Put away
8/4/46

Scott. II-27—37,004—13-11-45.

E & P.H (1946) Department.

MS. SERIES.

G.O. No. 691 Edn.

Dated 1-4-1946.

(22) Order on pp31-33 e.f

[Despatch Abstract.]

Budget Estimate - 1946-47 - Elementary Education Fund - Municipal Council, Tuticorin - Orders pssed.

Back Papers.

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

Further Papers.

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

Office of the Director of Public
Instruction, Madras.

ASST. SECRETARY TO GOVT. EDUCATION AND PUBLIC HEALTH
7 FEB 1946

Rop.No.92 B3/45-46 dated 2-2-1946.

Subject:

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

Submitted.

7739

2. The budget is explained by the commissioner in his covering letter to the budget and in his memorandum accompanying the budget. p3 infra pp5-7 infra

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". p13 infra

4. 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.16,298/- with reference to G.O.No.Ms.1700 Edn., dated 25-10-1945. p13 infra pp3-4 of (J)

5. The credit taken under the proviso to section 37 of the Madras Elementary Education Act may be increased to Rs.4,941/- with reference to G.O.Nos.553 Edn., dated 10-4-45 and 594 Edn., dated 16-4-1945. p13 infra [illegible]

6. Expenditure under "ordinary" is in excess of the sanctioned budget. Sanction of Government is necessary for the increased expenditure. p15 infra p36 of (D)

7. BUDGET ESTIMATE FOR 1946-47.

The credit taken under Government grant under Section 37 of the Madras Elementary Education Act may be reduced to Rs.16,298 as remarked in para (4) above and this amount is further liable to revision with reference to the actual amount of education tax realised and adjusted to the fund during 1945-46. p13 infra p13 infra

8. With reference to para 5 supra the credit taken under the proviso to section 37 of the Madras Elementary Education Act may be raised to Rs.4941/-.

9. Credit may be taken for Rs.15,500/- under "contribution from General funds".

10. Pending the sanction of Government the credit taken under "capital - Government grant" may be raised Rs.7,175/-. In this connection attention is invited to the Director's letter Rc.No.1838 B/42 dated 12-10-45 to the Secretary to Government, Education and Public Health Department. p25 of (Lf No 43802/45)

11. The accommodation provided for one girls' school is inadequate and that for one boys' school is unsuitable. This defect should be rectified at an early date.

p.t.o.

: 2 :

12. Two girls' schools are in need of additional equipment.

13. Leave salary and dearness allowance are paid.

for Director of Public Instruction.

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

k.h.5-2.

Sof
5/2

Enc. (as per list).
R.O.C.No.B.2.18239/45.

Tuticorin Municipal Office,
Dated the 16th. Jan. 1946.

DIRECTOR OF PUBLIC INSTRUCTION
Ro P92 D 23/1/46
24 JAN 1946
MADRAS

(3)

From
Sri K. Ramakrishnayya Choudary, B.A., Bar-at-law,
Commissioner, Tuticorin Municipality, TUTICORIN.

To
The Secretary to the Government of Madras,
Education & Public Health Department, MADRAS.

Through
The Director of Public Instruction, MADRAS.

" The Chairman, Municipal Council, TUTICORIN.

Sir,

Sub: Budget Estimate for 1946--47--Elementary Education Fund Accounts of the Tuticorin Municipality--submitted.

Ref: Circular letter dated 10-10-45 of the Director of Public Instruction, Madras.

======

pp13-15 infra

pp9-10 infra

pp5-7 infra

I submit herewith 2 copies of the extracts from the Budget Estimate of the Tuticorin Municipal Council relating to the Elementary Education Fund Account for 1946-47 together with 2 copies of the council's resolution sanctioning the Budget for favour of Government's sanction. Two copies of my note dated 26-12-45 on the revised estimate for 1945-46 and the Budget Estimate for 1946-47 and 2 copies of the schedule of establishment are also submitted herewith.

pp17-19 infra

pp35-36 ed
(D)

pp3-4 (J)

2. As per sanction accorded by the Government in para 3(v) of their order No.420 Education dated 20-3-45, credit for education tax is taken at 2% per annum on property rentals with effect from 1-4-45. Credit is also taken for Government contribution under sec.37 of the Madras Elementary Education Act for 1945-46 under G.O.No.Ms.1700 Edn., dated 25-10-45 and that for 1946-47 under Govt. Memo.No.40543-A/45-1-Edn., dated 1-10-45.

pp57-58 ed
(D)

3. As per this office letter No.21096/43 dated 11-9-45 to the Director of Public Instruction, Madras, the work in respect of the construction of additional accommodation to the Municipal Girls' School, Melur and that to the Sevandakulam Boys' school could not be taken up during 1945-46 and it is proposed to take up the work for execution during 1946-47 in accordance with the revised estimates. Copies have already been forwarded to the Director of Public Instruction, Madras, for his approval in this office letter mentioned above. Pending receipt of the Director of Public Instruction's approval, credit for the half grant on account of the above work is taken in the Budget Estimate for 1946-47 on the basis of the revised estimates mentioned above viz., for Rs.7170/- and it is requested that the Government may be pleased to accord sanction for this amount, at an early date.

Provision is also made in the revised budget estimate for 1945-46 and Budget Estimate for 1946-47 for equipment, furniture etc., on the basis of the actual requirements, on the recommendations of the Inspecting officers.

Provision is made in the revised estimate for 1945-46 and also in the Budget estimate for 1946-47 for payment of dearness allowance at the Government rates sanctioned in G.O.No.517 Finance dated 27-4-45 communicated in G.O.No.P.1173 L.A., dated 28-5-45. The amount of dearness allowance payable to the teaching staff and other education staff including menials is Rs.16,490/- in 1945-46 and Rs.15,010/- in 1946-47.

K. Ramakrishnayya Choudary
16-1-46
COMMISSIONER.

Advance copy submitted direct to the Government, Education & Public Health Department, together with a copy of the Commissioner's Budget Note to the council and of the proceedings of the council passing the budget and revised estimate.

NV/16.1.46.
16-1-46.

Forwarded
Chairman 20/1/46

MEMORANDUM OF THE REVISED BUDGET OF 1945-46 AND THE DRAFT BUDGET OF 1946-47.

