Sec 1 II-87.—15,004—22-8-46.

1

E&H (1947) Department.

Ms SERIES. 4

G.O. NO. 8 Edn

Dated 4-1-1947

(88)

[Despatch Abstract.]

Pdl.No.37/45.

Municipal Office, Bodinayakanur,
Dated 23-5-46.

K.R.S

From
Sri L.T.Muthuram,
Commissioner, Municipal Council,
Bodinayakanur.

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

Through
The Chairman,
Municipal Council,
Bodinayakanur.

LOCAL ADMINISTRATION DEPT.
27 MAY 1946
16080
SECRETARIAT, MADRAS

K.R.S
27-5-46.

Sir,

Sub:-- Budget Estimate--1946-47--Elementary Education Fund--Bodinayakanur Municipal Council,--Actual Opening Balance on 1-4-46--Furnished.

Ref:-- Para 3 (iv) of G.O.No.Ms.251 Education dated 5-2-46.

Not put up

The actual opening balance on 1-4-46 under Elementary Education Fund is Rs.2315-4-10.

Commissioner.

A.S./23-5.

28647

ASST. SECRETARY TO GOVERNMENT
2 9 MAY 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Forwarded.

Vice-Chairman-in-Charge.

dp 28/5/46

L.A. W.O.
28

E & P.H. W.O.
27/5/46.

8

6 9 ⑥ 9

C.F. 32 (a).

Local Administration Department

From (Name) Sri J.Doraiswamy,B.A.,

Designation Commissioner,Municipal Council,

Station Vaniyambadi.

Received Registered

To

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

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

Enclosures

R.F. No. 41-1507/46 dated 28th May 1946.

Sir,

Sub:-Accounts- Elementary Education Fund- 1945-46- Vaniyambadi Municipality- Closing balance on 31-3-1946- Report submitted.

Ref:-G.O.No.Ms,395,Edn., dated 25-2-1946.

28711

With reference to para 3(vi)of the G.O., quoted above, I beg to report that the actual closing balance under the elementary education fund of this municipality on 31-3-1946 is Rs.101--2--8.

Forwarded.

M.A. Qudoos
29-5-46
Chairman.

Commissioner.

b
29.5.46

E&P.H(C-1)

This may lie over till 15-6-46. C. f note on p2 ante. No decision has yet been taken on the question of allowing the servants of local bodies the existing rates of dearness allowance with retrospective effect.

No interim reply to the Commissioner Mayavaram Mty., seems necessary.

The question
will come up
before the Re
cabinet meeti

p 5 ante

31/5/46 31/5/46. OSM 1/6/46

From
Mr.M.C.Daniel,
Municipal Commissioner,
Devakottai.

To
The Secretary to Government,
Education and Public Health Department,
Fort St.George, Madras.
Through
The Chairman,
Municipal Council,
Devakotta

ASST. SECRETARY TO GOVERNMENT
15 JUN 1946
EDUCATION AND PUBLIC HEALTH DEPT.

31824

D.Dis.6866/45 dated 12-6-46.

Sir,

Sub:- Budget Estimate - 1946-47 - Elementary Education Fund - Devakottai Municipality - Actual balance at the end of 1945-46 report - submitted.

Ref:- G.O.No.Ms.361.Edn. dated 20-2-46.

With reference to para 3(iv) of G.O.No.Ms.361 dated 20-2-46 issued on the budget estimate of Elementary Education for 1946-47, I beg to report that the actual balance in the Elementary Education Fund at the end of 1945-46 is Rs.2389-9-9. The annual accounts of 1945-46 are not audited yet.

Forwarded.

Chairman.

12-6-46
Commissioner.

12-6-46 12-6-46.

12

8 9 (8) 13

Local Administration Department.

From
Janab Ameerali Tabrizi, B.A.B.L.,
Commissioner,
Hospet Municipality,
Hospet.

To
The Secretary to Government
Education & Public Health
Department,
Madras.
Through, The Chairman, M.C
Hospet.

ASST. SECRETARY TO GOVERNMENT
17 JUN 1946
EDUCATION AND PUBLIC HEALTH DEPT.

C.No.5137/45.B.1. D/ 12-6-1946.

Sir,

32063

Sub:- Budget estimate - 46 - 47 - Elementary Education Fund - Municipal Council - actual closing balance as on 31-3-46 - submitted.

Ref:- G.O.No.Ms.397 Edn., dated 25-2-46 para 3 (iv)

...o...

With reference to G.O. cited above, I beg to state that the Elementary Education Fund closes with a plus balance of Rs.984/0/9 on 31-3-46.

Commissioner. 14/6/46

14/6/46

Forwarded

Chairman.

C.F. 32 (a).

Local Administration Department

From (Name) Sri A. Gopalakrishnan,
Designation Commissioner,
Srirangam Municipality,
Station Srirangam.

Received Registered

To
The Secretary to Government,
Education & Public Health Dept.,
Madras
Thro'
The Chairman, Municipal Council,
Srirangam.

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

Enclosures :

32075

RcNo. Bl. 26/46 dated 14th June 1946

Sir,

Grants - Srirangam Municipality - Elementary Education Fund - Grant to cover deficit
Para 3(iii) of G.O. No. 391 Edn. dated 25--2--1946

The actual closing balance at the end of the year 1945--46 in the Elementary Education Account is Rs.466--5--5. Revised with reference to this balance, the estimated deficit in the account at the end of the year 1946--47 will be Rs.10152 minus Rs. 466 or Rs.9,698. I request that a grant of Rs.9686/- may kindly be sanctioned at an early date.

A Gopalakrishnan
Commissioner.

RR/14-6

14-6-46

Forwarded.
[illegible]
Chairman

16

E&PH (C-1)

This may lie over till 5-7-46
(vide previous L.O. orders on p10 ante.

21/6/46 21/6/46 21/6/46

No decision had yet been taken on the questions referred to on p10 ante.

This may lie over till 25-7-46.

10/7/46 11/7/46 11/7/46

The file on the subject was re from L.A. and passed on to F last week

---

B4/9467/46.

ASST. SECRETARY TO GOVERNMENT
12 JUL 1946
EDUCATION AND PUBLIC HEALTH DEPT.

19 17

Municipal Office, Mangalore,
Dated the 4th July 1946.

From

Sri M. Narayana Shenoy, B.A.B.L.
Commissioner,
Mangalore Municipality.

To

The Secretary to the Government of
Madras, Education & Public Health
Department, Fort St. George,
Madras,
Through-The Chairman, Municipal Council,
Mangalore.

Sir,

Subject: Accounts - Elementary Education fund - Mangalore Municipality - actual closing balance - reported.

27456

Reference:-G.O.No. MS 580 Education & P.H. Dept. dated the 14th March 1946.

As required in para 3(v) of the Government order referred to above, I beg to report herebelow the actual closing balance as on 31-3-1946 under Elementary Education Fund.

Ordinary : : : :	Rs. 47- 7- 9
Capital : : : :	Rs.8091- 7-10
Total:	Rs. 8,138-15- 7

Commissioner 5-7-46
Mangalore Municipality.

Forwarded:

5-7-46

CHAIRMAN, M.C.

h/5-7-46.a compd:- 5/7

Fdl.No. 37-45.

Municipal Office, Bodinayakanur,
Dated 12--7--46.

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

From

Sri L.T.Muthuram,
Commissioner, Municipal Council,
Bodinayakanur.

To

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

Through

The Chairman, Municipal Council, Bodinayakanur.

Sir,

Sub:- Budget Estimate - 1946-47 - Elementary Education Fund - Bodinayakanur Municipal Council - Deficit of Rs. 5769/- grant - Sanction - Requested.

38272

Ref:- 1. This office Fdl. No. 37-45 dated 23-5-46.
2. Municipal Council Resolution No. 233 dated 10-7-46.

below

I submit herewith a copy of my note dated 18-6-46 to the Council together with a copy of Municipal Council Resolution No.233 dated 10-7-46 thereon.

I request that the Government may be pleased to sanction a grant of Rs. 5769/- to this Council so as to make good the deficit.

LTMuthuram 12/7.
Commissioner.

FORWARDED.

Jaganmohandas. Jeevan

CHAIRMAN.

Copy of the Note to the Council.

Sub:- Budget Estimate -46-47- Elementary Education Fund -Deficit- Government grant- Requested.

According to orders in G.O. No.M.S.251 Education dated 5-2-46 The budget Estimate of 46-47 of Elementary Education Fund is to close with a deficit of Rs. 7,580/-.

But with reference to the actual opening balance on 1-4-46 it is to close with a deficit of Rs.5769/- . The Government may therefore be requested to sanction a grant of Rs. 5769/- so as to make good the deficit.

L.T.Muthuram,
Commissioner.

/True copy/.

Copy of the Municipal Council Resolution No.233 dated 10-7-46.

Sub:- Commissioner's note to request the Government to sanction a grant of Rs.5769/- to make good the anticipated deficit of Rs. 5769/- in the Elementary Education Fund budget of 1946-47.

Rsln:-" The Council requests the Government to kindly sanction the deficit amount of Rs. 5769/-".

Sd/. Jegannohan doss Jeevan.
Vice-Chairman.

/True copy/.

E&PH (C-1)

This may l.o. till 25-7-46, as already ordered on p. 16 ante.

17/7/46 17/7/46. 18/7/46

C.F. 32 (a).

12 9 (12) 21

Municipal Department

Received Registered

From (Name)
Md. Basheer Ahmed, B.A.,

Designation Commissioner,
Nandyal Municipality

Station Nandyal.

To

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

Through, The Chairman, Municipal Council, Nandyal.

ASST. SECRETARY TO GOVERNMENT
24 JUL 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Enclosures: Pdl. No. 26/45 dated 17-7-46 194 .

Sir,

Sub:-Budget estimate- 1946-47- Elementary Education fund- Municipal Council, Nandyal- closing balance at the end of the year 1945-46-information-submitted.

40644 not put up

Ref:- G.O.No.Ms. 392 Edn. dated 25-2-46.

--

I beg to report that the Elementary education fund at the end of the year 1945-46 closed with a plus balance of Rs.1211/-. In this connection, I submit that a sum of Rs. 935-9-0 was refunded to Government as per orders issued with G.O.No.Ms. 932 Edn. dated 3-5-1946 during 1946-47 being the excess drawal of contribution under Section 37 of the Madras Elementary Education Act. This sum was not provided for in the sanctioned budget for 1946-47. Hence the actual opening balance for 1946-47 may kindly be taken as Rs.275-7-0.

SAH.18.7.

Commissioner. 18.7.46

Forwarded

Chairman 19-7-46
Municipal Council, Nandyal.

18/7/46.

22

E&P.H (C-1)

Please see the previous l.o. orders on p 20 ante. The question of sanctioning to local board employees the enhanced rates of dearness allowance with retrospective effect has not yet been decided. It is understood from L.A. that the file is under circulation.

This may lie over till 12-8-46.

30/7/46

30/7/46

31/7/46

It is understood from L.A that the matter is still under consider

This may lie over till 1.9.46.

---

13 9 (13) 23

C.F. 32 (a).

ASST. SECRETARY TO GOVERNMENT
1 - AUG 1946
EDUCATION AND PUBLIC HEALTH DEPT.

~~Local Administration~~ Department Received .... Registered ....

From (Name) SriA.Gopalakri

Designation Commissioner,

Station Srirangam Municipality

To

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

Enclosures :

No. Rc.Bl.26/46 dated 25th July 1946.

Sir,

42283

hist put up

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

I request that Government may be pleased to pass early orders on this office letter No.Rc.Bl. No. 26/46 dated 14-6-46.

p15 ante

A Gopalakrishnan
Commissioner.

Forwarded 26/7/46

L. Srinivasan
Chairman

KRK/25/7

24

E&P.H (C-1)

This may lie over till 12.8.46 as already ordered at p. 22 ante.

No interim reply to the Commr., Srirangam mty seems necessary.

3/8/46

3/8/46.

3/8/46

C.F. 32 (a).

Local Administriction Department

14

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

(14) 25—

Registered

From (Name) Sri. V. Balagangadhara [illegible],
B. A(Hons).,
Designation Commissioner, Cannanore
Municipality,
Station Cannanore-

To
The Secretary to the Government
of Madras, Education and Public
Health Department, Fort St. George
Madras.

Thro' The Chairman, Municipal Council, Cannanore.

Enclosures:

~~Rt~~ No. Parl. 64/45 dated 29-7-46 194 .

43424

Not pressing

Sir,

Budget-Estimate-1946-47-Elementary Education fund-Municipal Council Cannanore-G.O.Ms.423(Edn) dated 28-2-46 Paragraph 3(iii).

Not pressing

The actual closing balance in the Elementary Education Fund at the end of the year 1945-46 is Rs.2021-14-1. The question of sanctioning a subsidy equal to the deficit of Rs.12,907 in the Elementary Education Budget for 1946-47 mentioned in the above G.O. may kindly be taken up now.

31/7/46
Commissioner.

Forwarded.

31-7-46
CHAIRMAN.

C.F. 32 (a).

16

ASST. SECRETARY TO GOVT. EDUCATION AND PUBLIC HEALTH DEPT.
6 - AUG 194

29

Local Administration Department

From (Name) Sri.B.SuryanarayanaRao., M.A.,

Designation Commissioner, Ellore

Station Municipality, Ellore.

