.O.P. 59.B.3/45-46 dated
24-1-46.

In continuation of my endorsement referred to above,
I submit herewith a copy of the Council's resolution No. 555
dated 5-1-46.

pp 13-14

For Director of Public Instruction, Madras.

AN/19/2/

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Proceedings of the Municipal Council, Gudiattam passed at its meeting held on the 5th Jan: 1946

Council Resolution No 555 dated 5-1-46.

Budget estimate of this Municipality for 1946-47 and the revised budget for 1945-46 relating to general and elementary education funds.

The Budget Estimate for 1946-47 and the Revised Budget for 1945-46 both under general account and Elementary Education Account as presented by the Commissioner are passed with the following alterations.

(1) The transfer of hospital savings from General Funds to the water supply and drainage fund amounting to Rs.4,220 in the Revised Budget and Rs.4,230/- in the Budget Estimate will be deleted. Since this council is running a separate Municipal Ayurvedic Dispensary for the past 5 years on which a considerable amount is spent year after year, no amount could now be earmarked as hospital savings and so there is no necessity for such a transfer. The Government will be requested to waive this contribution permanently. The savings so effected in the General funds amounting to Rs.8,450/- will be provided for the following civic amenities.

- | | |
|---|-------------|
| (a) A park in the Robinson Tank bund. | Rs.500-0-0 |
| (b) Improvements to Nehru's parks. | Rs.500-0-0 |
| (c) Provision for the appointment of two secondary grade Urdu knowing teachers for the Municipal high school. | Rs.1000-0-0 |
| (d) Construction of latrines. | Rs.1500-0-0 |
| (e) Free supply of Milk to the poor children and expectant mothers. | Rs.1500-0-0 |
| (f) Extension of the existing shed in the bus stand. | Rs.1000-0-0 |
| (g) Contribution for the running of the Unani Dispensary. | Rs. 500-0-0 |

P.T.O.

- 2 -

14 (h) To put up additional electric lights in the Katpadi road up to Tirumagal mills and the Bodipet road and Bodipet Rs. 1950-0-0
Total. 8450-0-0-

(2) Provision amounting to Rs. 15,000/- will also be made in the Budget for improved surfacing (bitumin ~~crack~~) of the Railway station road and Thalayatham Bazaar and this amount will be met by obtaining half grant and half loan from the Government.

(3) A further sum of Rs. 15,000/- will also be provided in the Budget for the construction of a causeway ^{across} the river Koundanya and this expenditure will also be met from half grant and half loan from Government.

The roads referred to above are important marketing roads and the Government are bound to pay for their upkeep as they do in the case of roads belonging to District Boards.

(4) Due to the payment of dearness allowance to the Municipal employees there is huge deficit under Elementary Education account and water supply and Drainage Account. Even in the General account due to the increased expenditure under dearness allowance, funds could not be diverted for other essential amenities and improvements to the town. The Government are therefore requested to bear the entire expenditure under dearness allowance amounting to Rs. 58280/- under all heads as per the statement attached to the Budget. If the entire amount is sanctioned and paid, the loans referred to in items 2 and 3 may not be required.

The post of the nursing orderly in the Municipal Ayurvedic dispensary will be converted to that of a midwife.

(True extract)

M.V. DORAISWAMI MUDALIAR.
Chairman.

R. V. 12/2
Commissioner.

15

Extract of the notes of the L.A. Department from their file re:
B.E. - 1946-47 - General funds - Ml. Cl., Gadiyattam. (9)

Transfer to Elementary Education Account.

The contribution agreed to in 1942-43 viz. Rs. 10,210 has been provided in the estimates. In 1945-46 E.E. budget Rs. 10,210 was approved. The E.E. budget for 1945-46 closes with a deficit of Rs. 3,860. As the general account also closes with a deficit in 1945-46, even after diverting the entire arrear toll compensation, the contribution cannot be increased from general funds. The E.E. budget for 1946-47 closes with a deficit of Rs. 15,970. The general fund budget also closes with a deficit and cannot increase the contribution. A portion of the deficit Rs. 8,964 in the E.E. fund can however be met from the arrear toll compensation in 1946-47. E and P. H. will however examine how the remaining deficit should be wiped off.