*****

A. General Fund Account.

After providing for all essential items of (expenditure

The actual opening balance for the year 1945-46 is Rs.99,450/- as against the amount of Rs.52,540/- estimated at the time of budgetting for that year. This is due mainly to the following reasons:- (1) Increase in property tax, Rs.21,000/- (2) Increase in license fees Rs.4,500/- (3) Increase in sundry receipts, such as rents of tools and plant etc. Rs.6,500/- and (4) Saving in certain items of expenditure for the year 1945-46 with due reference to the actual expenditure so far incurred under each head, the Revised Budget is expected to close with a balance of Rs.85,256/-. As for 1946-47, besides the amounts required for the maintenance of the existing services, provision has also been made for two clerks and one peon for the General Branch, one clerk for the Health Department; one Supervisor, one clerk and one Peon for the Engineering Department; one scavenger for the office latrine and five additional gardeners~~xx~~ for the Municipal Parks. A sum of Rs.8,000/- has been provided under Conservancy and Private scavenging contingencies to be utilised for the purchase of conservancy bulls, i.e. Rs.4,000/- in 1945-46 and Rs.4,000/- in 1946-47. Provision has also been made for the following Capital works:-

A I Management - Furniture etc.	Rs.1,000/-
II Communications (1) Construction of causeways across the Puckle Channel.	" 10,000/-
(2) Construction of Rest House.	" 20,000/-
IV Public Health Preventive Medicine - Urinals and latrines.	" 8,000/-
Magic lanterns and slides.	" 600/-
Dust bins.	" 3,000/-

After providing for the above items of expenditure, the Budget for 1946-47 is expected to close with a balance of Rs.60,516/-. It must be said here that provision has not been made for many items of the Capital works proposed by the Municipal Engineer and Health Officer and these may be considered by the Council. For the items of works which the Council may sanction, allotment can be made upto a sum of Rs.40,000/-from the above balance of Rs.60,516/-, so that the prescribed minimum balance of Rs.14,780/- may be maintained with a safe margin.

B. Lighting Account.

This account had an actual opening balance of Rs.7600/- on 1-4-45. After providing for all the essential items of expenditure, the Revised Estimate of 1945-46 is expected to close with a balance of Rs.4,700/-. The Budget Estimate of 1946-47 is expected to close with a balance of Rs.2,720/-. No provision has been made under Capital expenditure except for a sum of Rs.100/- incurred in 1945-46.

C. Elementary Education Account.

p13 infra

This account opened with an actual balance of Rs.5,430/- on 1-4-45. The contribution of Rs.15,500/- originally provided for (to be paid to this fund from the Municipal General Fund Account) has not been deleted, as the Government have not sanctioned the proposal. Hence in the Revised Estimate, credit has been taken for this contribution. No capital expenditure is provided for in 1945-46 (except a sum of Rs.1,000/- towards new furniture and apparatus). After providing for the normal expenditure, inclusive of Dearness allowance etc. the Revised

6

Revised Estimate is expected to close with a balance of Rs.18,140/-

p 13 supra

p 15 supra

For 1946-47, the General Fund contribution is not kx taken credit of. The Government contribution of Rs.40,270/- under section 37 of the Madras Elementary Education Act has been taken credit of. Credit has also been taken for the half xxxx grant from Government for the extension of two of the Municipal School buildings, estimated to cost Rs.14,350/-. After providing for the normal expenditure, inclusive of dearness allowances to staff, and for the capital expenditure of Rs.15,350/-, the Budget Estimate is expected to close with a balance of Rs.31,670/-.

D. Water Supply and Drainage Account.

The account opened on 1-4-45 with a balance of Rs.1,01,270/-. Out of this, a total of Rs.80,000/- has been invested in Government securities and Post Office National Savings certificates. Provision has also been made for the following capital works in 1945-46:-

Extension of smithy shed in Head Works.	...	Rs.2,000/-
Construction of valve chambers.	...	" 500/-
Sewage Farm acquisition (Preliminary).	...	" 2,000/-

The Account is expected to close on 1-4-46 with balance of Rs. 48,750/-.

For 1946-47, provision has been made for the following capital works:-

Construction of additional quarters in Head Works.	Rs.9,000/-
" Infiltration walls.	" 2,800/-
Extension of Distribution mains.	" 10,000/-
Workshop equipment.	" 4,000/-
Stores equipment.	" 2,000/-
Purchase of a water lorry.	" 6,000/-
Acquisition of land for sewage farm.	" 20,000/-
	Rs.53,800/-

Under ordinary expenditure, provision has been made for all the normal items. The Budget is expected to close with a balance of Rs.12,730/-.

E. Town Planning Fund.

This account opened on 1-4-45 with a balance of Rs.2,000/-. As betterment tax has to be levied from 1-4-45 and as this is expected to be about Rs.20,000/- per annum, a credit of Rs.10,000/- has been xxdx taken under 'Betterment Tax' for x 1945-46, being the collection that may be expected to be made before 1-4-1946. Provision has been made for Honorarium to the Arbitrator and for the pay etc. of his staff. The Account is expected to close on 1-4-1946 with a balance of Rs.2,640/-.

For 1946-47, the credit taken under Betterment Tax is Rs.25,000/- (including collection of arrear tax of 1945-46). Credit has been taken also for the contribution from General Fund Account of a sum of Rs.20,~~0~~500/- and of the loan from Government of Rs.70,000/-. Moreover, a credit of Rs.70,000/- has been taken as sale proceeds of house-sites in Toovepuram Town Planning Scheme A - Part I. Under Capital Expenditure, the following items have been provided for:-

---

(5) 7

(1) Acquisition of lands and buildings in Town Planning Schemes C, D & E.	Rs.70,000	46-47.
(2) Works of improvement in sanctioned schemes areas.	" 50,000	
(3) Compensation for injurious affection.	" 15,000	
(4) Miscellaneous - Special survey.	" 3,000	
(5) Roads in Town Planning Scheme A Part I.	" 20,~~300~~500/-	45-46.

Necessary provisions have been made also for allx the normal ordinary items of expenditure. The Budget closes with balance of Rs.16,460/-.

General:- Lists of proposals received from the Municipal Health Officer, Municipal Engineer and other officers are appended.

Tuticorin,
26.12.45.

(Sd) N.A. Sundararaj

Commissioner Delegate.

..28.12.45.

Dr Ramakrishnayya Chowdary 17.8.46
Commissioner,
Tuticorin Municipality.

16.1.46

following capital works in 1945-4

PROCEEDINGS OF THE TUTICORIN MUNICIPAL COUNCIL PASSED AT ITS EXTRAORDINARY MEETING HELD IN THE COUNCIL HALL IN THE RAO BAHADUR CRUZ FERNANDEZ BUILDINGS ON FRIDAY THE 4th. JANUARY 1946 at 5..30 P.M.

----

1. The Revised Budget Estimate for 1945-46 and the draft Budget Estimate for 1946--47 of the Tuticorin Municipality.

I. Revised Estimate for the year 1945-46 is passed subject to the following alterations:--

(1) Provision of Rs.1250/- for compost manufacture will be made.