Received .... Registered ....

To

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

Through
The Chairman,
Municipal Council, Ellore

Enclosures:

L.Dis No. 12323 of 1946 dated 29th, July, 1946.

Sir,

42839

SUB : Accounts - Ellore Municipal Council - Elementary - Education Funds - closing balance at the end of the year 1945-46 - Information - Submitted.

REF : G.O.No.M.S.516, Education dated 8-3-1946.

* * *

The actual closing balance in the Elementary Education Fund Account at the end of the year 1945-46 was Rs 1,113-6-1. The information is submitted as required in paragraph 3 (iii) of the Government Orders cited above.

1/8

Commissioner.

118.

D.P.S."A"/1-8.
Forwarded.

1-8-46

Chairman.

15

9 (15) 27

SALEM MUNICIPALITY.

FROM

Sri M.Minakshisundaram,
Commissioner,
Salem Municipality, Salem.

TO

The Secretary to Government,
Education Department,
Madras.

=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=000

Roc.No.B1.16227-46, D/25-7-46.

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

Sir,

Sub:- BUDGET ESTIMATE-Elementary Education accounts-
Salem Municipality-1946-47.

44386

In G.O.No.714, Ms. Education dated 2-4-46 the Elementary Education Budget Estimate for the year 46-47 has been approved by Government. The Budget Estimate closed with a deficit of Rs.25079/- and the Government have ordered that the actual closing balance for 45-46 may be reported to them in due course when the annual accounts for 45-46 are completed. The annual account for 45-46 has now been finally closed. The actual opening balance on 1-4-46 under Elementary Education account is Rs.15660/- as against Rs.1518/- anticipated in the Budget Estimate. The excess is due to the non-expenditure in the items provided for in 45-46. The surplus will be Rs.15660 - 1518 14042.

A sum of Rs.10000/- may be required to pay all the staff under this account, the arrear dearness allowance at existing rates from July to December 1944.

A new boys school has been opened in Arunagiry Mudaly Street with 1 secondary grade and 4 Higher Elementary grade teachers. The school is located in a rented building and the rent agreed is Rs.20/- per mensem. A sum of Rs.1500/- has also been sanctioned by the Council for the supply of furniture to the school.

Another sum of Rs.1500/- has also been sanctioned by the Council for payment of duty allowance and increasing the contingent expenditure by 30% to all Head Masters of Municipal Elementary Schools.

When provision is made for expenditure for items explained above, there will be no surplus available in the opening balance.

The provision made in the Budget Estimate for 46-47 for construction ~~contribution~~ of certain school buildings to an extent of Rs.25000/- has yet to be met ~~with~~ as the budget closes with a deficit balance. The inspecting authorities of the Education Department have repeatedly pointed out in their inspection notes that the accommodation is poor in several Municipal Elementary Schools and that good accommodation should be provided for. Out of the 47 Elementary Schools, only 16 schools are located in the buildings owned by the Council and the rest are housed in rented buildings. It has become an imperative need for the Council to erect school buildings. The sites required for this purpose is vacant for want of funds.

I therefore request that the Government may be pleased to grant subsidy to the Council to cover the deficit in the budget so that the construction of a few school buildings may be taken up in this year itself. When buildings occupied by schools are vacated they will be available for providing a living accommodation to people who are in immediate need of relief in this direction.

Minakshisundaram

COMMISSIONER.

ss/26.7.p.

RKS 26/7

FORWARDED

CHAIRMAN, Municipal Council, Salem.

30

Edn and P.H Dept
C1.

This may lie over till 1.9.46. (It is understood from D.A. that the file regarding payment of d.a at enhanced rate is still in circulation.

16/8/46.

16/8/46

Cp 17

17

Pdl.No.37-45.

Municipal Office, Bodinayakanur,
Dated 17th August '46.

From

Sri I. Manickavasagam,
Commissioner, Municipal Council, BODINAYAKANUR,

To

The Secretary to Government,
Education and Public Health Department,
Fort St. George, MADRAS.

Thr'

The Chairman,
Municipal Council, BODINAYAKANUR.

ASST. SECRETARY TO GOVERNMENT
28 AUG 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

48487

Sub:- BUDGET ESTIMATE - 1946-47 - Elementary Education Fund - Bodinayakanur Municipal Council - Deficit of Rs.5,769/- Grant - Sanction - Requested.

Ref:- This office Pdl.No.37/45 dated 10-7-46.

--

I request that the Government may be pleased to pass early orders in the matter.

17.8

COMMISSIONER.

Bak/17-8-46.

17/8

F O R W A R D E D,

Jagmohandas Jivan

VICE-CHAIRMAN-IN-CHARGE.

L.O. 1.9.46.

May lie over as already ordered on p 30 ante.

28/8/46.

28/8/46

32

Edn & P.H Dept

It is understood from Dept that no decision has yet been arrived at on the question of payment of d.a at enhanced rate. This may continue to lie over till ~~13~~ 20.9.46

9.9.46

9/9/46.

9/9/46

82
23/9

E&PH(C-1) 35

E.E. fund - 19 Ml. cls - Payment of dearness allowance - deficit.

Memo: No. 26899 C-1/46-1 Edn. d/23/9/46

The executive authorities of all ml. cls. are requested to report the actual closing balance in the E.E. fund at the end of the year 1945-46.

2. While passing orders on the E.E. fund budgets of ~~certain~~ ml. cls for 1946-47, it was estimated that the E.E. fund would close with a deficit at the end of the current year in certain cases. The executive authorities of these ml. cls are requested to state whether it will not be possible for the ml. cl. to carry on the administration of ely. schools till February 1947 without a subsidy from Provincial funds and if not, to report the deficit that may arise in the

86

E.E. fund account till February 1947 with details of receipts and expenditure for the period, and to explain the need for an advance subsidy.

3. Reply to this memo should be sent ~~by return~~ before 1.10.46.

21/9/46

23/9/46

21/9/46.

58

P/Ex

30/9

To the ~~Comm~~ executive authorities of all ml. cls (thro' the C.M.C concerned)

Akeepapers S.e.s
for file

---

18 C1 (19) 33

From Sri M.Minakshisundaram,
Commissioner,
Salem Municipality, Salem.

To
THE SECRETARY TO GOVERNMENT,
Education Department, MADRAS.

=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0=0

R.O.C.No.Bl. 16227/46, DATED 12-9-1946.

20 SEP 1946

SIR,

Sub:- BUDGET ESTIMATE - Elementary Education account - Salem Municipality - 1946-47.

55328 Ref:- This office letter dated 25-7-46. p 27 ante

I request the favour of orders.

Minakshisundaram

COMMISSIONER.

SS/13.9.p Recd 13/9

FORWARDED

P. Subbramani Pillai

CHAIRMAN, Municipal Council.
SALEM.

V. E. 1/14/x

20 (20) 37 E&P. H (C-1)

E. E. fund – Ml. Cls – Payment of dearness allowance – Deficit

Memo: No 26899 C-1/46-2 Edn., d/ 12/10/46

The ~~[illegible]~~ Executive authorities of the Ml. Cls mentioned in the annexure to this memo have not yet submitted their replies to Govt. Memo: No. 26899 C-1/46-15, d/ 23.9.46 on the subject mentioned above. They are requested to submit their replies by return.

pp 35-36 c/

To the Executive authorities of the Ml. Cls mentioned in the annexure (Through the C.M.C. concerned)

10/10/46

11/10/46.

12/10/46

Annexure

P.T.O.

15/x

Annexure

Tirupattur
Adoni
Chittoor
Tirupati
~~Dharapuram~~
Tiruppur
Udamalpet
Cuddapah
~~Proddatur~~
~~Peddapuram~~
Narasaraopet
~~Tenali~~
Udipi
Bezwada

Gudivada
Masulipatam
~~Palacole~~
Dindigul
Kodaikanal.
Calicut
Cochin
~~Tellicherry~~
Rajapalayam
Sivakasi
Srirangam
Karur.
Bimlipatam
Vizianagram.

16/10/46

595~~4~~8

From:-Sri P.Nagabushanam Naidu, B.A.,
Commissioner, Anantapur Municipality,
Anantapur.

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

Through
The Chairman, Municipal
Council, Anantapur.

L.Dis.No.7231/46-B.1.dated 4-10-1946.

Sir,

Sub:--Elementary Education Funds- Anantapur Municipal Council- payment of dearness allowance- deficit- information-submitted.
Ref:-- Government Memorandum No.26899-C.1.46-1-Edn., dated 2 September 1946 received in this office on 3-9-46.

With reference to Government Memorandum cited above I beg to submit the information called for as follows:--

The actual closing balance in the Elementary Education Fund at the end of the year 1945-46----------------------------------	Rs.864-0-0

The deficit that will arise in the Elementary Education Fund account till Feb., 1947.-Rs.6297-0-0

The statement showing details of receipts and expenditure for the period is enclosed herewith. It will be possible to meet the deficit till the end of November 1946. Afterwards it will not be possible to meet the deficit as a sum of ~~Rs.~~ Rs.12,195/- being the amnity towards the repayment of loan taken from Government will be required during the months of December 1946 and January 1947. It is therefore prayed that the Government will be pleased to sanction an advance subsidy to meet the deficit under Elementary Education Fund.

Forwarded.

Chairman.
5/10/46

Commissioner.
5.10.46.

mcd/5-10.

Statement of receipts and Expenditure of Elementary Education Fund till February 1947.

Particulars.	Amount Rs.	As.	Ps.	Remarks.
Elementary Education				
Opening balance----------	-864-	0-	0	
Receipts.				
Education Tax----------	7100-	0-	0	
Other receipts.--------	50-	0-	0	
Government Grant.				
(i) Under section 37 of the Elementary Education Act.---	5760-	0-	0	
(ii) Under the proviso to section 37 of the Act.-----	2728-	0-	0	
(iii) compensation for loss of Education tax levied as surcharge on pro-tax.------	2155-	0-	0	
Contribution from General Funds.	4777-	0 -	0	
Deduct refunds.	-50-	0-	0	
Total--------	22520-	0-	0	

P.T.O.

B.F. Total--Rs.22520-0-0.

Total including closing balance.----- Rs. 21656-0-0

Expenditure:--

1.	Staff salaries and allowances.	Rs. 24183-0-0
2.	House rent.	Rs. 890-0-0
3.	Other items.	Rs. 1190-0-0
4.	Furniture and apparatus.	Rs. 1080-0-0
5.	Library books and maps.	Rs. 60-0-0
6.	Prizes and scholarships	Rs. 50-0-0
7.	Repairs to buildings.	Rs. 500-0-0
		Rs. 27953-0-0
	* Closing balance (deficit)	-6297-0-0
		Rs. 21656-0-0

* By the end of March 1947 the deficit will be increased by more than Rs.2000/- on account of collection charges and provident contribution.

mcd/5-10

Commissioner. 5.x.46.

5.10.46.

-5625
+864
-4761

22

41

Local Administration Department.

From
Sri R. Ganapat Rao, M.A.,
Municipal Commissioner,
Tadpatri.

To
The Secretary to Government,
Education & Public Health Department,
Fort Saint George, MADRAS.
Through
The Chairman, Municipal Council,
Tadpatri.

L.Dis. 4149/46., dated 1st October '46.

58853

4 OCT 1946

Sir,

Subject: EDUCATION - Elementary - Municipal Council, Tadpatri - Dearness Allowance - Payment - Deficit in the closing balance - Particulars - Submitted.

Ref: Government Memo. 26889-c-1/46-1-Edn., dated 23-8-1946.

I submit below the particulars called for in the above Government Memorandum.

i) The actual closing balance as per audited accounts of this Municipality for 1945-'46 is Rs. 2149-0-0.

ii) Out of the closing balance a sum of Rs.1667-0-0 (700 Plus 967) being the Government grant ordered to be refunded on account of the surplus balance at the end of the year had already been refunded to Government. Hence the actual opening balance for 1946-1947 was only Rs. 482-0-0.

The Municipality may have to spend at least Rs.5000-0-0, on account of the construction of a building for XI ward school on half grant basis sanctioned in G.O.No.774 Ms. Edn & P.H. dated 10- -1946. Hence it is not possible to carry on the administration of elementary schools till the end of February '47. I submit below the details of receipts

2149
1667
482

P.T.O.

receipts and expenditure for the above period.

Total receipts.	Rs. 13295/--
Total expenditure.	Rs. 20500/--

Under the above circumstances I request the Government to kindly sanction an advance subsidy to carry on the administration.

/FORWARDED/

2/10/46

Chairman.

Commissioner,
Tadpatri Municipality.

JSR/1.X.

1/10/46

Local Administration Department.

91-23

(23)

From
Sri C.R.Narayanasamy,B.A.,
Commissioner,Municipal Councils,
Gudiyattam.

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

Through
The Chairman,Municipal Council
Gudiyattam.

3 SEP 1946

Rc.B.1.7162/46 dated 30-9-46.

Sir,

Accounts - Gudiyattam Municipality - Elementary Education Funds-Particulars Submitted.

B35-36

5-8871

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

The receipts and expenditure of the elementary education funds of this municipality were balanced without any deficit at the end of the year 1945-46.

