Put away

Ms
28/3/46

Sectt. II-27—37,004—16-11-45.

E&PH (1946) Department.

①

Ms SERIES.

G.O. No. 566 / Edn

Dated 13.3.1946

[Despatch Abstract.]

Budget Estimate, 1946-47 - Elementary Education Fund - Municipal Council, Srivilliputtur - 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.

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(2) 1

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.NO.84-B-3/45-46, DATED 16-1--1946.
£@£

SECRETARY TO GOVERNMENT
21 JAN 1946
AND PUBLIC HEALTH DEPT.

Elementary Education Fund - Budget Estimate for 1946-47 - Municipal Council, Srivilliputtur.

Submitted.

will be incorporated in the draft

✓2. Revised Estimate for 1945-46.
The credit taken under "Government grant under sec. 37 of the Act" should be shown against "Government grant under the proviso to Sec. 37 of the Act".

3549 (Y)

3. The credit taken under "subsidy from Government for payment of dearness allowance" may be raised to Rs.1790/- with reference to G.O.No.1623 Edn dated 12-10-45.

p10 infra

p14 cf (F)

4. Expenditure under "ordinary" is in excess of the sanctioned budget. Further a sum of Rs.2,100/- is provided under "capital- lands and buildings" while there is no such provision in the sanctioned budget. Sanction of Government is necessary for the increased expenditure. p9 infra

p9 infra

will be incorporated in draft

✓5. Budget Estimate for 1946-47.
As remarked in para (2) supra the credit taken under Government grant under Sec. 37 of the Act may be shown against "Government grant under the proviso to Sec.37 of the Act".

✓6. The accommodation provided for 3 boys' schools and one girls' school is inadequate. The management should take steps to rectify this defect.

✓7. The Mohammadan Boys' school and the Perumalpatty Municipal Girls' School are in need of an additional teacher each.

P.T.O.

8. One boys' school and one girls' school are in need of additional equipment.

9. Leave salary and dearness allowance are paid.

for Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department.

RVR 18/1/-

Sd
18/1.

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(3)

Roc.B16345/45.

Municipal Office, Srivilliputtur
Dated 27th December 1945.

DIRECTOR OF PUBLIC INSTRUCTION
2-JAN 1946
MADRAS
Rp84 B3/46

From
Sri S.Rangaswami Mudaliar,
Commissioner,
Srivilliputtur Municipality.

To
The Secretary to Government of Madras,
Education and Public Health
Department, Madras.
Through the Director of Public
Instruction, Madras.

Sir,

Budget Estimate - Srivilliputtur Municipal Council - Elementary Education Account - 1946-47 - Submission of.

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p9 et seq

p7 supra

The Elementary Education Fund Account Budget Estimate of this Municipality for the year 1946-47 in duplicate together with the prescribed enclosures is sent herewith. A copy of Resolution No.359 dated 22--12--45 of the council passing the Budget Estimate is also attached herewith.

2. There are no rent-free buildings occupied by the council for school purposes. The provision made under capital relates to the equipment to be provided to the Arachipatti Boys' Schools as recommended by the District Educational Officer during his last visit.

3. It is certified that the provision made in the budget in regard to the staff equipment, accommodation etc. is based on the actual requirements of each school. Provision for an additional teacher for ~~the~~ appointment to the Municipal Perumalpatti Girls' School has also been made as suggested by the educational authorities.

S.Rangaswami.
Commissioner. 30/12

G.S.28/12.

Forwarded.

P. Ramiah Nadar
Chairman.
30/12/45

30.12.45.

30.12.45

30.12.45

(4) 5

Srivilliputtur Municipality.

Proceedings of the Sub Committee constituted in M.C.R.No.320 and 321 dated 18--12--45 to consider the Budget Estimate of the General and Elementary Education Fund accounts of the Municipality for the year 1946-47 held in the Municipal Office at 9-30 A.M. on 22--12--45.

Present:--

1.	Sri	P.Ramiah Nadar.	Chairman.
2.	"	T.A.Srinivasa Iyengar	Councillor.
3.	"	M.Govindan, B.A.,	"
4.	"	G.Muthuswami	"
5.	"	N.B.Sivagaminatha Pillai.	

General Fund Account.

1. Receipts under Motor Vehicles Taxation Statutary compensation for the year 1945-46 may be raised by Rs.984/-.

2. The Committee resolves to continue the present rate of 8¼ % of property tax per half year and to levy cart and vehicle and animal tax at maximum rates as provided in the Act from 1946-47.

The following alteration and modification in the Budget Estimate prepared by the Commissioner are necessary.

Receipts. The items noted hereunder may be taken credit in the Budget Estimate.

(i)	Excess credit under Motor Vehicle taxation Act compensation, additional toll compensation and arrear toll compensation grants.	Rs.4170/-
(ii)	Entertainment tax Act proceeds.	" 3000/-
	Total Rs.	7170/-

Expenditure - Ordinary.

The provision made for the item noted below may be deleted.

(i)	Opening of a maternity and child welfare centre	Rs.3430/-
(ii)	To reduce the provision under Cholera contingencies etc.	,,1000/-

Expenditure -Capital.