(2) Additional sum of Rs.14,000/- under Road-Maintenance will be made, to be utilised for maintaining shellcreted roads.

(3) Income of Rs.1500/- from compost Manufacture will be taken credit of under "Sale of Rubbish".

II. The draft Budget Estimate for 1946-47 is sanctioned subject to the following modifications and remarks:-

(1) Provision will be made for the appointment of a Park Superintendent to supervise the work of the gardeners.

(2) Rs.14,000/- will be provided under "Roads--Capital" for the formation of new roads.

(3) Rs.3,000/- will be provided under "Public Health Conservancy - Capital" for additional conservancy hand carts.

(4) Rs.10,000/- will be provided under "Remunerative Enterprises - Capital" for the acquisition of land for the Bus-Stand.

(5) Provision of Rs.3000/- will be made for appointment of nine scavengers and of Rs.500/- towards contingencies and equipment for compost manufacture in the nightsoil trenching ground. A sum of Rs.2,000/- will also be provided for the formation of necessary roads in the trenching ground.

(6) Rs.7,000/- will be taken credit of as receipts from sale of compost.

(7) The Government will be addressed to permit the Council to raise the present Women & Children's Dispensary to the status of a Hospital with beds for in-patients and ~~tx~~ to open a new Women & Children's Dispensary; and to meet the cost of these proposals from the annual savings accruing to the Council on account of the provincialisation of the old Municipal Hospital.

(8) The proposal of the Municipal Health Officer to appoint a Woman Medical Officer to supervise the work of the Municipal Health Visitors and midwives cannot be sanctioned at present.

10

(9) The Government will be addressed to pass early orders for the execution of the Drainage Scheme for this town.

(10) Provisions made in the Draft Budget for the following items are approved and specific sanction accorded:--

(a) A.I. Management:- Appointment of two lower division clerks and one peon for the General Office and ~~xx~~ of one lower division clerk for the Health Department.

(b) A.II. Communications:- Appointment, on a temporary basis, of one Supervisor, one clerk and one peon, for preparation of the new schemes mentioned by the Municipal Engineer. The expenditure will be debited equally between General Funds and the Water ~~XXXXXX~~ and Drainage Tax Fund.

(c) A.III. Radio:- Appointment of two additional operators and payment of remuneration on the increased rate of Rs.6/- each per mensem.

(d) A.V. Remunerative Enterprises -- Parks:- ~~XXX~~ ~~xxxxxxxxxxxxxxxx~~ Appointment of five additional gardeners on Rs.10/- each per mensem.

(e) A.V. Remunerative Enterprises -- Bus-Stand Collection peon:- The change of his designation into Bill Collector and the increase of his pay by Rs.5/- per mensem are sanctioned.

(f) D - Water Supply:- The appointment of six fountain cleaners on Rs.12/- per mensem each and of one additional turn cock on Rs.15/- per mensem.

(g) D - Water Supply:- The retention of the temporary staff consisting of 1 fitter (I Grade) and two fitter coolies on a permanent basis.

(Sd.) J.L.P.ROCHE-VICTORIA,
CHAIRMAN. 4..1..46.

NV/5.1.46.

B
5/1/46

K Ramakrishnayya Chowdary 17.1.46
Commissioner,
Tuticorin Municipality

16/1/46

11

Tuticorin Municipality

Budget Estimate of the Elementary Education Fund
for
1946-47

(7)

Serial No.	Head of account	Opening balance	Receipts	Expenditure	Closing balance
1	Ordinary	18120	66150	52620	31650
2	Capital	20	15350	15350	20
	Total	18140	81500	67970	31670.

Tuticorin Municipal office }
Dated 18th January 46 }

K Ramakrishnayya Chowdary 17.1.46
Commissioner

16/1/46

13

Tuticorin Municipality.

Budget Estimate of the Elementary Education fund account 1946-47.

Receipts.

Serial No.	Actuals of 1944-45	Revised Estimate for 1945-46		Head of Account	Budget Estimate for 1946-47	Remarks: Revised Estimate for 45-46	Remarks: Budget Estimate for 46-47.
		5426		Ordinary	18221		
	5412	5430		Opening Balance.	18140		
			1	Education tax.		1) Edu. Tax is levied at 1% of the Annual value of the building and ⅙4% of the Capital value of vacant lands per half year	— Do —
	16298	30200		Gross Collections	31500		
	919	1940		Deduct Collection Charges	1910		
	15379	28260		Net	29590		
			2	Fines and penalties under the Elementary Education Act.			
			3	Income from Investments etc.			
			4	School fees.			
	48		5	Contributions. (Endowment)			
	246	50	6	Other receipts	50		
16298 33-15 16.264 1		16264	7	Government grant	19866		
		16300		(i) Under Section 37 of the Elementary Education Act	40270		
3165 1776 4941	4941	4820 4941		(ii) Under proviso to Section 37 of the Elementary Education Act	4820 4941		
	21500	15500	8	Contribution from general account			No provision is made for 46-47 as the financial position of Gl. funds does not permit it.
			9	Investments realised.	56357		
		66955	10	Advances recovered.			
	34	-400		Deduct Refunds.	-400		
		-1000		Deduct amount transferred to Capital	8180 -1000		
				Total.			
				Add amount relating to endowments			7175
			-	Shown under A. Endowments Accounts			
				(For details Vide Sub. account)	54957		54957 15350 70307 18221 52...
	42080	63530		Grand Total.	66150		
		65555	1	Government Grants.	7170		(1) Govt grant Rs 7170/- This represents half contribution on the following works 1) ... to Scendakulam Boys school Est. 7650/- 2) -Do- formation Girls School Est. 6700/-
			2	Contribution from General Account	7175 7175		
		1000	3	Add amount transferred from Ordinary	8180		
				Total.			
				Add amount relating to Endowments.			

Tuticorin Municipality

Budget Estimate of the Elementary Education Fund Account 1946-47

Expenditure.