The Government while approving the budget for the year 1946-47 in their orders G.O.No.MS 551 Education dated 12-3-46 ordered the adjustment of a sum of Rs.8964/- from out of the arrear toll compensation grant. Even then there was a deficit of Rs.2395/- at the close of the year.

During the year the following items of expenditure have been sanctioned by the council in excess of the budget provision.

1. Enhanced house rent for 5 schools.	374-0-0
2. Repairs to some school buildings.	1120-0-0
3. Appointment of conductresses.	700-0-0
4. Enhanced pay of Sweepers.	285-0-0
Total.	2479-0-0

2479
2395
4874

Thus it will be seen that there would be a deficit of Rs. 4874/- at the close of the current year. Hence I request that the Government may be pleased to pass orders sanctioning the payment of an advance subsidy to this council at an early date.

A statement of receipts and charges for the year till February 47 is annexed.

Commissioner.

Forwarded

Chairman, 1.10.46

30.9.46

ANNEXTURE.

Statement of Receipts and Charges.

Receipts	Till February '47.	March '47.
Education tax.	8820	
School fees.	200	
Other receipts	50	
Govt.grant under section 37	2953	
Govt grant under proviso to sec.37	6431	587
Contribution from general funds	9360	850
Amount to be adjusted from arrear toll compensation grant	8964	
Deduct refunds.	-10	
Amount transferred to capital	-500	
	36268	1437

Note:- The receipts are taken according to the approved budget estimate for 1946-47.

Expenditure.	Till February 47	March 47.
Staff salaries	19060	1700
Dearness allowance	12480	1120
Pay of conductresses.	560	140
Contribution to Provident Fund.		1100

P.T.O.

Expenditure.(contd)	Till February 47	March 47
Tax collection charges		860
House rent.	1851	183
Other items.	925	110
Equipment Furniture	90	
Library books and maps.	100	
Repairs to buildings.	1620	
Interest and repayment of debt.	680	
	37366	5213.

Notes:-

The arrears of dearness allowance from 1-7-44 to 31-12-44 amounting to Rs.2440/- have not been taken into account in the above statement. If it has to be paid, the estimated ~~account~~ deficit will be further increased.

Commissioner.

~~Forwarded~~

~~Chairman~~.

S
30/9/46

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24 (24) 45

C.F. 32 (a).

Local Administration Department

From (Name) Sri J. Doraiswamy,B.A.,

Designation Commissioner,Municipal

Station Council, VANIYAMBADI.

Received 1 - OCT 1946 Registered

SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT.

To

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

Enclosures :

No. ~~L.5342/46~~ dated 30th September 1946.

52824

pp 35-36 ante

Sir,

Sub:- ELEMENTARY EDUCATION FUNDS - Municipal Councils - Payment of dearnessallowance - deficit - Report of the Vaniyambadi Municipal Council - Submitted.

Ref:- Government Memorandun No. 26899-C-1/46 Edn., dated 23rd September 1946.

======

The actual closing balance in the Elementary Education Fund of this Municipality at the end of 1945-46 was Rs. 101--2--8.

It may not be possible to carry on the admininstration of Elementary Schools till February 1947 without a subsidy from Provincial funds as the deficit at the end of February 1947 is anticipated to be Rs. 2449/- Full details of receipts and expenditure from 1-4-46 to 28-2-47 are furnished below. The expenditure includes a sum of Rs. 1224/- provided for the payment of arrear dearness allowance from 1--7--44 to 31--12--1944.

The Cl should not incur this expenditure. Instructions in the latter issued separately.

p.t.o.

46

RECEIPTS.	Rs.
Opening balance.	101-0-0
Education tax.	2564-0-0
Other receipts	20-0-0
Government grant	
(i)Under Sec.37 of the Ely.Edn.Act.	3418-0-0
(ii)Under the proviso to Sec.37 of the Ely.Edn. Act.	4532-0-0
Contribution from General funds.	6240-0-0
Deduct refunds.	24-0-0
Total receipts.	16750-0-0
Total including opening balance.	16851--0-0

EXPENDITURE.	Rs.
1. Staff.Salaries and allowances Masters	14950
2. Contingencies and equipment.-	
Contingencies.House rent	893
Other items.	3007
Equipment.-	
Furniture and apparatus	100
Library books and maps.	50
Other items.	100
3. Repairs to buildings.	200
	19300
Closing Balance-Deficit	2449

Forwarded.

M. A. Quddoos
30-9-46
Chairman.

6/30.9.46.

30/9/46
Commissioner.

LOCAL ADMINISTRATION DEPARTMENT.

25 C/25 47

From

Sri.T.S.Sitaram Nayudu, B.A.,
Commissioner,Municipal Council,
Walajapet.

To

The Secretary to Government,
Education & Public Health Depart.,
Fort. St.George, M A D R A S.

THROUGH: THE CHAIRMAN, MUNICIPAL COUNCIL,WALAJAPET.

Deputy Secretary to Government
3 SEP 1946
Education and Public Health Department

Roc.3394-B1/46 dated 1st October 1946.

Sir,

Elementary Education Fund - Municipal council - Walajapet - payment of dearness allowance - deficit - particulars called for-submitted.

58877

pp 35-36 ante

Ref: ~~Reference~~ Government Memorandum No.26899-C-1/46-1-Edn., dated 23rd Sept.1946.

--

I submit that the actual closing balance in the Elementary Education Fund of the Municipal council Walajapet at the end of the year 1945-46 was Rs.549-13-1.

p 49 infra

The details of anticipated receipts and expenditure for the period till February 1947, that is, for the year 1946-47 are furnished in the statement enclosed. It may be seen from the particulars ~~furnished~~ furnished that the anticipated receipts and expenditure for the year 1946-47 are expected to amount Rs.15294/- and Rs.18548/- respectively and the deficit that may arise may amount to Rs.3254/-.

P.T.O.

48

I may submit here that the Examiner of Local Fund Accounts has pointed out in para 5 of the Audit Report on the Elementary Education Fund relating to the year 1945-46 that the fund closed with a balance of Rs.550/- would need to be refunded to Government, Vide extract of the para enclosed. If this amount that is the actual closing balance of Rs.549-13-1 or Rs.550/- referred to is ordered to be refunded to the Provincial funds, the Municipal council Walajapet may not be able to carry on the administration of the Elementary Schools without a subsidy of Rs.3254/- from the provincial funds. I therefore request that Government may kindly be pleased to sanction necessary subsidy to meet the deficit.

Forwarded

ATM/1.10.

H. Abdul Aziz
Chairman 1/10/46.

S. Sitaram Naidu
COMMISSIONER. 1-10-46

~~Forward~~

49

(26)

	Rs.
Receipts.	
Education tax	800/-
Government grant (i) under sections 37 of the Elementary Education ~~Account~~ Act. ..	820/-
~~Government grant~~ (ii) under proviso to section 37 of the Act. ..	5974/-
Contribution from General Funds. ..	7700/-
Total receipts. ..	15294/-
Expenditure.	
1. Staff - Salaries and allowances to masters.	14380/-
Clerks and servants.	300/-
contribution to provident fund	400/-
Education tax-collection charges.	180/-
2. Contingencies and equipments. ..	~~1330/-~~
Contingencies - other items. ..	1330/-
Equipment - Furniture and apparatus ..	200/-
Libray books and maps. ..	50/-
Other items. ..	20/-
3. Repairs to buildings. ..	500/-
	17360/-
4. Arrears of dearness allowances sanctioned for the period from 1-7-44 to 31-12-44 for 33 employees at Rs.36/- (for 6 months.) 33 X 36 =	1188/-
Anticipated total expenditure ..	18548/-
,, ,, receipts. ..	15294/-
Net deficit.	3254/-

The Cl should not pay this. Separate instructions issued in the matter

S. Sitaram Naidu
COMMISSIONER. 1-10-46

Copy of para 5 of the Audit Report on the Elementary Education Fund Accounts of the Walajapet Municipal Council, North Arcot District for the year 1945-46.

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x x x

Para 5. Government Grant for dearness allowance. A sum of Rs.2,974/- was sanctioned in G.O.No.1623 E. & P.H., dated 12th October 1945 and No.515 E. & P.H., dated 8th March 1946 towards the payment of dearness allowance to the staff paid from the Elementary Education Fund on expectation that the Fund would close with a deficit balance in the year. As however the fund closed with a balance of Rs.550/- the grant drawn limited to this amount would need to be refunded to Government.

x x x

T.K.SRINIVASAN,
Assistant Examiner of Local Fund
Accounts, Western Circle, Salem.

(True. Copy)

T. S. Sitaram Nayudu
Commissioner. 1.10.46.
1.10.46

(28)

From
Sri K.Damodaran B.A-,
Municipal Commissioner,
Villupuram.

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

B.1.5092/45,dated 28th September 1946.

Sir,

Sub: ELEMENTARY EDUCATION FUND - Budget Estimate for 1946-47 - Deficit - Subsidy from Provincial Funds - requested.

Ref: Government Memorandum No.26889-C-1-/46-1-Education, dated 23rd September 1946.

57824 I submit that the Elementary Education Account for the year 1945-46 closed with a deficit balance of Rs.17-6-10.

The Budget as approved in G.O.No.Ms.558, Education and Public Health, dated 12th March 1946, when revised with reference to the actual opening balance for the year 46-47 is expected to close with a deficit balance of Rs.4,413/-. I submit that it will not be possible for the Council to carry on the administration of the Elementary Schools till February 1947 with a subsidy from Provincial Funds at least to the extent of Rs.2,900/-. A statement showing the proportionate receipts and expenditure under the Elementary Education Fund Account till February 1947 is enclosed. Had it not been for the fact that the General Fund Account is also anticipated to close with a deficit balance, the need for an advance subsidy would not have arisen. I therefore submit that the Government may be pleased to sanction an advance subsidy to the extent of at least Rs.2,900/-

Forwarded.

Chairman. 28/9/46

Commissioner. 28/9/46

STATEMENT SHOWING PROPORTIONATE RECEIPTS AND EXPENDITURE UNDER ELEMENTARY EDUCATION FUND ACCOUNT TILL FEBRUARY 1947.

Receipts.	Rs	Expenditure.	Rs
1.Opening Balance (Minus)	— 17	1.Salaries and Allowances of Masters ...	21,233
2.Education Tax on Property and Profession Tax	7,008	-do- Clerks and Servants	2,100
		2.House Rent	1,458
3.Government Grants:		3.Furniture & Apparatus	400
		4.Library Books & Maps ...	200
a.Under Section 37 of Elementary Education Act - G.O. No.Ms.861,Edn.,d/23-4-46.	5,471	5.Other items ...	400
		6.Prizes and Scholarships	50
		7.Repairs to Buildings ...	400
4.b.Under proviso to Section 37 for 10 months at Rs.449/- + 131/- Per month	5,800	Total	26,241
		CAPITAL	
c.Compensation for loss of income on Prof.Tax	1,164	1.Lands and Buildings ...	2,000
4.Contribution from General Funds ...	5,908		
DEDUCT amount transferred to capital ...	— 2,000	Grand Total (Both Ordinary and Capital)	28,241
Total	23,351	Closing Balance (Minus)	— 2,907
ADD amount transferred from ordinary	2,000		
Grand Total including Opening Balance ...	25,334	Grand Total including Closing Balance ...	25,334

Municipal Office, Villupuram,
28th Septr.1946.

Commissioner. 28/9/46

ROC.No.D1/7560/46. Municipal Office, Cuddapah.

29 Dated. 10---10--1946.

55

From

Sri.D.Viswanatha Reddy, B.A.; L.T.,
Commissioner, Cuddapah Municipality.

To

The Secretary to Government,
Education and Public Health Department,
Fort Saint George. MADRAS.

@*@*@*@*@*@*@*@

ASSISTANT SECRETARY TO GOVERNMENT
6136
13 OCT 1946
EDUCATION AND PUBLIC HEALTH DEPARTMENT

THROUGH THE DIRECTOR OF PUBLIC INSTRUCTION,
Madras.

& Chairman,
Municipal Council,
Cuddapah.

SIR,

Sub:-ELEMENTARY EDUCATION FUND - Payment of Dearness Allowance - Deficit.

pp 35-36 ante

Ref:-Government Memorandum No. 26899-C-1/46, Education, dated 23--9--1946 received on 7-10-46.

************.

THE Elementary Education account has closed with a balance of Rs.12--7-11 for 1945-46.

The Budget for 1946-47 as passed by the Government in G.O.No. M.S.589.Education, dated 15--3--1946 closes with a deficit of Rs.10,068/-.

The total anticipated receipts including contribution from General funds ~~is~~ Rs.19,000/- per year or 1583/- per mensem whereas the anticipated expenditure is Rs.29,070/- per year

P.T.O.

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-2-

i.e. Rs-2423/- per month. Thus there is a deficit of Rs-840/- for every month and without a subsidy from Government it is impossible to carry on till February 1947 as the payments have to be made by contributing from the general funds, which is not possible, as there is a considerable deficit in the General fund account also.

I submit that necessary subsidy may be granted to cover the deficit for meeting the normal expenditure every month at an early date.

13 OCT

COMMISSIONER.
****

11/10

Forwarded.

Chairman,
Municipal Council, Cuddapah.