(i)	To reduce the provision made under public health preventive medicine capital works which are not urgent.	Rs.7500/-
	Total Rs.	11930/-

Contribution to Water Supply and drainage fund towards arrear hospital savings and annual contribution may be post-poned. Rs.13406/-

If the Budget Estimate is revised as suggested above the statutary minimum closing balance is obtained. Hence the levey of Elementary Education Tax proposed may be dropped.

Elementary Education Fund Account. The post of Conductress to Municipal Girls' School may be abolished from 1946-47.

The Revised Estimate for 1945-46 and the Budget Estimate for 1946-47 may be passed as stated above.

(Sd) P.Ramiah Nadar,
,, T.A.Srinivasa Iyengar.
,, M.Govindan.
,, G.Muthuswami.
,, N.S.Sivagaminatha Pillai.

(True Copy)

S Rangaswami
30/12

Municipal Office,
Srivilliputtur
Dated 27-12-45

30-12-45

Copy of Municipal Council's Resolution No.359 dated 22-12-45.

Subject.

Read the Revised Estimate of receipts and charges for 1945-46 and Budget Estimate for 1946-47 together with the Establishment Schedule of the Elementary Education Fund of this Municipality.

RESOLUTION:-- Sub Committee's report accepted and the Budget Estimate passed.

(Sd) P.Ramiah Nadar,
Chairman.

(True Copy)

S Rangaswami
Commissioner. 30/12

Municipal Office,
Srivilliputtur,
Dated 27--12--1945.
G.S.28/12.

30.12.45
30.12.45

8

9

(6)

Budget Estimate for 1946-47 and Revised Estimate for 1945-46 of the Elementary Education Fund of the Municipal Council, Srivilliputtur.

Head.	Opening Balance.	Receipt.	Expenditure.	Balance.
Ordinary.	90	~~[illegible]~~ 19575	19530	135
Capital.	10	200	300	- 90

Actuals for 1944-45.	Revised Estimate for 1945-46.	Heads.	Budget Estimate for 1945-46.	Remarks.
Rs. 35	Rs. 75 ✓	Opening Balance.	Rs. 100	Nil
		Receipts - Ordinary.		
		1. Education Tax.		
		2. Fines and Penalties under the Elementary Education Act.		
		3. Income from investments.		
		4. School fees.		
		5. Endowments.		
		6. Contribution.		
1		7. Other receipts.		
		8. Government grant.		
3376 2404 972 3376	3375 3376 ✓	(i) Under Section 37 of the Elementary Education Act.	3375 3376 ✓	
		(ii) Uder proviso to Section 37 of the Elementary Education Act.		
1023	1790 1400	Subsidy from Government for Dearness Allowance.	—	
11250	14200 12000	9. Contribution from the General Account.	16200 6900	
		10. Investments realized.		
	17.166	11. Advances recovered.		
		Deduct refunds.		
1100	— 2100	Deduct amount transferred to Capital.	—	
14550	18975 15.066	Total.	19575	10276
		Receipts - Capital.		
		Lands and Buildings.		
		1. Government grants.		
		2. Endowment and contributions.		
		3. Loans.		
—	2100	4. Contribution from General Account ordinary.	200	
		5. Investments realized.		
	2100 ←	6. Add amount transferred from ordinary.		
1100	—		—	
1100	2100	Total.	200	
15650	21075 17.166	Total Ordinary and Capital.	19775	
15685	21150 17.241	Grand total including opening balance.	19875	
		Expenditure - Ordinary.		
		1. Staff.		
12079	10350	Salaries and allowances.	10830	✓
806	6575	Dearness allowance.	6530	✓ 17360
472	475 17400	Contribution to Provident Fund.	540 [illegible]	

10

Actuals for 1944-45.	Revised Estimate for 1945-46.	Heads.	Budget Estimate for 1946-47	Remarks.
	17400	Education Tax - Collection charges.	17900	
		Travelling allowance.		
		Stipend of teachers sent for training.		
		(2) Contingencies and Equipment.		
410	455	(i) Contingencies - House Rent.	560	
575	475	Other items.	520	
		~~(iii)~~		
..	410	Dearness Allowance.	..	
		(ii) Equipment.		
60	30	Furniture and apparatus.	80	
79	100	Library Books and Maps.	50	
—	20	Other items.	20	
		(3) Prizes and Scholarships.		
40	60	(4) Repairs to Buildings.	400	
		(5) Interest on repayment of debt.		
		(6) Investments made.		
		(7) Advances recoverable.		
14521	18950	Total.	19530	19.530
		Expenditure - Capital.		
1089	2100	1. Lands and Buildings.	—	
		2. Equipment.		
		(1) Furniture and apparatus.	300	
—	—	(2) Library books and maps.		
		(3) Investments made.		
		(4) Other items.		
1089	2100	Total.	300	
15610	21050	Total Expenditure - Ordinary and Capital.	19830	19530
75	-3809 100	Closing balance.	45	-9.254
15685	17241 21150	Grand total including closing balance.	19875	10276

S Rangaswami
Commissioner. 30/12

Municipal Office,
Srivilliputtur,
Dated 27--12--1945.
G.S.28/12.

30.12.45
30/12/45

21050
17241
3809

11

Srivilliputtur Municipality.
Establishment Schedule for Municipal School Teachers.
1946-47.