Serial No.	Actuals of 1944-45	Revised Estimate for 45-46		Head of Account	Budget Estimate 46-47	Remarks.
				Ordinary.		
			1	Staff.		
				Salaries and allowances		
	25979	25900 ✓		Masters	26510	✓
	8864	15130 ✓		~~Dearness allowance~~	13850	✓ 40360
				Clerks and Servants.		
	1416	1580 ✓		Contribution to Provident Fund	1660	✓
		1940		Collection charges.	1910	✓
				Travelling allowances.		
				Stipend of teachers sent for training		
			2	Contingencies and equipments		
				Contingencies –		
	2667	2860 ✓		House rent	2850	✓
	2151	2500 ✓		Other items	2500	✓
	16	400		Equipment	2000	✓
				Furniture and apparatus.		
	–	200 ✓		Library books and maps	1000	✓
	44	100		Other items	100	✓
	95	100 ✓	3	Prizes and Scholarships	100	✓
	57	50	3A	Endowments	50	✓
	586	2000 ✓	4	Repairs to buildings	2000	
			5	Interest on and repayment of debt		
			6	Investments made.		
			7	Advances recoverable.		
				Total Elementary Education		
		52760		Add amount relating to endowments shown under H. Endowments (for details vide subsidiary accounts)	54530	
	41875	50820		Grand Total	52620	
				Capital		
			1	Lands and Buildings	14350	
			2	Equipment		
	191	1000		(1) Furniture and apparatus.	1000	
				(2) Library books and maps.		
				(3) Investments made.		
				(4) Other items		
				Add amount relating to Endowments		

71981
53760

54530
15350

17

TUTICORIN MUNICIPALITY.

BUDGET ESTIMATE 1946 - 47 SCHEDULE OF ESTABLISHMENT.
(Elementary Education)

Serial No. 1.	Name. 2.	Designation. 3.	Scale of pay. 4.	Actual pay on 1--4--1946. 5.	Remarks. 6.
			MELUR BOYS' SCHOOL.		
				Rs.	
1.	S. Ganesa Iyer.	Headmaster.	30--3/2--45--2/2--55.	45 + 4	Headmaster allowance.
2.	P.Ramalingam Pillai.	Assistant.	- do-	30/-	
3.	M.Sarkara Iyer.	-do-	23--2/2--45.	31/-	
4.	J.C.Paramanatham.	-do-	-do-	31/-	
5.	G.S.Ramakrishna Iyer.	-do-	-do-	31/-	
6.	S.Paranjothi.	-do-	-do-	31/-	
7.	P.Ramiah Pillai.	-do-	-do-	31/-	
8.	A.M.Aruputham Pillai.	-do-	-do-	25/-	
9.	D.S.Carr Pandian.	-do-	-do-	25/-	
10.	S.K.Arulraj.	-do-	-do-	23/-	
		(Sweeper). (partime) 1.		8/-	307
			VADAKKUR BOYS' SCHOOL.		
1.	S.V.Thiruvenkatachari.	Headmaster.	30--3/2--45--2/2--55.	33 + 4	Headmaster allowance.
2.	T.M.Bavani Sankar.	Assistant.	23--2/2--45.	25/-	
3.	D.Gnanamuthu.	-do-	-do-	31/-	
4.	N.Chidambaram Asary.	-do.	-do-	25/-	
5.	K.Rajagopal.	-do-	-do-	29/-	
6.	N.Palanisamy Doss.	-do-	-do-	31/-	
7.	P.S.Sankaranarayana Pillai.	-do-	-do-	25/-	
8.	Mrs. Mary Jeevamani.	-do-	-do-	31/-	234
		Sweeper (partime) 1.	8	8/-	
			MUNICIPAL BOYS' SCHOOL, SHANMUGAPURAM.		
1.	A.S.Paul Pandian.	Headmaster.	30--3/2--45--2/2--55.	33 + 4	Headmaster allowance.
2.	P.Sudalaimuthu Asary.	Assistant.	23--2/2--45.	31/-	
3.	P.V.Koil Pillai.	-do-	-do-	31/-	
4.	P.Antonimuthu Pillai.	-do-	-do-	31/-	
5.	S.Chelliah Pillai.	-do-	-do-	23/-	
6.	A.K.Gomathinayagam Pillai.	-do-	-do-	25/-	
7.	S.Arulraj Gnaniah.	-do-	-do-	31/-	
8.	K.Kathirvel Pillai.	-do-	-do-	23/-	237
		Sweeper (partime) 1.	9	9/-	
			MUNICIPAL BOYS' SCHOOL, SEVENDAKULAM.		
			30--3/2--45--2/2--55.	33 + 4	Headmaster allowance.

10

(1)	(2)	(3)	(4)	(5)	(6)
		MUNICIPAL MUSLIM BOMS' SCHOOL, SOUTH NEW STREET.			
1. M.G.S.Samuel.		Headmaster.	30--3/2--45--2/2-55.	33 + 4	Headmaster allowance.
2. A.Abdyl Amir Sahib.		Assistant.	23--2/2--45.	31/-	
3. Syed Ismail Sahib.		-do-	-do-	31/-	
4. S.Mohamad Amir Sahib.		-do-	20--2/2--24--1/2--28.	26/-	
5. P.S.Kajamoideen Sahib.		-do-	-do-	24/-	
6. S.Mohammed Nannajan.		-do-	-do-	22/-	
	Sweeper (Part time) 1.		6	6/-	
				171	
		MUNICIPAL MUSLIM BOYS' SCHOOL, REGUMATHULLAPURAM.			
1. M.Subramanian.		Headmaster.	30--3/2--45--2/2--55.	33 + 4	Headmaster allowance.
2. G.Mohammed Kasim Sahib.		Assistant.	23--2/2--45.	25/-	
3. Syed Adam Shah Sahib.		-do-	20--2/2--24--1/2--28.	24 + ½ P.P.	
4. K.Abdul Rahim.		-do-	23-2/2--45.	23/-	
	Sweeper (Part time) 1.		5½	5½/-	
				105	
		MUNICIPAL GIRLS' SCHOOL, SHANMUGAPURAM.			
1. Mal Sornammal.		Headmistress.	30--3/2--45-2/2---55.	51 + 5	Headmistress alowance.
2. P.V.C.Janaki.		Assistant.	-do-	30/-	
3. A.T.Doss.		-do-	-do-	30/-	
4. P.Mariammal.		-do-	23--2/2--45.	37/-	
5. Y.Swamiadial.		-do-	-do-	29/-	
6. Devamani Samuel.		-do-	-do-	37/-	
7. G.Gnanam.		-do-	-do-	31/-	
8. Ranjitham Victor.		-do-	-do-	31/-	
9. Gnanamoni Misquith.		-do-	-do-	29/-	
10. E.Rosalind.		-do-	-do-	29/-	
	Conductress 2.		at Rs.7/- per mensem each.	339	
		MUNICIPAL GIRLS' SCHOOL, DRAVIAPURAM.			
1. A.Mary.		Headmistress.	30--3/2--45--2/2--55.	36 + 4	Headmistress allowance.
2. J.Packiathai-		Assistant.	23--2/2--45.	37/-	
3. S.Gnanatheebam.		-do-	-do-	31/-	
4. Annathai Ratnam.		-do-	-do-	23/-	
5. G.Packiam.		-do-	-do-	31/-	
				162	
	Conductress. 1.		at Rs. 7 per mensem.		
		MUNICIPAL MELUR GIRLS' SCHOOL.			
1. R.Arokiasamy.		Headmistress.			istress allowance.
2. T.Devakirubai.		Assistant.	23--2/2--45.	35/-	
		-do-	-do-	31/-	