Vkr. 11/10/46.
Copy submitted to Government direct to save delay in transmission.

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30 C1

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Local Administration Department.

From:- Sri T. Satyanarayana, B.A.,
Designation:- Municipal Commissioner,
Station:- Chicacole.

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

Through:- The Chairman, Municipal Council, Chicacole.

L. Dis. No. 4264-46 dated 27--9--46.

Sir,

52889

pp 35-36 ante

Sub:- Elementary Education--Chicacole Municipal Council - payment of dearness allowance - particulars - submitted-

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

I submit that the closing balance of the Elementary Education Fund of this Council for the year 45-46 is Rs.4689/- It will not be possible for this Municipal Council to carry on the administration of Elementary schools till February 47 without a subsidy from Provincial funds for the following reasons. The General fund budget of this Council for 1946-47 closed with a deficit of Rs.23024/- while the Elementary Education fund budget closed with a deficit of Rs. 6713/-. The contribution from General funds to Elementary Education funds is Rs. 4230/- for this year and the said amount cannot be adjusted before March 47 on account of the huge deficit in the General fund budget. The probable receipts under Education tax upto the end of February 47 - - Rs.1500/-

Subsidies under proviso to section 37 of the Act upto the end of Feb.47 at Rs.439/- per month	4829/-
Total probable receipts	6329/-
opening balance of 46-47	4689/-
total	11018/-

The probable expenditure for all the eleven months under all heads at Rs. 1500/- per month 16500/-

~~Therefore~~ There is thus a probable deficit of Rs. 5482/-.

Under the circumstances explained above I request the Government may be pleased to sanction an advance subsidy of Rs. 5500/- to meet the deficit.

Forwarded.

Chairman, M.C. 28/9/46

T. Satyanarayana

Commissioner. 28.9.46

59

31

(31)

[illegible] 4869-C-1-46.

Municipal Office, Ongole.
Dated the 30th Sept 1946.

From
Sri.K.L.Kanta Rao.B.A.,
Commissioner, Ongole Municipality, Ongole.

To
The Secretary to the Government
Education and Public Health Department, [illegible] Ms.

Through
The Chairman,
Municipal Council, Ongole.

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

58257
1135-46
Ongole

Sir,

Sub:- Accounts--Elementary Educational Funds--Municipal Council--payment of Dearness Allowance contribution--requested.
Ref:-Memorandum.No.26899-C-1-46-1-Edn dated 23rd Sept 1946.

-----0-----

The closing balance under Elementary Educational Fund ordinary was
nil by the end of 1945-46 and Rs.350/- under capital account. In the accou
for March 46 (ie) by the end of 45-46 there was a deficit of Rs.1271-11-2 in
Elementary Educational Fund ordinary in spite of Government grants to the
fund during that year and usual contribution from general funds. As any
excess had to be met from general funds this deficit amount of Rs.1271-11-2
was contributed to the Elementary Educational Funds besides usual contributi
of Rs.6080/- Thus the closing balance in Elementary Education Fund for 45-4
was nil.

2. From the account for July 1946 it is found that deficit in Elem
tary Education funds ordinary is Rs.6889-0-0 upto end of July46. Every month
on average a sum of Rs. 1750/- is required for salaries etc. Total expenditu
upto the end of ~~year~~ January 1947 comes upto Rs 10500/- Adding this to the defi
up to July 46 the total deficit ~~upxxxxxxxxxxxxxxxxxxxxxxx~~ would be Rs 17389/-at the
end of January 47. The instalments of subsidies sanctioned in G.O.Nos.792-E
dated 11-4-46 and 783-Edn dated 10-4-46 were adjusted in August 46 to Munici
~~Edmxx xx~~ funds comes to Rs.2585/-. Another sum of Rs.2585/- is expected to be adjusted
by the end of January 1947, total coming to Rs.5170/- The receipts under the
other items so far is Rs.40-8-0 and no more receipts are expected during the
year under this head. Thus the total receipts may come up to Rs.5210/-. An
amount of Rs.3000/- from Education tax is expected to be realised by the end
of January 46. This figure is based on the actual amount of education tax
Rs.3178/.- realised up to 31-1-46. A sum of Rs.3000/- is expected to be ad
adjusted from General Funds towards contribution to the Elementary Educati
Fund and ~~regarding~~ the balance of contribution, it will be possible to be
adjusted only at the end of March 1947.

3. Thus the total estimated receipts will come up to (5210 + 3000
3040) Rs.11250 as against an estimated expenditure of Rs.17389. An amount of
Rs.6139 will be required for carrying on normal administration. It is,
therefore, requested that the Government will be pleased to sanction an
advance subsidy to the Municipality.

K. L. Kanta Rao
Commissioner. 30/9/46

b/30.9.46

Forwarded.

Chairman, Mupl Council, Ongole.

b/30.9.46

32 (32) 61

R.Dis:- 4249-C-1-46.

Municipal Office, Ongole.
Dated the 29th Sept 1946.

3 SEP 1946

From
Sri.K.L.Kanta Rao.B.A.,
Commissioner, Ongole Municipality, Ongole.

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

Through
The Chairman,
Municipal Council, Ongole.

Sir,

Sub:- Accounts--Elementary Educational Funds-- Municipal Council--Payment of Dearness Allowance contribution--requested.
Ref:-Memorandum.No.26899-C-1-46-1-Edn dated 23rd Sept 1946.

-----0-----

The closing balance under Elementary Educational Fund ordinary was nil by the end of 1945-46 and Rs.350/- under capital account. In the account for March 46 (ie) by the end of 45-46 there was a deficit of Rs.1271-11-2 in Elementary Educational Fund ordinary in spite of Government grants to the fund during that year and usual contribution from general funds. As any excess had to be met from general funds this deficit amount of Rs.1271-11-2 was contributed to the Elementary Educational Funds besides usual contribution of Rs.6080/- Thus the closing balancein Elementary Education Fund for 45-46 was nil.

2. From the account for July 1946 it is found that deficit in Elementary Education Funds ordinary is Rs.6889-0-0 upto end of July 46. Every month on average a sum of Rs. 1750/- is required for salaries etc. Total expenditure upto the end of ~~year~~ January 1947 comes upto 10500/- Adding this to the deficit up to July 46 the total deficit ~~upto July 46 [illegible]~~ would be 17389/-at the end of January 47. The instalments of subsidies sanctioned in G.O.Nos.792-Edn dated 11-4-46 and 783-Edn dated 10-4-46 were adjusted in August 46 to Municipal ~~[illegible]~~ up to Rs.2585/-. Another sum of Rs.2585/- is expected to be adjusted by the end of January 1947 total coming to Rs.5170/- The receipts under the other items so far is Rs.40-8-0 and no more receipts are expected during the under this head. Thus the total receipts may come up to Rs.5210/-. An of Rs.3000/- from Education tax is expected to be realised by the end January 46. This figure is based on the actual amount of education tax of 3178/.- realised up to 31-1-46. A sum of Rs.3000/- is expected to be ~~adjus~~ ted from General Funds towards contribution to the Elementary Educational and regarding the balance of contribution it will be possible to be ted only at the end of March 1947.

3. Thus the total estimated receipts will come up to (5210 + 3000+) Rs.11250 as against an estimated expenditure of Rs.17389. An amount of 39 will be required for carrying on normal administration. It is, ore requested that the Government will be pleased to sanction an subsidy to the Municipality.

Sd.K.L.Kanta Rao.

Commissioner.

submitted to the Secretary to the Government, Education and Public , Madras, direct, to save delay.

K. L. Kanta Rao
29/9/46
Commissioner

6
30.9.46

59542

33

C1A (33) 63

Local Administration Department.

From
Sri.B.Suryanarayana Rao, M.A.,
Commissioner, Ellore
Municipality, ELLORE.

To
The Secretary to Government,
Education & Public HealthDepartment,
MADRAS.

L.Dis.No.15165/46 dated 3-10-46.

Through
The Chairman,
Municipal Council, Ellore.

SIR,

SUB : Elementary Education Funds - Ellore Municipal Council - Payment of Dearness allowance - Deficit - information - submitted.

pp35-36 ante REF : Government Memorandum No.26899-C1/46-1 Edn., dated 23-9-1946 received on 2-10-1946.

- - -

The particulars called for in the Government Memorandum under reference, are furnished hereunder:

1. The actual closing balance in the Elementary Education Fund at the end of the Year 1945-46 is Rs 1,113-6-1 as per the audited account.

2. The probable deficit in the Elementary Education account at the end of January ' 47 (till February, 1947), taking into account the probable receipts, including adjustment of Government grants and the recurring expenditure will be negligible, about Rs 830/-, and this deficit would not come in the way for carrying on the administration till the end of January, 1947. It is submitted that in working out the probable receipts till the end of January 1947 credit is taken for the arrear toll compensation grant (Rs 18,335/-) sanctioned to the Elementary Education Funds in G.O.No.Ms.516, Edn, dated 8-3-46 and Government grant under Sec.'37 of the Elementary Education Act, presuming that they will be adjusted

[illegible]

(P:T:O:)

before January 1947, as was the case last year. If these grants are not adjusted before the end of January 1946, it will not be possible to carry on the administration of elementary school till February 1947 without a subsidy from Provincial Funds.

3/10

Commissioner.

Forwarded.

3/10

Chairman.

LOCAL ADMINISTRATION DEPARTMENT

34 C1 (34) 65

FROM

SRI S. ANKANNA
Commissioner,
Masulipatam Municipality,
Masulipatam.

To

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

Through the Chairman, Municipal Council, Masulipatam.
L. Dis. 11122/46 dated 15th October 1946.

6063
6 OCT 1946

pp 35-36

Sir,

Sub:- Elementary Education Fund - Payment of dearness allowance - deficit.
Ref:- Govt. Memo. No. 26399-C-1 [illegible] Edn. d/23--9--46.

...

With reference to the above, I beg to state that the actual closing balance under Elementary Education Account at the end of the year was Rs.0-15--6 under Ordinary and Rs.0--2--0 under Capital Accounts. The actual deficit at the end of July 1946 was Rs. 20,592--3--3. The receipts and expenditure during the period from 1--8--46 to 28--2--47 are estimated to be Rs. 41,300 and Rs. 45,000 respectively. The deficit at the end of February 1947 is therefore anticipated to be Rs. 24,392--3--3. It is therefore not possible to carry on the administration of Elementary schools without the advance subsidy from the Government. The receipts shown above include the contribution of Rs. 18,200/- from the General Account to be made in full before February 1947, and the expenditure includes a sum of Rs. 4,000/- towards payment of arrear dearness allowance to the teachers for the period from 1--7--44 to 31-12-44. As the details have got to be worked out there has been delay in the submission of the report which may kindly be condoned.

[illegible]

S. Ankanna
16.10.46
Commissioner.

pbk.14/10. Exd/

14/10

p.t.o.

Forwarded.

14/10

Chairman.

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8 SEP 1946

Local Administration Department.

From

Sri. K.Venkatadri Choudary,B.A.,

Commissioner,Kurnool Municipality,

Kurnool.

To
The Secretary to Government,
Education & Public Health
Department, Madras.
Through
The Director of Public Instructi
Madras.
Through the Chairman,Municipal
Council, Kurnool.

L.Dis.No.B1.6334/46 dated 30-9-1946.

Sir,

Sub:- Elementary Education Funds - Kurnool Municipal Council- payment of Dearness allowance - deficit - information submitted.

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

--0--

58876

With reference to the above Memorandum, I beg to submit that the actual closing balance in the Elementary Education Fund at the end of the year 1945-46 is Rs.-175-10-5. (minus)

The financial position of this Municipality is so bad that it has been taking advances every year to the tune of Rs. 20,000/- from Government to meet the expenditure in connection with day to day administration. In 1945-46 the Government were pleased to sanction a subsidy of Rs. 5824 towards payment of Dearness Allowance to the Elementary School Teachers. Even than I had to approach Government for an advance of Rs. 20,000 to carry on the administration. ~~Ma~~ It has been a very difficult matter to pay the salaries of the staff - regularly on the due dates. From the figures furnished below it - will be seen that the Elementary Education Fund Account is expected to close with a huge deficit of Rs. 12,446/- at the end of February 1947. I therefore request that the Government may be pleased to - sanction atonce an advance subsity of Rs. 13,000/- to enable me to carry on the day to day administration. While passing order on the - Elementary Education Fund Budget for 1946-47, it was expected that the Budget would close with a deficit of Rs. 11,340. (Vide G.O.No. Ms.552 Edn. dated 12-3-1946).

Receipts upto
the end of February '47.
-------oOo-------

	Opening balance (actual)	Rs	- -176 (minus)
Receipts:	Education Tax. --		- 3990
	Government grant under proviso to section 37 of the Act. --		- 9066
	Contribution from General Account.		- 15328
	Total.		28384
	Total including opening balance.		- 176
	Net total receipts. --	Rs	28208

Expenditure till February 1947.

Staff - Salaries and allowances -	Rs	36,038.
Contribution to Provident Fund. (as this will be adjusted in March only.		nil
Education tax - collection charges. (		nil -
		- Do -
Contingencies.		
House rent.		2,017
Other items.		1,879
Equipment and apparatus.		300
Library books and maps.		20
Repairs to buildings.		400

Total expenditure.		40,654

Closing balance (deficit) at the end of February 1947 is, Rs. 12,446- 0- 0.