7

Serial No.	Designation.	Name of incumbent.	Scale of pay.	Actual to be drawn.	Cost for the year.
		Municipal Muhamadan School.			
1.	Head Master.	K.Mahaboomiah Sahib.	20-1/2-24-2/2-30	30 x 12	360-0-0
2.	Assistant.	M.Sheik Immamsha.	,,	30 x 12	360-0-0
3.	,,	R.Rengaswami Naidu.	,,	28 x 7 30 x 5	346-0-0
	Duty allowance to Head Master.		Rs.2/- P.M.	2 x 12	24-0-0
	Leave salary at 2½ %				25-0-0
	Provident Fund Contribution		67.0.0.		
					1115-0-0
		Municipal Saliar School.			
1.	Head Master.	P. Rajamannar.	25-2/2-45	25 x 7 27 x 5	175-0-0 135-0-0
2.	Assistant.	T. Sankariah Naidu	20-1/2-24-2/2-30	28 x 7 27 x 5	196-0-0 135-0-0
	"	Sikkandar Sahib.	"	20 x 12	240-0-0
	Duty allowance to Head Master		Rs. 2/- P.M.	2 x 12	24-0-0
	Leave salary at 2½%				23-0-0
					943-0-0
	Dearness allowance to 3 to Rs. 16 each P.M.			3 x 16 x 12	576-0
	Provident contribution		41-0-0.		
		Municipal Kammapatty School			
1.	Head Master.	P.G. Krishnasamy Naidu	20-1/2-24-2/2-30	30x12	360-0-0
2.	Assistant.	S.T.K. Ponnambala Mudaliar	"	28x8 30x4 30x12	344-0-0
3.	"	A. Sankaralingam Pillai	"	30x12	360-0-0
	Duty allowance to Head Master		Rs. 2/ P.M.		24-0-0
	Leave salary at 2½%		..	..	26-0-0
					1114-0-0
	Dearness allowance for 3 to Rs. 16 each P.M.			3 x 16 x 12	576-0-0
	Provident fund contribution			67-0-0	
		Municipal Krishnankoil School.			
1.	Head Master.	R.S.Nelliappa Mudaliar	20-1/2-24-2/2-30	30 x 12	360-0-0
2.	Assistant.	S.Narayana Pillai.	,,	30 x 12	360-0-0
3.	,,	V.Kottimuthu Chettiar.	,,	24 x 12	288-0-0
	Duty allowance to Head Master.		Rs.2/-P.M.	2 x 12	24-0-0
4.	Leave salary at 2½ %				25-0-0
					1057-0-0
	Dearness allowance for 3 at Rs.16/- P.M.			3x16x12	576-0-0
	Provident fund contribution Rs.63-0-0.				

Municipal Mettu Street School.

1.	Head Master.	G.Solaimalai Iyengar.	25-2/2-45	29 x 12	348-0-0
2.	Assistant.	M-Pichiah Pillai.	20-1/2-24-2/2-30	30 x 12	360-0-0
3.	,,	L.Rama Iyer.	do.	21 x 12	252-0-0
4.	,,	S.Govindasami Naidu.	do.	21 x 12	252-0-0
5.	,,	Helen Subaranji.	do.	20 x 12	240-0-0
	Duty allowance to Head Master 2/- P.M.			2 x 12	24-0-0
	Leave salary at 2½ %				37-0-0
	~~Provident Fund Contribution Rs.76-0-0~~				
					1513-0-0

Dearness allowance for 5 at Rs.16/- P.M.5x16x12 960-0-0

Provident Fund Contribution Rs.76-0-0

Municipal Arachipatti School.

1.	Head master.	R.S.Ponnusamy Pillai.	25-2/2-45	29 x 12	348-0-0
2.	Assistant.	V.Karuppan Pandaram.	20-1/2-24-2/2-30	~~20-1/2-24-2/2-30~~ 30 x 12	360-0-0
3.	,,	K.Gurusami Naidu.	,,	30 x 12	360-0-0
4.	,,	A.Somasundaram.	,,	20 x 12	240-0-0
5.	,,	S.Rajagopala Iyengar.	,,	21 x 4) 22 x 8)	260-0-0
6.	,,	S.Annamalai Chettiar.	,,	21 x 12	252-0-0
7.	,,	G.Alwar Iyengar.	,,	30 x 12	360-0-0
8.	,,	S.K.Subbiah.	,,	21 x 12	252-0-0
9-	,,	K.Krishnaswami Naidu	,,	30 x 12	360-0-0
10.	,,	S.P.K.Subbiah Naidu.	,,	20 x 12	240-0-0
	Duty allowance to Head Master. Rs.2/- P.M.			2 x 12	24-0-0
	Leave salary 2½%				76-0-0
					3132-0-0

Dearness Allowance for the above 10 at Rs.16/- each P.M. 10x16x12. 1920-0-0

Provident Fund Contribution Rs.128-0-0

Municipal Manjappu Street Girls'School.

1.	Head Mistress.	Mary Annathai.	20-1/2-24-2/2-30	23x5) 24x7)	283-0-0
2.	,,	M.Govindammal.	do.	24x12	288-0-0
3.	,,	M.S.Mariammal.	do.	21x12	252-0-0
~~4~~	,,				
	Duty allowance to Head Mistress Rs.2/- P.M.			2x12	24-0-0
	Leave salary at 2½ %				20-0-0
					867-0-0

Dearness allowance for 3 at Rs.16/- each per mensem 16 x 12x3 576-0-0

Provident fund contribution 50-0-0.