19

(1)	(2)	(3)	(4)	(5)	(6)
		MUNICIPAL MUSLIM GIRLS' SCHOOL.			
1. Aerora Faith David		Headmistress.	30--3/2--45--2/2--55.	33 + 4	Headmistress allowance.
2. Rohaya Jan.		Assistant.	23--2/2--45.	23/-	
3. A.Bibijan.		-do-	-do-	25/-	
4. A.Beemajan.		-do-	-do-	27/-	
	Conductress 1.		at Rs.7/- per mensem.		
		MUNICIPAL GYMNASTIC INSTRUCTION.			
1. R.P.Subbiah Pillai.		Drill Master.	30--1/2-A--40.	40/-	
		MANUAL TRAINING INSTRUCTION.			
1. M.Jobe.		Manual Training Instructor.	20-1/B-24-2/B-30.	21/-	
2. Silvester J.Fernandez.		Part time tailoring Instructress in Shanmugapuram Girls' School.	Rs.10/-	10/-	for 10 months in a year.

KVR/23-12-45.

K Ramakrishnan Chowdary
COMMISSIONER. 17.1.46

DS
16.1.46

20

-20-

(11)

(12) 21

TUTICORIN MUNICIPALITY.

Statement showing the rates of dearness allowance sanctioned by the Tuticorin Municipal Council to the municipal staff and the total cost debitable to each account in 1945--46 & 1946--47.

[illegible]

Rates of Dearness Allowance per annum sanctioned by Government in G.O.No.517 Finance dated 27-4-45 communicated in G.O. No.1173 L.A., dated 28-5-45 with effect from 1--1--45.

Emoluments of municipal servants.

(1) Below Rs.40/- per mensem.	Rs.16/-.
(2) From Rs.40/- up to Rs.200/- per mensem.	Rs.18/- or 17½% of emoluments whichever is greater.

Total cost debitable to C. Elementary Education Fund Account.

(1) Revised Estimate for 1945--46. = Rs.16,490/-.

(2) Budget Estimate for 1946--47. = 15,010/-.

K Ramakrishnayya Chowdary
17.1.46
COMMISSIONER,
TUTICORIN MUNICIPALITY.

NV/16.1.46. [illegible] 16.1.46

Tuticorin Municipality
Budget Estimate of the Elementary Education Fund Account
1946 — 47.

	Numbers of Schools having in the highest Class. Standards.								
	8th	7th	6th	5th	4th	3rd	2nd	1st	Remarks.
1. No of Schools on the date of Submission of the Budget.	1	-	-	9	-	-	-	-	-
2. No of Schools proposed to be opened on the ensuing year.	NIL								

		Grade	Men teachers		Woman teachers.	
			scale of pay	No	scale of pay	No.
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 Scale of pay in force and the number of teachers in each grade.	1	Secondary	Rs 30-3/2-45-$\frac{2}{2}$-55	7	Rs 30-$\frac{3}{2}$-45-$\frac{2}{2}$-55	1
	2.	Elementary higher	Rs 23-2/2-45	32	Rs 23-$\frac{2}{2}$-45	20
NIL	3.	Elementary lower	Rs. 20-2/2-24-1/2-28	4	Rs 20-$\frac{2}{2}$-24-$\frac{1}{2}$-28	-
4. No of additional teachers proposed to be employed in (1) Existing Schools. (2) Schools to be newly opened during the ensuing year and their scale of pay NIL	4.	Drill master	Rs 30-1/2A-40	1	-	-
	5.	Manual training Instructor	Rs 20-1/3-24-2/3-30	1	-	-

6. Part time tailoring instructors. Rs 10/- P.M. 10 months in

5. If the pay of the existing teachers proposed to be revised, the total

GOVERNMENT OF MADRAS.
Abstract.

BUDGET ESTIMATE - 1946-47 - Tuticorin Municipal Council - Orders - Passed.

Local Administration Department.

G.O.No.Ms.502 Dated the 14th March 1946.

Order:

The following orders are passed on the Revised Estimate for 1945-46 and the Budget Estimate for 1946-47 of the Tuticorin Municipal Council.

2. Surcharge on stamp duty: Credit may be taken in the Budget estimate for 1946-47 for an income of Rs 9,900/- under this head.

3. Entertainments tax: The credit taken in the Revised Estimate for 1945-46 should be reduced from Rs. 21,680 to Rs 16,180 and that taken in the Budget Estimate for 1946-47, from Rs 22,300 to 21,570.

4. Government grant for libraries: The credit taken for a grant of Rs 200 in the Budget Estimate for 1946-47 should be deleted, pending the issue of orders sanctioning grants to local bodies for the maintenance of libraries in that year.

5. Government grant for maternity and childwelfare work: The credit taken in the Revised Estimate for 1945-46 should be reduced from Rs 1,500/- to Rs 1,270/- while that taken in the Budget Estimate for 1946-47 may be increased from Rs 1,200/- to Rs 1,470/-.

6. Contribution from the General Account to the Water Supply and Drainage Account: It is observed that out of the hospital savings a sum of Rs 5900/- is provided in the Revised Estimate for 1945-46 and Rs 7720/- in the Budget Estimate for 1946-47 for expenditure on maintenance of the women and children dispensary. As these sums exceed the limit of Rs 5,000/- the Commissioner should address Government in the Education and Public Health Department for sanction, giving reasons for the excess expenditure.

7. Communications - Roads: In view of the present increase in the cost of road maintenance works, the provision made in the Budget Estimate for 1946-47 for the maintenance of roads should be increased by Rs 5,000/-.

8. Closing balance - General Account - Ordinary: (a) Revised Estimate - 1945-46: The Revised Estimate for 1945-46 as framed by the council closes with a balance of Rs 71,170/- under the General account Ordinary. If it is revised with reference to the orders in paragraphs 3 and 5 above, the balance will be reduced to Rs 61,610 without taking into account the arrear toll compensation taken credit for by the council. The council has provided in the Revised Estimate for 1945-46 for a capital expenditure of Rs 13,090/- on conservancy improvements from its ordinary general fund. It is permitted as a special case to draw not later than the 25th March 1946 an equal amount from the arrear toll compensation of Rs 53,436/- sanctioned to it in the current year towards this expenditure. Then the balance at the end of 1945-46 will increase to Rs 80,030/-.