K. Venkatadri

Commissioner.

5/399

Forwarded

J. Ramayya Setty

Chairman,
Municipal Council.

Copy submitted direct to save delay.

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36 9 (36) 69

C. 8261-B8/46

2 OCT 1946
MADRAS

Local Administration Department.

From
Sri. K.Venkatadri Choudary,B.A.,
Commissioner,Kurnool Municipality,
Kurnool.

To
The Secretary to Government,
Education & Public Health
Department, Madras.
Through
The Director of Public Instruction,
Madras.
Through the Chairman,Municipal
Council, Kurnool.

ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH
6201
16 OCT 1946

L.Dis.No.B1.6334/46 dated 30-9-1946.

Sir,

B8

Sub:- Elementary Education Funds - Kurnool Municipal Council- payment of Dearness allowance - deficit - information submitted.

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

--0--

With reference to the above Memorandum, I beg to submit that the actual closing balance in the Elementary Education Fund at the end of the year 1945-46 is Rs.-175-10-5. (minus)

The financial position of this Municipality is so bad that it has been taking advances every year to the tune of Rs. 20,000/- from Government to meet the expenditure in connection with day to day administration. In 1945-46 the Government were pleased to sanction a subsidy of Rs. 5824 towards payment of Dearness Allowance to the Elementary School Teachers. Even then I had to approach Government for an advance of Rs. 20,000 to carry on the administration. It has been a very difficult matter to pay the salaries of the staff regularly on the due dates. From the figures furnished below it will be seen that the Elementary Education Fund Account is expected to close with a huge deficit of Rs. 12,446/- at the end of February 1947. I therefore request that the Government may be pleased to sanction atonce an advance subsidy of Rs. 13,000/- to enable me to carry on the day to day administration. While passing order on the Elementary Education Fund Budget for 1946-47, it was expected that the Budget would close with a deficit of Rs. 11,340. (Vide G.O.No. Ms.552 Edn. dated 12-3-1946).

Receipts upto
the end of February '47.
-------oOo-------

Receipts:	Opening balance (actual)	Rs	- -176 (minus)
	Education Tax. --		- 3990
	Government grant under proviso to section 37 of the Act. --		- 9066
	Contribution from General Account.		- 15328

	Total.		28384
	Total including opening balance.		- 176

	Net total receipts. --	Rs	28208

Expenditure till February 1947.

Staff	- Salaries and allowances -	Rs 36,038.
	Contribution to Provident Fund. (as this will be adjusted in March only.)	nil
	Education tax - collection charges. (- Do -)	nil -
Contingencies.		
	House rent.	2,017
	Other items.	1,879
	Equipment and apparatus.	300
	Library books and maps.	20
	Repairs to buildings.	400
	Total expenditure.	40,654

Closing balance (deficit) at the end of February 1947 is, Rs. 12,446- 0- 0.

Subbaradi

Commissioner.

Forwarded

N. Ramayya Setty

Chairman,
Municipal Council.

Copy submitted direct to save delay.

8/329

Office of the Director of Public Instruction, Madras.

Rc.8261-B8/46 dated 8-10-1946.

Submitted.

R. Naras

for Director of Public Instruction.

To the Secretary to Government,
Education & P.H.Department, Madras.

K.N.14-10.

SR
14/10.

G1 37

71

DEPUTY SECRETARY TO
SEP 1946

C.F. 32 (a).

~~Municipal~~ Department

From (Name)
Janab Md.Basheer Ahmed Saheb,B.A.,

Designation Commissioner,
Nandyal Municipality,

Station Nandyal.

Received Registered

To

The Secretary to Government,
Education & Public Health Department,
Fort.St.George,Madras.
Through,The Chairman,Municipal Council,
Nandyal.

Enclosures : L.Dis. No. 6068/46 dated 29-9-46 194 .

Sir,

Sub:- Elementary Education fund- Nandyal Municipality- payment of dearness allowance -~~edfi~~ deficit-information- submitted-

Ref:- Govt. Memo.No.26899-C.1- 46-1- Edn., dated 23-9-46

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58884 pp 35-36 ante

I beg to state that the actual closing balance in the Elementary Education fund at the end of the year 1945-46 was already intimated to Government in this office Letter Pdl.No.26/45 dated 17-7-46. The actual closing balance in the Elementary education fund for 1945-46 was Rs. 1211/- . But a sum of Rs. 935-9-0 was refunded to Government as per orders issued with G.O.No.Ms1 932 Edn. dated 3-5-46,during 1946-47 being the excess drawal of the contribution under section 37 of the Elementary Education Act. Hence the actual opening balance for 1946-47 is Rs. 275-7-0.

2/- During 1945-46 a sum of Rs. 5492/- was realised and adjusted to Elementary education fund towards education tax . The contribution payable by Government under section 37 of the Elementary education ~~tax~~ act calculated at 1-1/3% of the property rentals on buildings comes to Rs..4882/- . This has been taken ~~for~~ their credit of.

pp 73-74 infra

3/- A statement showing the receipts and expenditure till February47 is herewith submitted. According to this statement, the deficit will be Rs. 1115/- till February 47. The expenditure for March 47

P.T.O.

will be Rs. 3000/- has not been taken into account. If grant is not ~~pid~~ paid in advance it will not be possible for this Municipal council to carry on the administration of the elementary schools till February 1947. As such I request that Government may be pleased to sanction a subsidy of Rs. 1115/- being the anticipated deficit till February 1947 plus a sum of Rs. 2000/- for expenditure during March '47 amounting to Rs. 3115/- . The sum of Rs. 2000/- is arrived at after deducting Rs. 1000/- being the probabl receipts during March '47 i.e , Government grant under ~~private-te~~ proviso to section 37 of the Act Rs. 413 and Education tax Rs. 600/- being the expected collections during the month of March '47.

SAH.30-9

Commissioner. 30.9.46

Forwarded

Chairman 1-10-46
Municipal Council, Nandyal.

B/
30-9-46.

2

73

38 (38)

Statement showing the probable receipts and expenditure under Ely.Edn. Fund till 1946-47 in Nandyal Municipality during 1946-47.

RECEIPTS.

1. Opening balance for 1946-47	.. 1211-0-0
Amount refunded to Government as per G.O.No.Ms.932 Edn. dated 3-5-46.	... 935-9-0
Net opening balance	.. Rs.275-7-0
Government grants (1) Proviso to Section 37 of the Ely.Edn. Act excluding the month of March 1947	...4543-0-0
2) Section 37 of the Ely.Edn.Act (Full credit)	.. 4882-0-0
2) Contribution from general funds (Full credit)	.. 7085-0-0
3) Education tax collection i.e. 90% till February 1947	 6070-0-0
Total.	22580-0-0
Total including opening balance ..	Rs.22855-7-0

Expenditure till February 1947

1) Actual expenditure till the end of September 1946 ..	12140-0-0
2) Probable expenditure till February '47 ie, for another 5 months i.e, (1) Salaries ..5610/- (2) Dearness allowance 3760/- (3) Contingencies ..1560/- (4) Equipment & repairs to buildings. . 900/-	.. 11830-0-0
Total.	..23970-0-0

P.T.O.

74

-- 2 --

Net deficit till February '47 .. Rs..1115-0-0

SAHI 30-9

30.9.46

Commissioner.

R/ 30.9.46.

3600
1613
1987

1115
1987
3102

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39 C₁ (39) 75

C.F. 32 (a).

Local Administration Department

EDUCATION AND PUBLIC HEALTH DEPT.
18 OCT 1946
62817
ASST. SECRETARY TO GOVERNMENT

From (Name)	Sri T. Harischandra Rao	Received	Registered
Designation	Commissioner, Udipi	To	
Station	Municipality, Udipi.		

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

Enclosures:

L.Dis.No. 5019/46 dated 14-10-1946.

Sir,

Sub: Elementary Education- Municipal Councils - payment of dearness allowance - deficit - actual closing balance-reported.

pp35-36 ante Ref: Memorandum No. 26899-C.1/46-1 Edn., dated 23-9-1946.

The actual closing balance in the Elementary Education Fund at the end of 1945-46 was Rs.2145-5-11.

2145
1390
755

2. Although the sanctioned budget of the Elementary Education fund for 1946-47 closes with a deficit of Rs.1432, I have no doubt that it will be possible for this council to carry on the administration of Elementary schools till February 1947 without a subsidy from provincial funds.

1432
755
677

Harischandra Rao
14.10.46
Commissioner, U. M.

28/14.10.46

Forwarded
Leela Bai Kamath
Vice-Chairman, Municipal Council, Udipi..

Pdl.37-45

Municipal office, Bedinayakanur
28-9-46.

3 SEP 194

From
Sri I.Manickavasaga Nadar,
Commissioner, Municipal council,
Bedinayakanur.

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

Through
The Chairman, Municipal council,
Bedinayakanur.

58890

Sir,

Sub:- Accounts - Elementary Education Fund Account - Bedinayak-anur Municipal council - 1946-47- payment of dearness allowance - Deficit - Particulars - Furnished.

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

The actual closing balance in the Elementary Education Fund at the end of the year 1945-46 is Rs.2258-4-10 as per audited accounts.

2. It will not be possible for the Municipal council to carry on the administration of Elementary Schools till February '47 without a subsidy from Provincial Funds. The anticipated deficit that my arised in the Elementary Education Fund Account till Feburary '47 is Rs.7125/- as per details furnished below;

EXPENDITURE.

(1) The actual deficit in the Elementary Education Fund Account according to July '46 account	Rs(-) 43 [illegible] or 4381/-
(2) Amount required for the payment of salaries & allowances to the teachers including schools rents from the month of August '46 to January '47 at the rate of Rs.1700/- minimun per month	10,200/-
Total expenditure (i.e.) item 1 & 2) Rs.4381 plus 10,200/-	14,581/-

RECEIPTS.

1. Government grant realised under section 37 of the Ele.Edn. Act in Aug. '46	3961-14-0 or 3962/-
2. Government grant to be realised under proviso to Section 37 of the Ely. Edn. Act from Aug. '46 to Jan. ~~xx~~ 47	224/-
3. Compensation for loss of Education tax levied as surcharge on Profession tax to be realised before Feb. 47	670/-
4. Anticipated Education tax to be ~~xixi~~ collected from Aug. 46 to Jan. 47	2600/-
Total receipts	7456/-

P.T.O.

Therefore, net deficit that ~~may arise till Feb. 47~~ -
may arise till Feb. 47 Rs.14,581 minus 745
(i.e) Rs. 7,125/-

I therefore submit that there is need for an advance subsidy to the extent noted above towards the Elementary Education Fund Account of this Councils.

28.9.46
COMMISSIONER.

KPS-28-9

F O R W A R D E D. 1/28.9.

Ethiraj
-CHAIRMAN. 29/9/46

6/28.9.

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el 41 (42) 79

C.F. 32.
Local Administration Department
From (Name) Sri.V.Balagangadhara Menon, B.A.Hons.,
Designation Commissioner, Cannanore Municipality,
Station Cannanore.

Received Registered

To
The Secretary to the Government of Madras, Education and Public Health Department, Fort St.George, Madras.
Thro' The Chairman, Municipal Council, Cannanore.

Enclosures: A1- No. 5214/46 dated 30-9-1946 194 .

Sir,

Funds-Elementary Education Funds-Cannanore Municipal Council-Payment of Dearness allowance-Deficit.
Government Memorandum No.26899-c-1/46-1-Edu.dated 23-9-1946.

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pp 35-36 ante

3296 OCT 1946

12907
2022
10885

The actual closing balance in the Elementary Education Fund at the end of the year 1945-46 is Rs.2022/- According to the Budget Estimate sanctioned by the Government the Elementary Education account is expected to close with a deficit balance of Rs.12907 at the end of 1946-47. The Budget Estimate for 1946-47 was expected to open with a nil balance but it actually opened with Rs.2022 as referred to above and therefore the net deficit at the end of the year will be Rs.10875/-

The main receipts under the Elementary Education Fund accounts are, the Education Tax, Government grant under section 37 and proviso to section 37 of the Elementary Education Act and also contribution from General Fund. The entire contribution from General Funds and Government grant under Section 37 of the Elementary Education Act have already been adjusted. The bulk of the collection under Education Tax will be - generally during the months of January, February and March. The monthly contribution from Government under Proviso to section 37 of the Elementary Education Act is only 809. The monthly recurring expenditure by way of pay of the staff etc. is Rs.3300/- It is therefore not possible to carry on the administration of Elementary Schools till February 1947 without a subsidy from Provincial Funds.

I therefore request that Government may be pleased to sanction an advance of grant of Rs.10,000/- at an early date so as to enable me to pay the salaries of the teachers regularly.

30/9/46
Commissioner.

p.t.o.

Forwarded.

2. Early orders may be passed for the payment of an advance grant of Rs.10,000/- to the Council.

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821 42 (42) 81

C.F. 32 (a).

..........Department	Received..........Registered..........
From (Name) Sri K.Ramanunni Nayar, B.A.,	To
Designation Commissioner,	The Secretary to Government, Education and Public Health Department Madras.
Station Tellicherry Municipality.	Thro' The Chairman, Municipal Council, Tellicherry.