Perumalpatti Girls' School.

1.	Head Mistress.	S.Rajammal.	20-1/2-24-2/2-30	23x3= 24x9	69-0-0 216-0-0	285-0-0
2.	do.	Gnana Sellathai	,,	23x12		276-0-0
3.	do.	D.Ramuthai.	,,	21x12		252-0-0
	Duty allowance to Head Master Rs.2/-P.M.			2x12		24-0-0
	Leave salary at 2½ %					20-0-0

Dearness allowance for 3 at Rs.16/- each per mensem 3 x 16x12 576--0--0

Provident Fund Contribution 50-0-0

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Municipal Office,)
Srivilliputtur,)
Dated 27--12--1945.)
G.S.28/12.

S. Rangaswami
Commissioner. 30/12

30.12.45
30.12.45

35
16
560
12
6720

1115
947
1114
1053
1513
3132
867
857
10598

Srivilliputtur Municipality.

Number of Schools having [illegible] as the highest classes.							
8th Standard.	7th std.	6th std.	5th std.	4th std.	3rd std.	2nd std.	1st std.
,,	,,	,,	8	,,	,,	,,	..

1. Number of Schools on the date of submission of the Budget.	8
2. Number of Schools proposed to be opened in the ensuing year.	Nil.
3. Total number of teachers employed in all 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 such scale.	There are 33 teachers in all the Municipal Schools including the seven women teachers in the Municipal Manjappu Street and Perumalpatti Girls' Schools and in the Arachipatti Boys'School. This number includes 3. Secondary grade trained teachers. The scale of pay as suggested by the - Director of Public Instruction, Madras in para 1 of G.O.No.5096 L.&.M., dated 7-12-33 for higher and secondary grade teachers is in force.

Secondary grade.	Higher Elementary grade.
3	30

P.T.O.

16

4. Number of additional teachers to be employed in (1) existing schools (2) schools to be newly opened during the ensuing year and their scales of pay.	(i) One (ii)	20-1/2-24-2/2-30 Nil.
5. If the pay of the existing teachers is proposed to be revised the total number of teachers whose pay will be affected showing the present and proposed scales of pay and extra provision made for the purpose.		Nil.
6. Schools held in buildings inaccessible to scheduled castes.		Nil.

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Municipal Office,
Srivilliputtur
Dated 27--12--1945.
G.S.28/12.

S. Rangaswami
Commissioner. 30/12

30.12.45
30/12/45

~~Copy~~ Extract of L.A. Dept. notes from their file regarding B.E. 1946-7 - Srivilliputtur Municipal Council. — General funds

(17)

(10)

** **

7(ii) Transfers to other accounts: Elementary Education Account: Provision has been made in the estimates under this head as shown below:

	R.E. 1945-6. Rs.	B.E. 1946-7. Rs.
To Elementary Education Account		
Ordinary.	14,200	16,200
Capital	2,100	200

With these contributions the Elementary Education Account closes with a balance of Rs.45 at the end of 1946-7. The contribution approved for 1942-43 is Rs.6900 which should be considered as the standard and that approved in the B.E. for 1945-6 is Rs.12,000/- The council is not levying education tax. Even the levy of 2 per cent education tax sanctioned in G.O.No.330 Edn., dated 3-3-1944 was subsequently withdrawn. In view of the unsatisfactory financial position of the council under the General Account the total contribution provided under Ordinary and Capital in the R.E. for 1945-6 may be reduced from Rs.16,300/- to Rs.12,000 the amount approved in the E.E. budget of the Council for the year, and that in the B.E. for 1946-7 from Rs.16,400 to Rs.6,900/- the standard contribution. If this is done the E.E. Account will close with a deficit at the end of 1945-6 as well as 1946-7. The E.P.H. Dept will no doubt consider the question of avoiding the deficits under the E.E. Account while examining the E.E. budget of the council for 1946-7.

p.t.o.

18

Extract

**   **

Revised with reference to paras 3 and 7(ii) on pp.1-3 ante the R.E. of the Srivilliputtur Ml.Cl. for 1945-6 closes with a deficit of Rs.15,707 under the General Account-Ordinary. The Council may be permitted to adjust towards this deficit the arrear toll compensation of Rs.15,170/-. There will then remain an uncovered deficit of Rs.537/-. The Council may be directed to reduce the provision for the Capital expenditure of Rs.5,140/- by Rs.600/- and wipe off the deficit and secure a balance of Rs.63/-.

Every year 15168 is sanctioned (for 4 years.

2. Revised with reference to paras 2,3,6,7(ii) and (iii) and 12 on pp.1-4 ante, and to the altered opening balance, the B.E. for 1946-7 will close with a deficit of Rs.7,372/- The Council may be permitted to adjust to the General Account a sum of Rs.13,712 from the arrear toll compensation likely to be sanctioned next year, in order to wipe off the deficit and secure the prescribed minimum balance of Rs.6,340/-.

3. General Financial position : Based on the B.E. for 1946-7, the annual Ordinary receipts of this Council under the General Account exceed the Ordinary expenditure. The rate of property tax is 16½% per annum which must be considered a high rate for a municipality which has not the benefit of a pipe water supply or scientific drainage scheme in commission. There is no need to give any grant to the Council either this year or the next to meet the expenditure on the payment of dearness allowance.