28

(15) 29

-2-

(b) Budget Estimate fmx 1946-47: The Budget Estimate of the Council for 1946-47 as revised with reference to the orders in the foregoing paragraphs closes with a deficit of Rs 9,640/- under the General account ordinary against the prescribed minimum balance of Rs 16,880/-. The Council is permitted to draw the entire arrear toll compensation of Rs 23,836/- and adjust it to the General Account. The deficit will then be converted into a balance of Rs 14,196/-. The Council is directed to make up the deficiency in the minimum closing balance by reducing the provision made for Capital Expenditure from the General Account ordinary, by Rs 2690/- (in round sum).

9. The Commissioner is requested to expedite the submission to Government of the remarks of the heads of departments with a report as to the action which the Council proposes to take on them.

(By Order of His Excellency the Governor.)

J.L. Wood,
Secretary to Government.

To the Commissioner, Tuticorin Municipality through the Chairman,
Municipal Council.
" Collector of Tinnevelly.
" Treasury Deputy Collector, Tinnevelly.
" Inspector of Municipal Councils and Local Boards.
" Accountant-General through the Finance Department.

True Copy:

Forwarded. / By Order.

GRD.14.3. gc SUPERINTENDENT.

118/~~a~~ 1/u

B.E - 1946-47 - E.E. fund - M. cl., Tuticorin - Orders passed. ⑯

C.No. 7739 C-1/46 pp1-2 c.f.

From the D.P.I., R.O.P. No. 92 B3/45-46, d/12-2-46

G.O. (Ms) 691 Edn., d/ 1/4/46

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

2. The credit taken under the head "Govt. grant under the proviso to section 37 of the E.E. Act" in the R.E. ~~as well as~~ and in the B.E. should be raised from Rs. 4,820 to Rs 4,941, with reference to the actual amount sanctioned in the current year.

p 13 c.f. and para 2 on p. 12 c.f.
G.O. not put up (figures verified)

3. R.E. for 1945-46. (i) The credit taken under the head "Govt. grant under section 37 of the E.E. Act" should be reduced from Rs. 16,300 to Rs 16,264 with reference to G.O. 1700 Edn., d/25.10.45 and G.O. 434 Edn., d/ 28.2.46.

p 13 c.f.
pp 3-4 of (J) (N)

(ii) The cl. is permitted to raise the provision under the head "Expre - Ordy" from Rs. 44,650 to Rs 52,760.

p 36 c.f. of (D)
p 15 c.f.

4 B.E. for 1946-47 (i) The Commr. is informed that, with reference to G.O. 530 Edn., d/6.4.45, the ~~cncl~~ cl. is eligible for Govt. Contribution under section 37 of ~~of~~ the E.E. Act, in respect of edn. tax collected at one and one-third per cent of property rentals only in 1945-46. The credit taken under the head* should

not put up

32

p 13 c.f

therefore be reduced from Rs. 40,270 to Rs. 19,866. This amount is liable to further revision with reference to the actual amount of edn. tax realised and adjusted to the E.E. fund in 1945-46

para 4(i) on p 19 c.f

(ii) The Commr. is informed that the grant of a subsidy to local bodies towards the cost of construction of ely. school buildings is subject to the condition that the local body's share of ~~cost of the local body~~ the cost is met from its general funds and not from E.E. fund. If the cl. does not meet its share of ~~cost~~ cost from the general funds ~~[illegible]~~ ~~the cl~~ it will have to forego the subsidy from Provincial funds. There is however, no objection to the cl meeting the entire cost from ~~its~~ the E.E. fund.

(ii) on p 19

(K)

Capital - contribution from general funds

5 An extract of the remarks of the D.P.I. in paras 3, 11 and 12 of his endorsement read above, is communicated to the Commr. for information and necessary action.

pp 1-2 c.f

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

p 3 c.f

12.3.46

13/3/46

To the Commissioner,
Tuticorin Mty
(Thro' the C.M.C.)
(with enclosure)
" " D.P.I.
" " Exr of L.F.A
" " L.A. Deptt
Spare c(1)

Despd
14-3-46

Annexure,
P.T.O.

---

p 13 c.f

33

Annexure

17

		Rs
Opening balance (as revised)	✓	18,221
Receipts		
Education tax	✓	31,500.
Other receipts	✓	50.
Govt grant		
(i) under section 37 of the E.E. Act	✓	19,866
(ii) under the proviso to secn 37 of the Act.	✓	4,941
		56357 ✓
Deduct		
Refunds	✓	—400
Amount transferred to Capital.	✓	-15350 ~~1000~~
Total (ordy)		~~54.957~~ 40 607
Capital		
~~Contribution from genl funds~~	✓	~~7,175~~ -
~~Govt grant~~	✓	~~7,175~~ -
Amount transferred from ordinary	✓	15,350 ~~1,000~~
Total (Capital)	✓	15,350
Total (ordy & cap)	✓	55957 ~~70.307~~
Total (including opening balance)	✓	74178 ~~88.528~~

Expenditure		Rs
1. Staff.		
= Salaries & allowances teachers	✓	40,360.
Contributions to P.F.	✓	1,660.
Edn. tax - Colln charges	✓	1,910.
2 Contingencies & Equipment		
Contingencies		
House rent	✓	2,850.
Other items	✓	2,500
Equipment		
Furniture & apparatus	✓	2,000.
Library books & maps	✓	1,000.
Other items	✓	100.
3. Prizes and scholarships	✓	100.
4. Endowments	✓	50.
5 Repairs to buildings	✓	2,000.
Total (ordy)	✓	54,530
Capital		
Lands & buildings	✓	14,350
Furniture & apparatus	✓	1,000
Total (capital)	✓	15,350
Total (ordy & cap)	✓	69,880
Closing balance	✓	4298 ~~18,648~~
Grand total		74178 ~~88,528~~

13/3/46

34

35

(18)

Encl: Nil.
R.O.C.No.B.1.-16447/46.

Tuticorin Municipal Office,
Dated the 1st Oct. '46.

ASST. SECRETARY TO GOVERNMENT
5 - OCT 1946
EDUCATION AND PUBLIC HEALTH DEPT.

From:
Md.Anwer Husain Sahib Bahadur, B.A.,
Municipal Commissioner, Tuticorin.

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

Through the Chairman, Municipal Council, Tuticorin.

Sir,

58860

Sub:- Elementary Education fund - Municipal Council - Payment of Dearness Allowance - Deficit not anticipated.

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

The Elementary Education Fund of this council closed with an actual balance of Rs.23,985-5-8 in 1945-46. In G.O.No.Ms.691 Education 1-6-46, Government passed orders on the Elementary Education for 46-47 with a closing balance of Rs.4,298 against an opening balance of (revised) of Rs.18,221/= for 45-46. A sum of Rs.10,062/= will be the closing balance for the current year as per details hereunder.