Enclosures: Roc. No. B1-9549/46. dated 3-10-1946.

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

Sir,

Sub:- Budget - Tellicherry Municipality 1946-'47 - Ele. Education Fund - Closing balance - Particulars - Govt. Memo No.26899 C-1/46-1 Edu. dated 23-9-46.

Pp 35-36 ante

The deficit estimated in 1946-'47 under Elementary Education Fund was Rs.20,208; but as the year opened with a balance of Rs.4532/- against "Nil" the deficit will be reduced to Rs.15676. The second instalment of the arrears of toll compensation sanctioned in G.O.No. 892 L.A. dated 11-5-1946 to this Council is Rs.15168-6-0, and Government have in paragraph 14(b) of their order No.Ms.500 L.A. dated 14-3-'46 permitted the Council to draw and adjust the above amount towards the deficit under General Account. As the General Account has estimated to close with a balance of Rs.30826/- on 31-3-'47 when revised with the actuals of 1945-'46 the Accountant General has sanctioned the adjustment of the entire arrear toll compensation to wipe out the deficit under Elementary Education Fund. The estimated deficit is thus brought down to Rs.508/-.

P.T.O.

82

On receipt of G.O. No. P.S.1552 L.A. dated 19-9-'46 the Municipal Council has been pleased to sanction the payment of the arrears of the dearness allowance to all its employees, the expenditure debitable to Elementary Education Fund coming to Rs.3690/-. The probable deficit under Elementary Education Fund will therefore be Rs.4198/- on 31-3-'47.

The above deficit is expected to go down still further in actual working. In the event of any small deficit occurring at the close of the year the required funds can be transferred from General Account.

5.10.46

Commissioner.

Forwarded.

5/x

Chairman,
Municipal Council.

5/x

N.K.R.N. 5/10

83

43

(43)

D. Dis. No. 12337/46.

Nellore Municipal Office,
Dated 28.9.46.

From
Sri S. Krishnaiah Chetty, B.A., B.L.,
Commissioner, Nellore Municipality,
Nellore.

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

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

Sir,

58288

Sub:--Elementary Education Fund--Nellore Municipal Council--Payment of dearness allowance--deficit--particulars-furnished.

--

pp 35-36 ante

Ref:--Government Memorandum No. 26899-C[illegible]46-[illegible]-Edn--Dated 23.9.46.

--

As per actuals, the Elementary Education Fund account closed with a surplus balance of Rs. 4,646/- at the end of the year 1945-46 as against the nil balance of the Revised Budget estimate for 1945-46. The surplus is due to the savings earned under the following heads.

(a)	Excess collections in Education Tax.	Rs. 200-0-0	
(b)	Salaries and Allowances of masters and servants.	" 1,776-0-0	Due to the savings under leave allowances etc.,
(c)	Contingencies and equipment,	" 950-0-0	Due to curtailment of expenditur
(d)	Repairs to buildings.	" 600-0-0	Due to non-execution of repairs to buildings for want of materials.
(e)	Contribution to Provident fund.	" 350-0-0	
(f)	Other miscellaneous items.	" 70-0-0	
(g)	Capital Expenditure.	" 700-0-0	Due to non-execution of the works for want of materials.
		" 4,646-0-0	

The actual amount of Government Grant under Section 37 of the Elementary Education Act realised and adjusted to the fund in the Current year was Rs. 11,451/- as against Rs. 11, 287/- taken credit in the Budget estimate for 1946-47. Revised with reference to the actual opening balance for 46-47 and the additional Government-Grant realised under Section 37 of the Elementary Education Act, the budget for 46-47 is expected to close with a deficit balance of Rs. 9, 153/- as against Rs. 13, 963/-.

P.T.O.

84

There will be a deficit of Rs. 7, 134/- in the Elementary Education fund account till February 47 with reference to the probable receipts and expenditure, details of which are furnished in the form appended herewith. It is not therefore possible for the Municipal Council to run the administration of Elementary Schools till February 47 without a subsidy from the Provincial funds. I therefore request that an advance subsidy equal to the dificit shown above may kindly be sanctioned at an early date.

K.s.p.29.9

Forwarded

Commissioner.

Chairman.

STATEMENT OF PROBABLE RECEIPT AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE NELLORE MUNICIPALITY TILL FEBRUARY 1947.

Head of Accounts.	Budget estimated for 1946-47.	Estimated collection till Feb.47.
Opening Balance.	---	4,646.
RECEIPTS.		
Education Tax.	17,690.	11,000. *
Fines and penalties under the Elementary Education Act.	100.	50
Other Receipts.	100.	50
Government Grant.	-	-
(i) Under Section 37 of the Elementary Education Act. ..	11,287.	11,451.
(ii) Under the Proviso to Section 37 of the Act. ..	20,291.	16,900
(iii) Compensation for loss of Education Tax levid as surcharge of Profession Tax.	2,749.	2,749.
Contribution from General Funds.	15,220	12,220
Deduct refunds.	--50	--50
Amount transferred to Capital.	--850	--850
Total-Ordinary.	66,537	53,520
Capital		
Amount transferred from ordinary.	850	850
Total (ordinary and Capital)	67,387	54,370
Total including opening balance.	67,387	59,016

*± Credit is taken only for Rs. 11000/- as taxes are generally realised in the months of Feb. and March. Further, the demand notices for 1st half are not issued till today as the bill books were received from the company a week back.

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(44)

44 85

STATEMENT OF PROBABLE RECEIPT AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE NELLORE MUNICIPALITY TILL FEBRUARY 1947.

Heads of Account.	Budget Estimated for 46-47.	Probable charges till February 47.
EXPENDITURE.		
1. Staff-Salaries and allowances.		
(a) Masters- ...	62,260	52,000.
(b) Servants. ...	1,320	1,100.
Contribution to Provident Fund.	2,000	-
Education-Tax collection charges	920.	-
2. Contingencies and equipment-continjencies.		
House Rent.	3,600	3,000
Other items.	8,200	7,000
Equipment.		
Furniture amd apparatus, ..	50	50
Library books and maps. ..	500	500
Others items. ..	500	500
3. Repairs to Buildings. ..	1,000	1,000
4. Prezis and Scholarship...	150	150
Total Ordinary.	80,500	65,300
CAPITAL.		
1. Lands and Buildings.	200	200
2. Equipment.		
Furniture and apparatus.	400	400
Library books and books.	50	50
Other items.	200	200
Total Capital.	850	850
Total empenditure under (ordinary and Capital)	81,350	66,150
Closing Balance.	-13,963	-7,134.

Commissioner, Nellore

C.F. 32.

Local Administration Department

From (Name) Sri S. Rangaswami Mudaliar,
Designation Commissioner,
Station Srivilliputtur Municipality.

Received Registered (45)

To 45

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

Enclosures :

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

No. Bh. 6924/46 / dated 28--9--46. 194 .

Sir,

58856 pp 35-36 ante

Sub:-- Elementary Education Fund - Srivilliputtur Municipal Council - Payment of dearness allowance - Deficit-Particulars - Submitted.

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

The actual closing balance in the Elementary Education Fund of this Council at the end of the year 1945-46 was Rs. 1634--10--1.

G.O. not put up

2. While passing Orders on the Elementary Education Fund Budget of this Council for the year 1946-47, the Government ordered to reduce the credit taken towards contribution from General Funds from Rs. 16,400/- to 6,900/- and issued the following instructions to cover the anticipated deficit of Rs. 9,554/-.

(i) A levy of Education tax at 6-2/33 per cent of the property tax per annum.

(ii) Utilization of a sum of Rs. 5209/- from the arrear toll compensation grant to be sanctioned during the year.

3. The tax has been levied from 1--4--46 at the rate specified above and a sum of Rs. 3574--0--0, with reference to the actual opening balance for the year, has been drawn,out of the arrear toll compensation grant sanctioned to this council during the current year. But for these suggestions, the deficit under the Elementary Education Fund of this Council as anticipated above could not be avoided.

(2) 4. In the event of the payment of arrear dearness allowance as sanctioned in Government Order No. Ps. 1552 L.A., dated 19--9--46, the council may be in need of a subsidy from Government to the extent of Rs. 1190/-

S. Rangaswami

Commissioner,
Srivilliputtur Municipality.
28.9.46.

28/9

S.N. 28/9- (V)

A circular has been already sent to all cls in the matter

Forwarded

P. Ramiah Nadar
Chairman.
30-9-46

(46) 89

SALEM MUNICIPALITY.

From
Sri M.Minakshisundaram,
Commissioner,
Salem Municipality, Salem.

To
The Secretary to Government,
Education & Public Health Dept.,
Fort St.George, Madras.

R.O.C.No.B1.19332/46. DATED 30-9-1946.

4 OCT [illegible]

58766

SIR,

Sub:- ELEMENTARY EDUCATION - MUNICIPAL COUNCILS - PAYMENT OF DEARNESS ALLOWANCE - DEFICIT.

pp 35-36 ante

Ref:- Government Memorandum No.26899-C1/46-1-Edn., dated 23-9-1946.

p27 ante

The closing balance at the end of the year 1945-46 under Elementary Education Account was Rs.15660/- as already reported to Government in my letter No.16227-46 dated 25-7-46.

p90 infra

2. I am submitting herewith a statement showing the probable receipts and expenditure to the end of January 1947 called for in the Government Memorandum referred to above.

The usual contribution made from General Account to Elementary Education Account was Rs.15000/- In consequence of the payment of Dearness Allowance to the staff and to varying charges in the rate of the allowance, this contribution had to be raised year after year and now in 46-47 a sum of Rs.66000/- has been provided for as contribution. A very large amount to the extent of Rs.51000/- has been an additional expenditure on the general account. Consequently even small capital items could not be provided for in the General Account. I therefore request that Government may be pleased to sanction subsidy to compensate this large expenditure.

Minakshisundaram

COMMISSIONER.

SS/30.9.p 30/9

FORWARDED

CHAIRMAN, Municipal Council.

RECEIPTS.	April to September. 1946.	For 4 months October to January 1947.	EXPENDITURE.	Rs
OPENING BALANCE.	Rs. 15660--0--0		Total expenditure from April to September.	80566
EDUCATION TAX.	4000--0--0	20000--0-0		
SCHOOL FEES.	3830--0--0	1970--0-0	For 4 months from Oct. to Jany.'47.	60200
GOVERNMENT GRANTS				
1. Under Section 37 of the Act.	------	40270--0-0	Pay & D.A. 50000 House rent 4000 Others. 1500 Equipment. 700 Repairs to buildings. 4000	
2. Under proviso to Sec.37 of the Act.	7836--0-0	5224--0-0		
3. Compensation. for loss in Education tax.	9455--0-0			
CONTRIBUTIONS FROM GENERAL ACCOUNT.	40000--0-0	6000--0-0	Arrear D.A. to be paid to staff. July to Dec.'44.	11000
Rs	80781--0-0	73464--0-0		151766
Total-	154245--0-0			

COMMISSIONER.

SALEM MUNICIPAL OFFICE

DATED 29--9--1946. Rd 30/9

H7 47

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

SALEM MUNICIPALITY.

From
Sri M.Minakshisundaram,
Commissioner,
Salem Municipality, Salem.

To
The Secretary to Government,
Education & Public Health Dept.,
Fort St.George, Madras.

R.O.C.No.B1.19332/46.

DATED 30-9-1946.

SIR,

58143

Sub:- ELEMENTARY EDUCATION - MUNICIPAL COUNCILS - PAYMENT OF DEARNESS ALLOWANCE - DEFICIT.

Ref:- Government Memorandum No.26899-C1/46-1-Edn., dated 23-9-1946.

The closing balance at the end of the year 1945-46 under Elementary Education Account was Rs.15660/- as already reported to Government in my letter No.16227-46 dated 25-7-46.

2. I am submitting herewith a statement showing probable receipts and expenditure to the end of January 1947 called for in the Government Memorandum referred to above.

The usual contribution made from General Account to Elementary Education Account was Rs.15000/- In consequence of the payment of Dearness Allowance to the staff and to varying charges in the rate of the allowance, this contribution had to be raised year after year and now in 46-47 a sum of Rs.66000/- has been provided for as contribution. A very large amount to the extent of Rs.51000/- has been an additional expenditure on the general account. Consequently even small capital items could not be provided for in the General Account. I therefore request that Government may be pleased to sanction subsidy to compensate this large expenditure.

COMMISSIONER.

SS/30.9.p Rd 30/9

~~FORWARDED~~

~~CHAIRMAN, Municipal Council.~~

Copy submitted in advance.

RECEIPTS.	April to September.	For 4 months October to January 1947.	EXPENDITURE.	
OPENING BALANCE.	15660--0--0		Total expenditure from April to September.	80566
EDUCATION TAX.	4000--0--0	20000--0-0		
SCHOOL FEES.	3830--0--0	1970--0-0	For 4 months from Oct. to Jany.'47.	60200
GOVERNMENT GRANTS				
1. Under Section 37 of the Act.		40270--0-0	Pay & D.A. 50000	
2. Under proviso to Sec.37 of the Act.	7836--0-0	5224---0-0	House rent 4000	
			Others. 1500	
			Equipment. 700	
3. Compensation. for loss in Education tax.	9455--0-0		Repairs to buildings. 4000	
CONTRIBUTIONS FROM GENERAL ACCOUNT.	40000--0-0	6000--0-0	Arrear D.A. to be paid to staff. July to Dec.'44.	11000
Rs	80781--0-0	73464--0-0	Rs	151766
Rs	154245--0-0			

SALEM MUNICIPAL OFFICE

DATED 29--9--1946.