S.S.
21.1.46.

J.L.W.
19/21-1-46.

15168
13712
1456

12 pc = 5790
4825
500
4345

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(11)

19

Edn. H (C-1)

21/13/3

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

C.No.3549-C-1-46 p1 c/f

From the D.P.I., R.O.P. No. 84-B3/45-46, d/ 16.1.46

G.O. (Ms) 566 Edn., d/ 13.3.46

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., Srivilliputtur.

para 2 (i) on p1 n/f

p9 c/f

(Y)/2

2. R.E. for 1945-46. (i) The credit taken under the head "Govt. grant for the payment of dearness allowance" should be raised from Rs.1,400 to Rs.1,790, with reference to G.O. 1623 Edn., d/ 12.10.45.

para 2 (ii) on p1 n/f

p9 c/f

(ii) The ~~contbn~~ credit taken for contribution from general funds to E.E. fund (Ordinary as well as capital) should be reduced from Rs 16,300 to Rs 12,000.

para 2 of L.A. dept note on pp 3-4 n/f

(iii) The Ml. Cl., Srivilliputtur, is permitted to adjust to its E.E. fund a sum of Rs.1,201 (Rupees One thousand two hundred and one only) from the arrear toll compensation grant sanctioned to it in the current year.

L.A. note on p4 n/f (portion marked 'M')

Finance note on p5 n/f

(iv) Revised with reference to the orders above, the R.E. for 1945-46 is expected to close with a deficit of Rs. 2608. The Govt. sanction the payment to the Municipal Council Srivilliputtur, in the current year, of a subsidy of Rs. 2,608 (Rupees two thousand six hundred and eight 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 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 "37. E. Education — Primary — Grants to local bodies for Primary Education — 1. A. Local bodies — 1. A. I. Ordinary areas — 1. A. I. 4. Teaching — Authorized".

p14 e/ 7 Ⓕ

5/6

(v) The Cl. is permitted to raise the provision under the head "Expre - Ordy" from Rs. 15,500 to Rs. 18950. The provision made for a sum of Rs. 2,100 under the head "Expre Capital - Lands and Buildings" is ~~also~~ approved.

p10 c/ f

p100 f

para 2 (iii) on p1 f

3. B. E. for 1946-47. (i) The credit taken for contribution from general funds should be reduced from Rs. 16,400 to Rs. 6,900.

p9 c/ and para 3 (i) on p1 f

(ii) Revised with reference to the orders above, the B. E. for 1946-47 is expected to close with a deficit of Rs. 9,554. In order to cover a portion of this deficit, the Govt direct, under Sub-Sections (i) of Sections 34 and 35 of the M. E. E. Act 1920, that an education tax at $6\frac{2}{33}$ p.c. (Six and two-thirtythird ~~per annum~~ per cent) of the property tax, per annum be levied in the Srivillipattur Mty., with effect from 1.4.46.

9254 para 3 (ii) on p1 f
+ 300
9554
p6 (1 d.)

p612 of Book No. 17

Total propt tax $16\frac{1}{2}$ p.c.

$\frac{1}{16\frac{1}{2}} \times 100$

$\frac{2}{33} \times 100 = 200$

$= 6\frac{2}{33}$

(iii) Taking into account the anticipated receipts from the levy of edn. tax, the deficit at the end of 1946-47 will be Rs. 5.209. This deficit should be avoided by adjusting a like amount from the arrear toll compensation grant likely to be sanctioned to the Cl. next year.

$$\begin{array}{r} 9554 \\ -4345 \\ \hline 5209 \end{array}$$

para 3 on p4 n f

(iv) 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 the D. P. I. in paras 2 and 5 to 8 of his endorsement read above, is communicated to the Commr., for information and necessary action.

p1-2 c/ f

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

p3 n f

12/3/46

12/3/46

Annexure

P. T. O.

Dspd 07/3/46

To the Commissioner,
Srivillipattur Mty. (through the C. M. C.)
(with enclosure)
" " Accountant - General (paras 2 (iii) & (iv) only)
(through the Finance Depart)
" " D. P. I.
" " Edn. L. F. A
" " L. A. Department

⑫

Annexure

		Rs	Expenditure		Rs
Opening balance (as revised)	✓	Nil	1. Staff		
Receipts			Salaries & allowances Masters	✓	17,360
Education tax	✓	4,825	Contribution to P. F.	✓	540.
Govt grant			Edn tax Colln. charges	✓	480.
(i) under the proviso to Section 37 of the E. E. Act.	✓	3,376.	2. Contingencies & Equipment		
(ii) Amount to be adjusted from arrear toll compensation grant.	✓	5,209.	Contingencies		
			House rent	✓	560.
Contribution from General funds.	✓	6,900	Other items	✓	520.
		20,310	Equipment		
Deduct			Furniture & apparatus	✓	80.
			Library books & maps.	✓	50.
Amount transferred to Capital	✓	- 300	Other items	✓	20.
Total (ordy)		20,010	3. Repairs to buildings	✓	400
Capital			Total (ordy)	✓	20,010
Amount transferred from ordinary	✓	300	Capital.		
Total (ordy & cap)	✓	20,310	Furniture & apparatus	✓	300
Total including Opening balance	✓	20,310	Total (ordy & cap)		20,310
			Closing Balance		Nil.