Revised with reference to paras 2, 4, 5 and 8 on pp. 1-3 ante, the R.E. of the Gadiyattam Ml. Cl. for 1945-46 under the General Acct. - Ordinary closes with a deficit of Rs. 12,128. The Council may be permitted to adjust at its General account the entire arrear toll compensation of Rs. 11,918 admissible this year. There will then remain an uncovered deficit of ~~Rxxxxxx~~ Rs. 210 which the Council may be directed to avoid by economy in expenditure.

The year 1946-47 will then commence with a nil balance. Revised with reference to paras 2-5 and 9 on pp. 1-3 ante, the B.E. will close with a deficit of Rs. 5,354. The Cl. may be directed to reduce the capital expenditure from General funds and thereby save Rs. 2,400. It may be permitted to wipe off the remaining deficit of Rs. 2,954 by adjusting an equal amount from the arrear toll compensation that may be sanctioned next year. As the E.E. budget also closes with a deficit of Rs. 15,970, the balance of the arrear toll compensation viz. Rs. 8,964 may be made available to cover a portion of the deficit. Cl. should be asked to secure the minimum balance in the General account by retrenching expenditure. The

J.L.W. 28/2/46.

27/1/43
 C. No. 5229C-1/46
 B.E-1946-47 - E.E. fund - Ml. cl., Gudiyattam.
 Orders passed
 from the D.P.I., R.O.P. No. 5983/45-46, dt. 24.1.46
 and 18.2.46.
 G.O. (Ms) 581
 Edn., dt. 12.3.46

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 Ml. cl., Gudiyattam.

2. R.E. for 1945-46 (i) The cl. is
 eligible for Govt contribution under section 37
 of the E.E. Act in respect of the tax collected by
 it at one and one-third percent per annum of
 property rentals, with reference to G.O. 530 Edn.
 dt. 6.4.45. The credit taken under this head
 should, therefore, be provisionally raised from
 Rs. 2,200 to Rs. 2,729.

(ii) Revised with reference to the orders
 above, the R.E. for 1945-46 of the E.E. fund of the
 Ml. cl., Gudiyattam is expected to close with
 a deficit of Rs. 3,328. The Govt sanction the
 payment to the Ml. cl., Gudiyattam, in the
 current year, of a subsidy of Rs. 3,328 (Rupees
 three thousand, three hundred and twenty eight
 only) towards the grant of dearness allowance to
 the staff paid from the E.E. fund. The Accounts
 General is requested to place the amount at
 the disposal of the Ml. cl. 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 debited
 to "371. Education - Primary - Grants to

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. cl., Gudiyattam.

2. R.E. for 1945-46 (i) The cl. is eligible ^{in 1945-46} for Govt contribution under section 37 of the E.E. Act ^{in 1944-45} in respect of the tax collected by it at one and one-third percent per annum of property rentals, with reference to G.O. 530 Edn. 2/6.4.45. The credit taken under this head should, therefore, be provisionally raised from Rs. 2,200 to Rs. 2,729.

(ii) Revised with reference to the order above, the R.E. for 1945-46 of the E.E. fund of the M. cl., Gudiyattam is expected to close with a deficit of Rs. 3,328. The Govt sanction the payment to the M. cl., Gudiyattam, in the current year, of a subsidy of Rs. 3,328 (Rupees three thousand, three hundred and twenty eight only) towards the grant of dearness allowance of the staff paid from the E.E. fund. The Accounts General is requested to place the amount at the disposal of the M. cl. 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 debited to "37 l. Education - Primary - Grants to

local bodies for Primary Education - 1. A. local bodies - 1. A. I. Ordinary areas - 1. A. I. 4. Teaching - Authorized.

(iii) The cl. is permitted to raise the provision made under the head "Extraordinary" from Rs. 33,680 to Rs. 39,700.