O/S 30/9

COMMISSIONER.

C1. 48

(48) 93

No. D.Dis.7889/45.

Municipal office, Kumbakonam,
24 [illegible] 1946.

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

From
Mr.M.A.Rahman, B.A.,
Municipal Commissioner, Kumbakonam.

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

Through
Dr.M.V.Thiagarajan, M.B.B.S.,
Chairman, Municipal Council, Kumbakonam.

Sir,

87230

Budget Estimate - 1946-47 - Elementary Education Fund - Kumbakonam Municipal Council - Orders of Government.-Reply submitted.

+G.O.No.Ms.422-Education-dated 28---2--1946.

***

With reference to para 3(v) of the G.O. cited above, I submit that the Elementary Education Fund closed with a surplus balance of Rs.6941-2-11/ on 31---3---1946.

Commissioner.

Forwarded:

Chairman.

svk.24.9.

94

E&PH (C-1)

The executive authorities of all mpl. cls have been asked to ~~set~~ justify the need for payment of subsidies towards the cost of dearness allowance.

The receipt of a report from the Commr., Kumbakonam Mcty, may be awaited till 10.10.46.

1/x/46

2/10/46.

3/10/46

95

(B) G.49

No.8618/46-A3.

Municipal Office, Kumbakonam.
Dated 30-9-1946.

From
Mr.M.A.Rahman, B.A.,
Commissioner, Kumbakonam Municipality.

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

SEP 1946

Through
Dr.M.V.Thiagarajan, M.B.B.S.,
Chairman, Municipal Council, Kumbakonam.

Sir,

Elementary Education Fund - Kumbakonam Municipal Council - Payment of dearness allowance - Probable deficit in 1946-47 - Reply submitted.

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

I submit that the actual closing balance under the Elementary Education Fund Account at the end of the year 1945-46 was Rs.6,941-2-11. This surplus closing balance was due to the payment of sum of Rs.9036/- from out of the arrear toll compensation grant, as per Government Memorandum No.32976-A/45-4, Edn, dated 22-10-1945 and a further contribution of Rs.5,024 from the General Account to the Elementary Education Account to meet the anticipated deficit in the Elementary Education Account. As a result of this adjustment of Rs.14,060/- the general account closed with a deficit of Rs.12380-13-4. Proposals have since been submitted to retransfer the surplus sum of Rs.5941-2-11 from the Elementary Education Account to the General Funds of this municipality. If this is done, the opening balance on 1-4-1946 under the Elementary Education Fund Account will be "Bil".

On this basis the Government while passing orders on the Elementary Education Budget estimate of this council for 1946-47, have estimated in para IV of their order No,Ms.422, Edn, dated 28-2-46 that the nett deficit under this fund whould be to the extent of Rs.28,384/- The question of sanctioning a subsidy from Provincial funds to cover this deficit was also stated to be considered during this year.

The normal expenditure on account of payment of salary to the staff alone from 1st Appil to 31st August 1946, comes to Rs.37,384/- while the receipts under Section 37 of the Elementary Education Act and the proviso thereunder are only Rs.28,376/- There is no possibility of realising any appreciable sum by way of Education Tax before February 1948. It will not be therefore possible for this council to carry on the administration of the Elementary Schools till February 1947 without a subsidy from Government from Provincial Funds, as the deficit that may arise in the Elementary Education Fund Account by February 1947 is estimated to be not less than Rs.35,000/-

(P.T.O.)

96

2.

In the circumstances, it is requested that the Government may be pleased to sanction an advance subsidy of — Rs.35,000/- to meet the normal expenditure.

30/9/46
Commissioner.

F o r w a r d e d.

Chairman.

sg.30-9.

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9 50 (50) 97

LOCAL ADMINISTRATION DEPARTMENT.

From
Sri.S.R.Gopala Rao, B.Sc.,
Municipal Commissioner,
M A N N A R G U D I.

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

L.Dis. /46 dated 30-9-46.

8 SEP 1946

Thro'
The Chairman, Municipal Council,
M A N N A R G U D I.

Sir,

58875

Sub:--BUDGET--Elementary Education Account--Mannargudi Mannargudi Reply--Deficit--Information called for--Submitted--

pp 35-36 ante

Ref:--Government Memo No.26899.C.I. 46/1 Education dated 23-9-46--

----

I beg to submit that the actual closing balance in the Elementary Education Account of this Council as per audited account is Rs.1285-4-0 under ordinary and Rs.7-4-3 under Capital. In this connection I beg to submit that as per audit report on Elementary Education Fund account for 45-46 (Para 3) a sum of Rs.1292-8-3 has to be refunded to ~~the~~ Government as excess subsidy drawn, (vide extract of the Audit Report Submitted.) resulting with a nil opening balance.

2. The estimated deficit under Elementary Education Account as per budget orders of this council for the year 1946-47 is Rs.4650/-. The Elementary Education Account of this council works out to a deficit from this month onwards and hence I beg to submit that it will not be possible for this council to carry on the administration without a subsidy.

3. The details of receipts and expenditure for the period ending February 1947 are submitted herewith as directed.

S.R. Gopala Rao
COMMISSIONER. 30/9/46

P.S./30-9-46.'P'30.
Compd: 30.9.46

52

HEAD OF ACCOUNT.	UPTO AUGUST 1946.	RECEIPTS. SEPTEMBER '46 TO FEB. '47.	TOTAL UPTO FEBRUARY 1947.
Education Tax.	116--0--0	2505-0-0	2621-0-0
Under Section 37 of Education ~~Tax~~ Act Grant.	--	2760-0-0	2760-0-0
Under Proviso to Section 37.	1750--0--0	2540-0-0	4290-0-0
Contribution from General Funds.	5470--0--0	1700-0-0	7170-0-0
Deduct amount transferred to capital.	--	1700-0-0	1700-0-0
Total ..	7336--0--0	7805-0-0	15141-0-0 Excluding Opening Balance.1292-0-0

(52)

EXPENDITURE.

.	7474--0--0	9301-0-0	16775-0-0
ibution to dent fund.	–	450-0-0	450-0-0
tion Tax ction Charges.	~~250~~ --	250-0-0	250-0-0
ngencies- Rent.	274--0--0	295-0-0	569-0-0
items.	50-0-0	350-0-0	400-0-0
ment furniture. etc.		150-0-0	150-0-0
and Maps.	~~100--0--0~~	100-0-0	100-0-0
		150-0-0	150-0-0

51

EXTRACT OF AUDIT REPORT FOR 1945-46. (PARA 3).

(51)

SUBSIDY FOR PAYMENT OF DEARNESS ALLOWANCE.

A subsidy of Rs.1900/- towards the payment of dearness allowance to the staff paid from the Elementary Education Fund of the Municipal Council was sanctioned in G.O.No.1623 Edn., dated 12th Oct. 1945. A further subsidy of Rs.2,198/- was sanctioned for the same purpose in G.O.No.545 Edn., dated 12th March 1946 while passing orders on the Revised Estimate of the municipal council for 1945-46 on the assumption that it will close with a deficit of Rs.2198/- for the year. As the Elementary Education Fund actually closed with a surplus balance of Rs.1292-8-3, the subsidy overdrawn equivalent to this amount would need to be refunded to Government.

(True Extract.)

S.R. Gopaladas
COMMISSIONER. 30/7/47

12/09/46

51 (51)

EXTRACT OF AUDIT REPORT FOR 1945-46. (PARA 3).

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(True Extract.)

S.R. Gopaladas 30/9/46
COMMISSIONER.

30/9/46

(52)

HEAD OF ACCOUNT.	UPTO AUGUST 1946.	RECEIPTS. SEPTEMBER '46 52 TO FEB. '47.	TOTAL UPTO FEBRUARY 1947.
Education Tax.	116--0--0	2505-0-0	2621-0-0
Under Section 37 of Education ~~xxx~~ Act Grant.	--	2760-0-0	2760-0-0
Under Proviso to Section 37.	1750--0--0	2540-0-0	4290-0-0
Contribution from General Funds.	5470--0--0	1700-0-0	7170-0-0
Deduct amount transferred to capital.	--	1700-0-0	1700-0-0
Total ..	7336--0--0	7805-0-0	15141-0-0 Excluding Opening Balance.1292-0-0

EXPENDITURE.

Staff.	7474--0--0	9301-0-0	16775-0-0
Contribution to Provident fund.	–	450-0-0	450-0-0
Education Tax Collection Charges.	~~250~~ --	250-0-0	250-0-0
Contingencies- House Rent.	274--0--0	295-0-0	569-0-0
Other items.	50-0-0	350-0-0	400-0-0
Equipment furniture. etc.		150-0-0	150-0-0
Books and Maps.	~~100-0-0~~	100-0-0	100-0-0
Repairs to Buildings	–	150-0-0	150-0-0
	7798-0-0	11046-0-0	18844-0-0
Capital lands & buildings,		1700-0-0	1700-0-0
	7798-0-0	12746-0-0	20544-0-0
Amount to be refunded to Government. as per audit report.		1292-0-0	1292-0-0
Total ~~receipts.~~ Expenditure	7798-0-0	14038-0-0	21836-0-0
Total receipts.			16433-0-0

Closing Balance. -5403-0-0-

P.S./30-9-46. 'P'30. 1/2 30/9/46

Comnd:

S. R. B[illegible]

COMMISSIONER. 30/9/46

539

53

L. Dis. 6775/46 B.1.

Municipal Office, Mayavaram,
28th September 1946.

Education and Public Health Dept. OCT 1946

From

Sri S. Sivakkolunthu Mudaliar, B.A.,
Commissioner, Mayavaram Municipality.

To

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

Through

57873 The Chairman, Municipal Council, Mayavaram.

Sir,

Sub: Subsidy - Advance subsidy - Elementary Education Fund - Budget 1946-47 - Municipal Council - Mayavaram - Rs. - Payment Requested.

pp 35-36 ante Ref: Government Memorandum No. 26899-C.1/46, I. Edn., dated 23-10-46.

The closing balance for the year 1945-46 in the Elementary Education Fund account is nil. The details for receipts and p103 [illegible] Charges for the year 46-47 of the Elementary Education account is herewith submitted. The Elementary Education budget for the year 46-47 closes with a deficit of Rs.4135/-. As the Budget for the General Fund 46-47 is working already under deficit, it will not be possible for further contribution of funds from General account to Elementary Education Fund. Unless a subsidy is granted from Government to make good the deficit under Elementary Education Fund, the pay of teachers for the last two months (January and February) could not be paid. I therefore request the Government may be pleased to sanction an advance subsidy of Rs.4,135/- to make good the deficit under Elementary Education Fund account for the year 1946-47.

S. Sivakkolunthu
Commissioner.
28.9.46

Forwarded.

Chairman,
Municipal Council, Mayavaram.

s.r.28.9.

p.t.o.

-2-

Budget for the Elementary Education Fund account - 1946-47.

Receipts.	Rs.
Opening Balance	Nil
Education Tax	4,400
Other receipts	163
Government Grant:	
(i) Under section 37 of the Elementary Education Act	4,400
(ii) Under the proviso to Sec. 37 of the Act	12,251
(iii) Amount to be adjusted from arrear toll compensation	5,854
Contribution from General Funds	12,549
Total Receipts	39,617
Total including Opening balance.	39,617

Expenditure.	
1. Staff - Salaries and allowances	37,850
Contribution to Provident Fund	1,200
Education Tax Collection Charges	300
2. Contingencies and Equipment:	
House rent	1,752
other items	1,300
Equipment:	
1. Furniture and apparatus	500
2. Library books and maps	200
3. Repairs to Buildings	650
Total	43,752
Closing balance ...	Rs. - 4,135.

--

S. Siva [illegible]

Commissioner.

28.9.46

54

59843

From
Sri G.Srinivasan,B.A.,
Municipal Commissioner,
Negapatam.

To
The Secretary to Government,
Education & Public Health Department,
Fort St.George,MADRAS.
Through the Chairman,Municipal Council,
NEGAPATAM.

Sir,

No.B1-11332/46 dated 3-10-1946

Education--Elementary--Negapatam Municipal Council-payment of dearness allowance--deficit.

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

Ref:- Government Memo. No.26899-C1-1/46-1Edn. dated 23-9-46

The Elementary Education Fund Account ordinary of this council closed with a deficit of Rs.924-4-8 on 31-3-1946.

The budget estimate on the Elementary Education Fund Account as finally approved in G.O. No.Ms.543-Edn. dated 12-3-1946 was expected to open with a balance of Rs.901 and to close with a deficit of Rs.15765/-. It will not be possible to carry on the administration of elementary schools till February 1947 without a subsidy from provincial funds.