12.3.46

12/3/46

22

9

23

Roc · A1 · 4476/46.

Municipal Office, Srivilliputtur,
Dated 3rd May, 1946.

(13)

From
Sri S.Rangaswami Mudaliar,
Commissioner,
Srivilliputtur Municipality.

To
The Secretary to Government,
Education and Public Health
Department, Madras.
Through
The Chairman, Municipal Council,
Srivilliputtur.

ASST. SECRETARY TO GOVERNMENT
16 MAY 1946
EDUCATION AND PUBLIC HEALTH DEPT.

26212

Sir,

Subject:-- Budget - Education Fund - Srivilliputtur Municipality - Levy of Education tax from 1--4--46 - Direction under Section 34 of the Elementary Education Act 1920.

Ref:-- G.O. No.566 Edn. dated 13--3--46.

p612 of Book No 17

pp19-21 e f g ©

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pp19-21 e f g © p2 infra

The above orders were placed before the council on 31--3--46. In M.C.R. No. 4 dated 30--4--46 (copy enclosed) the council has resolved that the levy of the education tax will be considered at the time of next budget. In this connection I submit that necessary notification in respect of levy of the tax from 1--4--46 as per direction of the Government has already been issued. I solicit instructions in the matter.

S Rangaswami
Commissioner.

6/8

G.S. 4/5.

6.5.46

8/5/46

Forwarded.

P. Ramial Nadar
Chairman.
13-5-46

P.T.O.

24

--2--

Copy of Municipal Council's Resolution No.4 dated 30--4--46.

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pp19-21 c.f. of ©

Subject.

Orders in G.O.No.Ms. 566 Edn. dated 13--3--46 on the Elementary Education Fund Budget of this Municipality for 1946-47 directing to levy 6 2/33 per cent of the property tax from 1-4-45.

RESOLUTION:-- In view of the increase in the taxes on account of the recent revision, the levy of education tax will be considered at the time of next budget.

(Sd) T.M.Kunjammal,
Vice Chairman. 30-4-46.

(True Copy)

S. Rangaswami

Commissioner.

Municipal Office,
Srivilliputtur,
Dated 4--5--1946.

6/5/46

12/5

21/5

(14)

~~25~~ Edn. H (C-1)

Tax - Education - M. C., Srivilliputtur - Levy from 1-4-1946.

C. No. 26212 C-1/46
p.u.c.

From the Commr., Srivilliputtur Mty.,
Roc. A1. 4476/46 d/ 3.5.46.

Memo: No. 26212 C-1/46-1 Edn. d/ 20-5-1946.

para 3(ii) on p 20 c.f. of ©

pp 612 of Book No. 17

pp 19-21 c.f. of ©

The Commr., Srivilliputtur Mty., is informed that, as the orders in G.O. 566 Edn., d/ 13.3.46 directing the levy of education tax in the Mty. have been issued under Subsection (1) of Sections 34 and 35 of the M.E.E. Act 1920 they are mandatory and that the M.C. has no option in the matter. The orders in the G.O. will not be reconsidered; the Commissioner is requested to take steps to levy the tax.

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

21-5-46

16/5/46

16/5/46

17/5/46

P.T.O

26

Note. Please see the note on pp 5-6 n.f. of G.O. 566 Edn., d/ 13.3.46.

(C)

16/5/46

16/5/46.

17/5/46

S

(Draft ... for approval)

18/5/46

TSA
20.5.46

(Wd.)

cd: 20/5/46.

20 MAY 1946

9

Roc. Bl. No. 5849/46

Municipal Office, Srivilliputtur,
Dated 2--9--46.

~~27~~ (15)

From
Sri S. Rangaswami Mudaliar,
Commissioner,
Srivilliputtur Municipality.

3 SEP 1946

The Secretary to Government,
Education and Public Health
Department, Madras.
Through the Chairman, Municipal Council
Srivilliputtur.

Sir,

Sub:-- Grant - Payment of Dearness Allowance at enhanced rates Srivilliputtur Municipal Council - Repayment.

53431

(V) In para 2(iv) of Government Order No. 566 Education dated 13--3--46 the Government sanctioned a grant of Rs. 2608/- for the payment of Dearness Allowance to the staff and the amount was drawn on 28--3--46. According to para 3(iv) of the above G.O., a report about the actual Closing balance on 31--3--46 was submitted to Government in this Office Pdl No. 65/46 dated 14--5--46.

(V)

2. It has now been objected to in audit (Copy of para 4 of Audit Report for 1945-46 enclosed) that the surplus balance of Rs. 1634--10--1 needs to be refunded to Government.

3. The reason for the surplus balance was that works programmed to be executed during 1945-46 could not be done accordingly due to causes beyond control.

4. Further taking into account this actual balance, only a sum of Rs. 3574/- against Rs. 5209/- as specified in G.O. No. 566 Edn. dated 13--3--46 has been drawn from the arrear Toll Compensation grant during the year according to instructions contained in G.O. No. 892 L.A.,

(V)

P.T.O.

28

dated 11--5--46 sanctioning the grant. As such the refund of Rs. 1634--10--0 as per audit objection will affect the Elementary Education Fund to that extent.