Actual closing balance for 45-46.	Rs. 23,985--5--8.
Opening balance as revised for 45-46.	Rs. 18,221--0--0.
Difference.	Rs. 5,764--5--8
Closing balance as per G.O. referred to for the year 46-47	Rs. 4,298--0--0.
Total estimated closing balance. for the year.	Rs. 10,062--5--8.

A sum of Rs.3,000/= has to be met by way of payment of arrears Dearness Allowance for the period from 1--7--44 to 31-12-44 from this estimated closing balance. The net balance that may be available in the fund will be Rs.7062/= and as such the Elementary Education Fund of the council is not in deficit.

M.A.Husain
COMMISSIONER. 2/10/46

FORWARDED.

Dn
2 10 46.

CHAIRMAN. 3/10

KP/1.10.

C

EdPH (C-1):

The E.E. fund budget of the M.Cl., Tuticorin, for 1946-47, revised with reference to the actual balance on 1/4/46 is expected to close with a surplus.

The Cl was not paid any subsidy towards the cost of d.a. last year.

May be filed with G.O. 691 Edn. [illegible]

d/1-4-46

ORM
4/11/46

1/11/46

NOTES

EdP.H (C-1)

B.E. 1946-47 – E.E. fund – M.Cl. Tuticorin.

C. No. 7739 C-1/46 from the D.P.I. R.O.P. No. 92 B3/45-46, d/2.2.46

pp 1-2 c.f.

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

p 13 c.f. (Govt. grant figures verified)

2. The credit taken under the head "Govt. grant under the proviso to section 37 of the E.E. Act" in the R.E. for 1945-46 as well as the B.E. for 1946-47 may be raised from Rs. 4,820 to Rs 4,941 with reference to the amount actually sanctioned in the current year.

p 13 c.f.

pp 3-4 of (J) (N)

3. R.E. for 1945-46. (i) The credit taken under the head "Govt. grant under section 37 of the E.E. Act" may be reduced from Rs. 16,300 to Rs 16,264 with reference to G.O. 1700 Edn., d/25.10.45 and G.O. 434 Edn., d/28.2.46.

p 15 c.f.

p 36 c.f. of (D)

Rs 2000 p 15 c.f.
– Rs 1000 p 36 (D)
Rs 1000

(ii) 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 and provision of an additional amount of Rs 1,000 under the head "Repairs to buildings". The provision made for excess expenditure may be approved.

pp 35-36 c.f. of (D)

p 13 c.f.

4. B.E. for 1946-47 (i) The rate of edn. tax levied in the Mty was raised from 1 p.c to 2 p.c. with effect from 1.4.45. The ~~Cl has taken~~ credit taken under the head "Govt. grant under section 37 of the E.E. Act" ~~in respect of~~ is in excess of the entire amount of tax expected to be collected at 2 p.c. in 1945-46. The Cl is eligible for equivalent contribution in respect of tax collected at the rate of 1 1/3 p.c. of property rentals only. The credit taken may therefore be reduced from Rs 40,270 to Rs. 19866

cf para 3 (iii) on p 17 of (D)

extract at (A)

(ii) The contribution from general funds provided in the budget for 1942-43 is Rs. 15,500. The Cl. has not taken credit for any contribution from General funds. In their note on the general fund budget of the Cl, the L.A. deptt have stated that ~~due~~ in view of the large deficit in the General funds and as the E.E. fund is expected to close with a surplus

B2

no contribution need be made from the gl. funds to the E.E. fund. The suggestion of L.A. may be accepted subject to the condition that ~~the~~ a contribution of Rs. 7,175 is made from the general funds to the E.F. fund "Capital" — Pl. see para 4(iii) below. | A

(iii) Provision has been made for a sum of Rs. 14350 under the head "Capital Expenditure — Lands and Buildings" towards the cost of construction of buildings for two ely. schools. The request of the cl. for a grant towards the cost of the works is being treated as a Part II. scheme for 1946-7. As stated by the D.P.I. in para 10 of his endorsement ~~[illegible]~~ on p1 c.f. the credit taken for Govt grant may be raised provisionally from Rs 7,170 to Rs 7,175. The Cl's share of the cost of the works (Rs 7,175) should be met by a contribution from general funds. Necessary alterations may be made in the budget

14950

p15 c.f.

linked file (C no 43862/45)

(iv) Revised with reference to the suggestions above, the B.E. for 1946-47 is expected to close with a ~~deficit of Rs~~ surplus of Rs. 18,648. | A

p15 c.f.

5 The cl. was not paid any subsidy towards the payment of dearness allowance to the E.E. staff in 1944-45 or 1945-46.

6. A draft order is submitted. It may issue after acceptance by L.A.

12.3.1946

13/3/46 LA

LOCAL ADMINISTRATION DEPT. 13 MAR 1946 SECRETARIAT, MADRAS

E&P.H. No. 7739 C-1/46

13/3/46

LA Depth. 7534

'A' of E&PH note above: The BE of the ngl. cl for 1946-47 closes with a deficit of Rs 7,640 under the General Acct ~~only~~ against the prescribed minimum balance of Rs 16,880. It is proposed to permit the cl to draw the entire arrear toll compensation likely to be sanctioned ~~to the~~ it in the next year in order to avoid a deficit and to secure a working balance. In view of this unsatisfactory financial position, the Cl cannot afford to contribute Rs 7,175 from the General Acct for capital expenditure under the Ele Education Acct to meet its share of the cost of constructing elementary school buildings in question. On the other hand the Ele. Education budget for 1946-47 as revised by E&P.H closes with a large balance of Rs 18,648. The above Council's share of the capital expenditure can be easily met from this balance.

T.V.
13-3-46

C1 (20)

14950

ASST. SECRETARY TO GOVERNMENT 19 MAR 1946 EDUCATION AND PUBLIC HEALTH DEPT.

2. With these remarks the file may be returned to E&P.H. Depth.

13.3.46

13.3.46.

14.3.46

Secy. 14/3/46

E&P.H.

E&P.H (C-1)

Please see the note of the L.A. depth L.A. Dept No 7534-1 Bud II on pp 2-3 above.

pp 14.3.46.

14.3.46

(K)

2. Under the orders in G.O. 1143 Edn., d/11.8.1932, the grant of a subsidy to local bodies towards the cost of construction of ely. school buildings is subject to the condition that the share of cost of the local body is met from its general funds and not from its E.E. fund. The L.A. depth state that the general funds of the cl is not in a position to meet ~~the~~ its share of the cost of the works. In the circumstances the proposal to sanction a subsidy will have to be dropped. There is, however, no objection to the Council meeting the entire cost from its E.E. fund.

note above

pp 13-14 c.f. of (Q) in l.f.

p 17 f of l.f.