3. B.E. for 1946-47 (i) for the reasons stated in para 2(i) above, the credit taken under the head "Govt. grant under Section 37 of the E.E. Act" should be raised from Rs. 2,200 to Rs. 2,953. This amount is liable to further revision with reference to the actual amount of education tax realised and adjusted to the E.E. fund in 1945-46

(ii) Revised with reference to the orders above, the B.E. for 1946-47 is expected to close with a deficit of Rs. 11,359. To avoid a portion of this deficit, the cl. should adjust to the E.E. fund a sum of Rs. 8,964 from the arrears toll compensation grant likely to be sanctioned to the cl. next year ^{which will reduce} (the deficit will then be reduced to Rs. 2,395. The question of sanctioning a subsidy to cover this deficit will be considered next year.

(iii) The Commr. is requested to report in due course the actual balance in the E.E. fund at the end of the year 1945-46.

4. An extract of the remarks of

p 21 e f of e

p 7 e f

a plante

(para (ii) & para (i))

p 5 e f and para 3 (i) on

p 12 f

p 7 e f and para 3 (iii) on p 12 e f

para 3 (iv) on p 22 e f

11359 ✓
- 8964 ✓
2395

the D.P.I. in paras 3, 8 and 9 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 Commissioner, Gudiyattamilly (Thru the C.M.C.)
- " " Accountant-General (para 2 (ii) only) (Thru Finance Deptt)
- " " D.P.I.
- " " Exr of L.F.A
- " " L.A. Department

9.3.46

9/3/46

11/3/46

13-3-46

Annexure

P.T.O.

Annexure			
	Rs	Expenditure	Rs
Opening balance (as revised)			
Receipts		1. Staff -	
Education tax	8,820	Salaries and allowances, Masters	34,360
School fees	200	Contributions to P.F.	1,100
Other receipts	50	Tax Colln. charged	860
Govt. grant		2. Contingencies & Equipment	
(i) under section 37 of the E.E. Act	2,953	Contingencies	1,660
(ii) under the proviso to Sec. 37 of the Act	7,018	Horse rent	750
(iii) Amount to be adjusted from arrears toll comp'n grant	8,964	Other items	
Contribution from general funds	10,210	Equipment	90
Deduct		Furniture & apparatus	100
Refunds	- 10	Repairs to buildings	500
Amount transferred to capital	- 500	4. Interest on and re-payment of debt	680
Total (ordy)	37,705	Total (ordy)	40,100
Capital		Capital	
Amount transferred from ordinary	500	Furniture & apparatus	500
Total (ordy & cap)	38,205	Total (ordy & cap)	40,600
Total (including opening balance)	38,205	Def. closing balance (deficit)	-2,395

9/3/46
a/3/46
11/8/46

12 NRS / EOP.H (C-1)
B.E. - 1946-47 - E.E. fund - Ill. cl, Indiyattam.
C.M. 5229C/46 from the D.P.D., R.O.P.N. 5983/45-46, d/24.1.46 and 18.2.46
The R.E. for 1945-46 and the B.E. for 1946-47 of the E.E. fund of the Ill. cl, Indiyattam, call for the following remarks

1. R.E. for 1945-46 (i) The cl is eligible for Govt contribution under section 37 of the E.E. Act, in respect of edu. tax collected by it at 1 1/2 p.c. with reference to G.O. 530 Edn, d/16.4.45. The cl. has taken credit for contribution only in respect of the tax collected by it at the rate in force before 15.7.41. The credit taken may be raised from Rs 2,200 to Rs 2,729.

(ii) Revised with reference to the suggestion above, the R.E. is expected to close with a deficit of Rs 3,328.

(iii) The cl. was already paid a subsidy of Rs 9,310 towards the payment of dearness allowance to the E.E. Staff. In their note on the gl. fund budget of the cl., the L.A. de pth have stated that the general fund cannot make any additional contribution to the E.E. fund as that fund is expected to close with a deficit even after adjusting the entire arrears toll compensation grant sanctioned in the current year. A further subsidy of Rs 3,328 may be paid to the cl. in the current year.

(iv) The provision made under the head "Expenditure - Ordy" 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.