5. Hence I request that the retention of Rs. 1634--10--0 may be kindly sanctioned.

S. Rangaswami

Commissioner,
Srivilliputtur Municipality.
3/9

S.N. 3/9-

Forwarded

P. Ramiah Nadar
Chairman.
6.9-46

B
3.9.46.

Copy to the District Inspector of Local Fund Accounts, Ramnad at Madura.

EJOHC(C-1)

The question of sanctioning subsidies to mpl. cls. towards the cost of dearness allowance is under separate consideration. The point raised in this letter will be considered in that connection.

This may be added to the main file.

20/9/46

23/9/46.

21/9/46

It has ~~since~~ been verified that the point raised in this letter has not been dealt with in the main file.

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(16) 29

pp 19-21

(V)

Copy of para 4 of Audit Report for 1945-46.

As it was expected that the elementary education fund account would close with a deficit of Rs. 2,603/- on 31--3--1946, a grant of Rs. 2,608 was sanctioned in G.O. No. 566 Edn., dated 13--3--46 for the payment of dearness allowance to the staff and got adjusted. But the year actually closed with a surplus of Rs. 1,634--10--1. This amount should therefore ~~b~~ need to be refunded to Government.

X X X X

(True Copy)

S. Rangaswami

Commissioner,
Srivilliputtur Municipality.
3/9

S.N. 3/9-

B
3.9.46

1790
2608
4398

C

Municipal Office, Srivilliputtur,
Dated 6--12--46.

Roc. Bl. No. 5849/46

From
Sri S. Rangaswami Mudaliar,
Commissioner,
Srivilliputtur Municipality.

To
The Secretary to Government,
Education and Public Health
Department, Madras.
Through the Chairman, Municipal Council
Srivilliputtur.

6 DEC 1946
77300

Sir,

Sub:-- Grant - Payment of Dearness Allowance at enhanced rates
Srivilliputtur Municipal Council - Repayment.
Ref:-- This office letter Bl. No. 5849/46 dated 2--9--46 and
28--10--46.

pp1-2 ante

I request the favour of an early reply to this office reference cited above.

S. Rangaswami
Commissioner,
Srivilliputtur Municipality.
9/12

S.N. 8/12-

Forwarded

8.12.46.

P. Ramiah Nadar
Chairman.
12.12.46.

⑱ EFPH(C-1)

103/20/12

23/12

pp1-2 c.f.

Subsidy – M. C., Srivilliputtur – Dearness allowance grant – Excess – Refund.

From the Commr., Srivilliputtur Mty.,
Roc. B1. No. 5849/46, d/2.9.46

Memo: No. 77300 C-1/46-1 Edn., d/ 20/12/46

p 1 c.f.

The Commr., Srivilliputtur Mty., is informed that his request that the C. may be permitted to retain the excess dearness allowance grant drawn in 1945-46 will not be complied with. The C. should adjust a sum of Rs. 5,209 from the arrear toll compensation grant as ordered in para 3 (iii) of G.O. 566 Edn., d/ 13.3.46 in order to avoid a deficit in the E. E. fund.

p 20 c.f. Ⓥ

16/12/46

17/12

19/12/46

To the Commr.,
Srivilliputtur Mty.
(Thro' the C.M.C.)

20/12

Note. This was lying over pending the

34

Receipt of the main file. In the main file, it is proposed to ask the cl. to refund the excess subsidy drawn last year. Even after the refund, the E.F. fund budget will be able to balance itself.

This file is being [illegible] separately

JGM
18/12/46

16/12/46

ag
17/12

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19 Note E.P.H(C-1)

B.E-1946-47-E.E. fund ~~-M. Cl~~, Srivilliputtur.

C.No.3549 C-1/46 from the D.P.I, R.O.P. No. 84-B3/45-46, d/16.1.46 pp1-2 c.f.

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

2. R.E. for 1945-46 - (i) The credit taken under the head "Govt. grant for the payment of dearness allowance" may be raised from Rs 1,400 to Rs 1,790 with reference to G.O. 1623 Edn, d/12.10.45

p9 c.f.
Ⓨ/2

(ii) The credit ~~for taken~~ taken for contribution from gl funds to E.E. fund (ordy. as well as capital) is Rs 16,300 against Rs 12,000 in the sanctioned budget. In their note on the gl. fund budget of the Cl, the L.A. Dept have stated that the contribution from gl. funds should be restricted to Rs 12,000. This may be agreed to.

p9 c.f.
p14 c.f. of Ⓕ
extract at Ⓧ

(iii) As the D.P.I. has been frequently remarking that the accommodation provided for some schools is inadequate, the provision made under the head "Capital expenditure - Lands and Buildings" may be allowed to stand.

p1 c.f. of Ⓕ,
p1 c.f. of Ⓗ
para 6 on p1 c.f.
p10 c.f.

(iv) Revised with reference to the suggestions above, the R.E. is expected to close with a deficit of Rs. 3,809. The Cl. was already granted a subsidy of Rs 1,790. ~~as there was no scope to raise the rate of [illegible]~~. The L.A. dept have stated that the ~~contribution~~ gl. funds cannot contribute more than the amount of Rs 12,000 referred to above and that the entire arrear toll compensation grant sanctioned to the Cl. in the current year will be required to meet the deficit in that account. A

p10 c.f.
Ⓨ/2
extract at Ⓧ
Vide also para 7 of the G.O. on pp 89-90 c.f. of Ⓚ

further subsidy of Rs 3809 may be paid to the cl. in the current year.