3 It may be noted that the subsidy for the works in question was promised even in 1944-45. But, the cl was not able to take up the works in that year. The Commr. has stated that it will be taken up in the current year and that the subsidy will be claimed in 1946-47. The Cl's request that the subsidy may be paid in 1946-47 is being treated as a Part II

4

B Y

Scheme for 1946-47.

4 As the R.A. depft had already agreed to the contribution from gl. funds to meet half the cost of the works in question, as no contribution is being made from the general funds to the E.E. fund in the ordinary current year and as the Council will lose a subsidy of Rs 7,175 from Provincial funds if the suggestion of this depft is not agreed to, R.A. may be requested to reconsider their decision.

'X' on p2 of

(D)

p2 of f.f

para 4(ii) on pp1-2 ante

18/3/46

19/3/46 LA

EXP.H No.7739C-1/46-2

19/3/46

(with linked file)

8076

The previous note of this Department on pages 2-3 ante and the note of E.& P.H. from page 3 ante may be perused.

IVV

19.3.46

LOCAL ADMINISTRATION DEPT.
19 MAR 1946
SECRETARIAT, MADRAS

In October 194~~6~~5 ~~the~~ this Department no doubt noted that the Council could bear its share of the cost of the ~~works~~ construction of the school buildings in question, as the financial position of the Council under the General Account was then found to be satisfactory on the basis of the B.E. for 1945-46. It is since found from the Council's B.E. for 1946-47 that its financial position under the General Account is not so satisfactory as anticipated. The Council has had to utilise the entire arrear toll compensation that may be sanctioned in 1946-47 and retrench a portion of its capital expenditure in order to avoid the deficit in 1946-47 and secure the prescribed minimum balance. On the other hand, it is found that the financial position of the E.E. Acct. according to its B.E. for 1946-47 is quite satisfactory. The E.E. budget as revised by E.& P.H. Depft closes with a large balance of Rs.18,648 even without a contribution from the General Account. This is due to the fact that the ~~xxxx~~ rate of education tax has been increased from 1 to 2 per cent per annum from 1/4/45. The Council's share of the cost can be easily met from this balance. The E.& P.H. Dept. however state that the Council will lose the subsidy of Rs.7,175 proposed to be sanctioned

p2 m.b L.F.

para 8(b) on p.2 of G.O.No.502 L.A dt 11.3.46.

(W)

Vide 'A' on p2 ante

p 3 ante

C-1 (21) 5

in 1946-47, if the Council does not meet its share of the cost of the works from its General funds. They quote G.O. No.1143, Law & Edn. dated 11/3/~~42~~32 in support of this statement. According to instruction (ii) of the instructions issued in that ~~with~~ G.O. a local body should pay its share of the cost of construction~~ing of~~ elementary school buildings from its general revenues, and not from the E.E. Fund in order to earn a Govt. subsidy equal to one half of the cost of the work. It is not known why this condition has been put in. At any rate, in the present case where the financial position under the General Account is not satisfactory and that in the Elementary Education Account is satisfactory, it does not seem fair to insist on the above condition. It may be stated in this connection that if this condition is insisted on in such cases, Ml. Cls. will be tempted to reduce the rate of education tax and increase the rate of General property tax. In view of this, and in the circumstances stated above, this Dept. may suggest that the condition referred to above may be relaxed as a special case and the Council ~~xxxxx~~ permitted to pay its share of the cost of the works in question from the E.E.Fund and get the Govt grant.

(K)

M

X

Y

With these remarks the file may be returned to E. & P.H. Depft.

26.3.46

26.3.46

Secy E&PH

27/3/46

EXP.H(C-1)

D/.27.3.46

L.A.No.8076-1-Bud II

27.3.46.

17168

With reference to the note of the L.A. depft at 'x' above, it is submitted that the grant of a subsidy towards the cost of construction of ely. school buildings is restricted to one-half of the expenditure, the other half being met from the council's own funds. As the E.E. fund comprises mostly of Govt. grants, if one-half of the expenditure is met from the E.E. fund, the Govt grant

OPOP

6

for the works will be more than half. It is also necessary to restrict the liability to the E.E. fund and to conserve that fund for recurring expenditure.

With reference to the note of L.A. Dept at 'Y' on p5 above, it is submitted that the Cl. cannot vary the rate of education tax without the permission of the Govt. (cf. Section 35 of the M.E.E. Act)

p612 of [illegible] 17

The B.E. for 1946-47 of the E.E. fund of the Cl is expected to close with a large balance because of the large opening balance. Otherwise the receipts ~~[illegible]~~ exceed the expenditure only by a small amount.

cf page 3 of the draft bud[illegible] in this file

As L.A are not agreeable to the Council's share of cost being met from the general funds, the Cl may be told that it will not be eligible for subsidy from Prov. funds if the Cl's share of cost is ~~met~~ not met from general funds and that there is no objection to the entire expenditure being met from the E.E. fund. The draft order already submitted has been revised.

their note on pp4-5 a[illegible]

A

It may issue after perusal by L.A and Finance.

Special as orders on the budget have to be issued before 31-3-46

28/3/46

28/3/46 S

L.A 28/3

L.A.

Fin.

E.A. Dept
(Bud II)

E&P.H. No. 7739 C-1/46-3
28/3/46
(with linked file)

The notes of this Dept. and E & P.H. from pp 4-6 above and the draft order below may be perused.

2. As the E & P.H. Dept. are not inclined to relax the condition referred to at 'M' on p. 5 above as suggested by this Dept., the proposal of that Dept. at 'A' above need not be objected to and

LOCAL ADMINISTRATION DEPT.
9090
29 MAR 1946
SECRETARIAT, MADRAS

9090

7

Cl

22

and the file may be passed on to Fin.

29.3.46

Dp 29/3/46.

29.3.46

Secy / Finance Fin

29/3/46

Fin (Exp. B)

L.A. W. D. No. 9090-I-Bud II
29.3.46.

ASST. SECRETARY TO GOVERNMENT
29 MAR 1946
FINANCE DEPARTMENT

The draft order below may be perused and the case returned to E&P.H.

29.3.46 29.3.46.

29.3.46.

Secy. E&P.H.

Fin No. 17605 C B-1
29.3.46.

E&PH

ASST. SECRETARY TO GOVERNMENT
17663
29 MAR 1946
EDUCATION AND PUBLIC HEALTH DEPT.

E&P.H (C-1)

The draft order may issue.

29/3/46

29/3/46

of the
d by
this
ale

㉒