(v) The credit taken for contribution from general funds (Rs 10,210) is the usual contribution. (ii) The credit taken for contribution from general funds (Rs 10,210) is the usual contribution. (iii) Revised with reference to the suggestion above and if a further subsidy of Rs 3,328 is paid to the cl.

in the current year, the B.F. for 1946-47 will close with a deficit of Rs 11,359.

(iv) In their note on the gl. fund budget of the C.A. the R.A. depts have stated that the general fund account is expected to close with a deficit and that the contribution from gl. funds cannot be increased. They have, however, stated that a sum of Rs 8,964 will be available from the arrears till compensation grant likely to be sanctioned to the cl. next year, for meeting a portion of this deficit. If this amount is adjusted, the deficit will be reduced to Rs 2,395. A subsidy from Provincial funds will have to be paid to the cl., as there is no scope for increasing the rate of edn. tax. This question may be examined after the balance in the E.F. fund on 1.4.46 is known.

4 The question of recovering the subsidy already paid does not arise, as the R.E. as well as the B.F. work at a deficit.

5 Finance may see.

5/3/46 Finance

Finance (Exp-B).

Please see para 2(111) of note on p.1 above.

A subsidy of Rs 9,310 was sanctioned to the

Gudiyattam Municipal Council in the current year towards payment of dearness allowance. Even after this grant, the R.E. of the Elementary Education Account for the current year is expected to close with a deficit of Rs 3,328. E.P.H. propose to sanction this amount as a further subsidy towards payment of dearness allowance in order to wipe off the deficit.

The expenditure on payment of dearness allowance for one full year is reported to be Rs 13,248 -- vide p.4 C.F.

The anticipated expenditure in the current year is likely to be not less than Rs 13,248 as arrears/for the ~~period~~ months

January & February 1945 would have been drawn in the current

Year. As the amount of subsidy proposed to be now sanctioned together with the amount already sanctioned will not exceed

the total anticipated expenditure on payment of dearness allowance in the current year, this department may agree to the sanction of a further subsidy of Rs 3,328 to cover the anticipated deficit.

2. No remarks are called for at present on the question of sanctioning a subsidy next year.

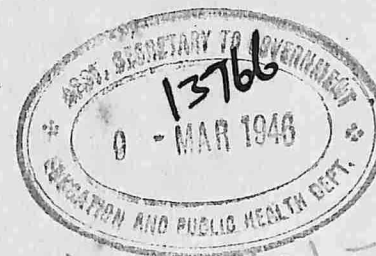
7.3.46 7/3/46.

8.3.46

E.P.H.

E.P.H. (C-1)

Sumo. 13117 CB-1
8.3.46



3328 ✓
9310 ✓
12638

φ @ 1/2

Rs 14,150

The presumption of the Finance dept in their note at 'x' on pp 2-3 above is correct. The provision made in the R.E. for the payment of dearness allowance is Rs 14,150. The amount of subsidy now proposed to be paid (Rs 3,328) together with amount already paid (Rs 9,310) will be less than the anticipated expenditure on payment of dearness allowance in 1945-46.

A draft order is submitted

5/3/46 5/3/46



Expend. 5229C-1/46-1

6.3.46

13117

2/2/46

10/10/45

12/10/45

1/4/46

Rs 3328 +
69310
12638

the first three weeks of the year
the second three weeks of the year
the third three weeks of the year
the fourth three weeks of the year
the fifth three weeks of the year
the sixth three weeks of the year
the seventh three weeks of the year
the eighth three weeks of the year
the ninth three weeks of the year
the tenth three weeks of the year

1/23/46
1/23/46
1/23/46

E 84 H (C-1)

The presumption of the Finance
Dept in their letter at 1/23/46 is
correct. The Finance Dept in the R.E.
for the payment of Government advances
to 1/23/46. The amount of \$1,150.
proposed to be paid (1/23/46) together with the
amount already paid (1/23/46) will be \$1,150.
The entire expected expenditure on payment
of Government advances in 1946 is \$1,150.

1/23/46
1/23/46

1/23/46

1/23/46
1/23/46

1/23/46
1/23/46