3. B.E. for 1946-47. (i) The credit taken for Contribution from general funds is Rs. 16,400 against Rs 6,900 provided in the budget for 1942-43. In their note on the gl. fund budget of the cl., the L.A. depth. have stated that the contribution should be restricted to Rs 6,900, in view of the unsatisfactory financial position of the general funds

16200
+ 200
16400 — p 9 c f
a/ para 3 (ii) on p 12 of (F)

extract at (X)
Vide para 7 on pp 91-92 c f Part (K)

(ii) The provision made under the head "Capital expre — Furniture and apparatus" (Rs 300) may be deleted in view of the unsatisfactory financial position of the E. E. fund

p 10 c. f

(iii) Revised with reference to the suggestions above, the B.E. for 1946-47 is expected to close with a deficit of Rs. 9,254 against a sum of Rs 6,530 provided for the payment of dearness allowance.

p 10 c. f
p 9 c. f

(iv) ~~The~~ general funds of the cl. cannot afford to make any additional contribution to the E. E. fund. The cl. does not levy any edn. tax. Even the levy of edn. tax at 2 p.c ~~sanctioned~~ ordered in G.o. 330 Edn., d/3.3.44 was subsequently cancelled. The total rate of property tax in this Mty is 16½ p.c.p.a and the maximum rate at which tax can be levied in municipalities of this type is 15 p.c However, in view of the fact that no edn. tax is being levied now, that the levy of edn. tax will enable the cl. to claim Govt contribution under section 37 of the E. E. Act from 1947-48 and that the deficit is far in excess of the

Vide extract of L.A. note at (X)
p 32 c f of (H)
& pp 11-12 of (W)
p 2 of (X)

N

amount provided for the payment of dearness allowance, it is for orders whether the cl. may be asked to levy edn. tax at 1 p.c. per annum from 1-4-46. This will fetch a net income of Rs 4,345 and the deficit will be reduced to Rs. 4,909. It is seen from the note of the L.A depth in their file re: the gl. fund budget that a sum of Rs 1,456 will be available from the arrear toll compensation grant ~~will be~~ ~~are~~ likely to be sanctioned to the cl next year. This sum, may with the concurrence of L.A., be directed to be adjusted to the E. E fund. The net deficit will then be reduced to Rs 3,453 This will have to be covered by the grant of a subsidy from Prov. funds. This may be further considered after the actual balance in the E.E fund on 1.4.46 is known.

May be dire.

4825
- 480
4345

9254
- 4345
4909

extract at (X)

4909
- 1456
3453

4 The question of recovery of the d.a. grant paid already does not arise as the R.E. as well as the B.E. work at a deficit.

5 4 L.A. and Finance may see for remarks.

26.2.46

27/2/46

EP. H.W.D. 3549 C/46-1

LOCAL ADMINISTRATION DEPT.
27 FEB 1946
SECRETARIAT, MADRAS

27/2/46

LA

L. A. Dept (B. II)

The note of E&PH on pages 1-3 above particularly paragraphs 2 (iv) on pp 1-2 above and 3 (iv) on pp 2-3 above may be perused.

2. R.E. 1945-46. Attention is solicited to paragraph 10 of G.o. No. 268 LA d. 11.2.46 passing orders on the General fund budget of the Srivilliputhur mcl for 1946-47. According to it a balance of Rs 1201 out of the arrear toll compensation of Rs 15,168 sanctioned to the council in the current year

6026

28.2.46

(K) 90-91 of

at one per cent per annum of property rentals from 1-4-46 was suggested as it was presumed that the entire deficit in the E.E. fund ~~cannot~~ could not be met from arrear toll compensation grant or from the general funds of the C. As however, the L.A. deptt have stated that the deficit can be met from the arrear toll compensation grant, there is no need to levy education tax in order to cover the deficit. The Finance deptt however suggest that the fact that the deficit can be met from the arrear toll compensation grant need not stand in the way of the levy of edn. tax, as the C is in need of additional recurring income and as the arrear toll compensation grant will be available only for the next three years. The total rate of property tax in this city is 16½% against 15 p.c ~~considered to be the~~ maximum rate at which tax can be levied in municipalities of this type.

para 3(v) on pp2-3 ante

para 3 on p4 ante

para 2 on p5 ante

p2 of ⓧ verified

OS 11/3

For orders whether the suggestion of Finance will be accepted.

Spl in office as orders sanctioning subsidy in the [illegible] will have to be issued before 15-3-46.

11.3.46. As the council is not levying an education tax and as the arrear toll compensation grant will be available only for the next three years, the council may be directed to levy education tax at 1% per annum of property rentals from 1-4-46.

11/3/46 S | A 4 11/3/46 A4.

I agree.

11.3.46

12 MAR 1946

Special in office. as sanctioning subsidy to be issued before 15.3.46. 11/3/46

A draft order is submitted. As the C is being asked to levy edn tax, the provision made for a sum of Rs 300 under the head "Capital expenditure" which it was suggested might be deleted (para 3(ii) on p2 ante) may be allowed to stand. 12/3/46