The account closed with an actual deficit of Rs.13242 on 31-8-46. The average monthly expenditure on the payment to the staff is about Rs.4700/-. The Government grant under section 37 of the Elementary Education Act has not yet been sanctioned though a claim has been made for a sum of Rs.8861-11-0 in this office P.R.36/46 dated 7-8-46. Taking credit for this sum and for the receipts of Rs.7584/- from Government Grant under proviso to Section 37 and for the probable receipts of about Rs.6380/- under Education Tax up to end of February 1947 the deficit in the Elementary Education Account on 28-2-1947, will be about Rs.19,600.

Since paid

The General account ordinary is also closing with heavy deficits and it will be possible to make the contribution of Rs.11,970/- from that fund to the Elementary Education fund only during March 1947. As the deficit under all accounts is very heavy it will not be possible to run the administration by making any diversions from other accounts. I therefore request that Government may be pleased to sanction an advance subsidy to the council.

not possible

Forwarded.

[illegible]
Chairman. 6.10.46

3/10

K. Srinivasan 4.x.46
Commissioner.

901
925
1826
15765
17590

Negapatam Municipality
Elementary Education Account.-ordinary
Actual financial position from 1-4-46 to 31-8-1946

	Opening balance	Receipts	Expenditure	Closing balance
April 46	-924	48	4881	-5757
May 46	-5757	55	4969	- 10671
June 46	-10671	247	4577	- 13001
July 46	-13001	4109	4534	- 13426
August 46	-13426	4803	4619	- 13242

Probable receipts upto 28-2-1947

Government grant under proviso to Section 37 @ 1264/-P.M.	7584
Under Section 37	8862
Education tax receipts	6380
	22826

Probable expenditure:pay from 1-9-46 to 28-2-47 at 4700/-P.M. 28200
Other expenditure 1000 —— 29200
Deficit -6374

Probable deficit on 28-2-47 .. Rs. -19616

Commissioner,
Negapatam Municip

61978 55 35 107

ASST. SECRETARY TO GOVT.
12 OCT 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Local Administration Department.

From
Sri. R. Srinivasan, B. A.,
Municipal Commissioner,
Rajapalaiyam.

To
The Secretary to Government,
Education & Public Health Department,
Madras.
Thro'
The Chairman, Municipal Council,
Rajapalaiyam.

Ref: B.Dis.8573/46, dated 7-10-46.

Sir,

Sub; Education-Elementary Education fund-Municipal Councils-Payment of Dearness Allowance-Deficit.
Ref: Memorandum No.26899-C-1/46-1-Education, dated 23-9-1946

pp 35-36 ante

The actual closing balance in the Elementary Education Fund at the end of the year 1945-46 is nil

R. Srinivasan
Commissioner.

T.s.8.10/-

9/X/46 8/10/46 9/10

Forwarded

Chairman 10.10.46

56 109 E&PHC(

122/4/1

50

Subsidies – Elementary Education – Certain ml. cls – dearness allowance to the Staff paid from the Elementary Education fund – distribution in 1946-47 – Orders passed.

pp 39-108 c.f.

Read:– Reports from the Commissioners of Municipalities.

G.O. (Ms) 8 Edn., dt 4.1.1947

The Govt sanction to the ml. cls. mentioned in Annexure I to these proceedings, the subsidies shown against them towards the grant of dearness allowance to the staff paid from the E. E. fund. xx

8/1 p 3 infra

xx In sanctioning these subsidies the excess subsidy drawn by the Councils during 1945-46, if any has been taken into account.

2. The Accountant-General is requested to place the amounts at the disposal of the municipal councils. The Executive Authorities of the municipalities should present the necessary bills at the treasury to obtain payment of the amounts or to have them adjusted.

3. 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".

4. The six ml. cls. mentioned in Annexure II to these proceedings were granted in 1945-46 subsidies towards the expenditure on the payment of dearness allowance to the staff paid from the E. E. funds on the assumption that the funds would close with no balance at the end of that year. As the E. E. funds of the cls have actually worked at a surplus, the Councils are requested to refund the amounts shown against them and to report the fact to Govt.

p 3 infra

5. The anticipated deficit in the E. E. fund of the municipal councils referred to in the Annexure III should be avoided by adjusting from the arrear toll compensation grant the amount shown against them, in addition to the amount

p 3 infra

1/11

already authorized while passing orders on the E. E. fund budget for 1946-47.

6. The anticipated deficit in the E. E. fund of the municipal councils referred to in Annexure IV ~~a~~ should be ~~[illegible] by adjusting from the Gene~~ by additional contributions from General funds of the amounts shown against them.

p. 4 infra

7. The question of paying further subsidies to the Councils towards the deficit, if any, in the E. E. funds for 1946-47 will be considered on receipt of the R. E. for the year.

17/12/46

18/12/46

Annexures.

P. T. O.

To the Executive authorities of the Mpl. cls mentioned in Annexures I, II, III and IV (through the Chairmen concerned
" " D. P. I.
" " A. G. (thro the Finance Dept)
" " Fin (Ways & Means)
" " Bang. F A
" " L.A. dept.
" " Insp. 25 spare copies

Opsinin ened
9/1

Annexure I.

1 S. No and Name of Ml. C.	2 Amount of 5/7 subsidy proposed to be paid in the current year	3 Excess subsidy paid in 1945-46 to be recovered	4 Net amount of subsidy sanctioned
	Rs.	Rs.	Rs.
1. Gudiyattam	2,000	Nil	2,000.
2. Villupuram.	2,900	Nil	2,900.
3. Cuddapah	6,700	Nil	6,700.
4. Chicacole.	3,212.	2,812.	400.
5. Ongole.	1,750.	350.	1,400.
6. Kurnool.	7,600	Nil	7,600.
7. Bodinayakanur.	5,358	2,258.	3,100.
8. Cannanore.	8,522.	2,022.	6,500.
9. Nellore.	9,040.	4,440.	4,600.
10. Kumbakonam.	14,000.	Nil.	14,000.
11. Mannargudi	3,093.	1,293.	1,800
12. Mayavaram.	2,700	Nil.	2,700
13. Negapatam	11,700.	Nil	11,700.

C.I.B.
The figures in column 4 should be repeated in figures also

Annexure II

S. No and Name of Ml. C.	Amount to be refunded to Govt
1. Vaniyambadi	Rs. 101. ✓
2. Walajapet	Rs. 550. ✓
3. Tellicherry	Rs. 1825. ✓
4. Srivilliputtur	Rs. 1635. ✓
5. Salem	Rs. 8660. ✓
6. Ellore.	Rs 1113. ✓

C.I.B.
Figures to be repeated in words

Annexure III

S. No and Name of Ml. C.	Amount to be adjusted from Arrear Bill compensation grant
1. Anantapur ✓	Rs. 4,761 ✗
2. Walajapet.	Rs 2,066. ✗
3. Masulipatam ✓	Rs 10,000. ✗
4. Nandyal ✓	Rs. 3,100 ✗

C.I.B.
Figures to be repeated in words

P. T. O.

Annexure IV

S. No and Name of Ml. c.	Amount to be adjusted from General funds
1. Vaniyambadi ✓	Rs. 4,318 ~~Rs. 2,000~~. ✗
2. Udipi ✓	Rs 677. ✗
3. Tellicherry ✓	Rs 6023. ✗
4. Rajapalayam ✓	Rs 1000. ✗

17/12/46

18/12/46

Government of Madras.
Education and P.H. Department.
G.O. Ms. No. 8-Edn., dated the 4th January 1947.

Abstract.

Subsidies - Elementary Education - Certain municipal councils - Dearness allowance to the staff paid from the elementary education fund - Distribution in 1946-47 - Orders passed.

Read the following:-
Reports from the Commissioners of Municipalities.

ORDER.

The Government sanction to the Municipal Councils mentioned in Annexure I to these proceedings, the subsidies shown against them towards the grant of dearness allowance to the staff paid from the Elementary Education Fund. In sanctioning these subsidies the excess subsidy drawn by the Councils during 1945-46, if any, has been taken into account.

2. The Accountant-General is requested to place the amounts at the disposal of the municipal councils. The Executive Authorities of the municipalities should present the necessary bills at the treasury to obtain payment of the amounts or to have them adjusted.

3. The expenditure will be debited to "37. 1. Education - Primary - Grants to local bodies for Primary Education - 1.A. - Local bodies - 1. A.I. Ordinary areas - 1.A.I.4-Teaching".

4. The six municipal councils mentioned in Annexure II to these proceedings were granted in 1945-46 subsidies towards the expenditure on the payment of dearness allowance to the staff paid from the Elementary Education Funds ~~xx~~ on the assumption that the funds would close with no blanace at the end of that year. As the Elementary Education Funds of the Councils have actually worked at a surplus the Councils are requested to refund the amounts shown against them and to report the fact to Government.

5. The anticipated deficit in the Elementary Education Fund of the Municipal Councils referred to in the Annexure III should be avoided by adjusting from the arrear toll compensation grant the amount shown against them, in addition to the amount already authorized while passing orders on the Elementary Education Fund budget for 1946-47.

6. The anticipated deficit in the Elementary Education Fund of the Municipal Councils referred to in Annexure IV should be avoided by additional contribution from General funds of the amounts shown against them.

7. The question of paying further subsidies to the Councils towards the deficit, if any, in the Elementary Education Funds for 1946-47 will be considered on receipt of the Revised Estimate for the year.

(By Order of His Excellency the Governor).

M.V.Subramanian,
Secretary to Government.

To the Executive Authorities concerned through the Chairmen of Municipal Councils concerned.
" Director of Public Instruction.

To the

To the Accountant-General, through the Finance Department.
" Finance (Ways and Means) Department.
" Examiner of Local Fund Accounts.
" Local Administration Department.
25.

True copy.
Forwarded/By Order.

Superintendent.

ASR.

Annexure I.

Serial No. and name of Municipal Councils.	Amount of subsidy - proposed to be paid in the current year.	Excess subsidy paid in 1945-46 to be recovered.	Net amount of subsidy sanctioned.
	Rs	Rs	Rs
1. Gudiyattam.	2000	nil.	2000 (Two thousand only).
2. Villupuram.	2900	nil.	2900 (Two thousand nine hundred only).
3. Cuddapah.	6700	nil.	6700 (Six thousand seven hundred only).
4. Chicacole.	3212	2812	400 (Four hundred only).
5. Ongole.	1750	350	1400 (One thousand four hundred only).
6. Kurnool.	7600	nil.	7600 (Seven thousand six hundred only).
7. Bodinayakanur.	5358	2258	3100 (Three thousand one hundred only).
8. Cannanore.	8522	2022	6500 (Six thousand five hundred only).
9. Nellore.	9040	4440	4600 (Four thousand six hundred only).
10. Kumbakonam.	14000	nil.	14000 (Fourteen thousand only).
11. Mannargudi.	3093	1293	1800 (One thousand eight hundred only).
12. Mayavaram.	2700	nil.	2700 (Two thousand seven hundred only).
13. Negapatam.	11700	nil.	11700 (Eleven thousand seven hundred only).

-3-

Annexure II.

Serial No. and name of Municipal Council.	Amount to be refunded to Government.
1. Vaniyambadi.	Rs 101 (Rupees one hundred and one only).
2. Walajapet.	Rs 550 (Rupees five hundred and fifty only).
3. Tellicherry.	Rs 1825 (Rupees one thousand eight hundred and twenty five only).
4. Srivilliputtur.	Rs 1635 (Rupees one thousand six hundred and thirtyfive).
5. Salem.	Rs 8660 (Rupees eight thousand six hundred and sixty only).
6. Ellore.	Rs 1113 (Rupees one thousand one hundred and thirteen only).

Annexure III.

Serial No. and name of Municipal Council.	Amount to be adjusted from arrear toll compensation grant.
	Rs
1. Anantapur.	4761 (Four thousand seven hundred and sixty one only).
2. Walajapet.	2066 (Two thousand and sixtysix only).
3. Masulipatam.	10000 (Ten thousand only).
4. Nandyal.	3100 (Three thousand one hundred only).

Annexure IV.

Serial No. and name of Municipal council~~s~~.	Amount to be adjusted from General funds.
	Rs
1. Vaniyambai.	4318 (Four thousand three hundred and eighteen only).
2. Udipi.	677 (Six hundred and sevanty seven only).
3. Tellicherry.	6023 (Six thousand and twenty three only).
4. Rajapalayam.	1000 (One thousand only).

116

Mls (60) EOP.H (C-1) 1

Subsidy - Ml. Cls 60 - E.E. fund - Payment of advance subsidy to meet the cost of dearness allowance

While passing orders on the E.E. fund budgets of municipal councils for 1946-47, it was estimated that the E.E. fund of several ml. cls. would close with a deficit at the end of the current year. The question of sanctioning advance subsidies to meet a portion of the deficit and the question of recovering excess subsidies paid in 1945-46 were left over to be taken up after the actual balance in the E.E. fund at the end of 1945-46 was known.

2. Pending a decision on the question of allowing local board servants the enhanced rates of dearness allowance with retrospective effect, the questions referred to in para 1 above were not taken up. The Govt. have since permitted ml. cls. to pay dearness allowance at enhanced rates to all their employees with retrospective effect from 1.7.44, provided they can make the payments from their own funds without a grant from Govt. The questions referred to in para 1 above may now be taken up.

Cf p 2 e. fck

G1552 LA / 17.7.46 ②

3. The procedure adopted last year was to sanction an advance subsidy of 2/3 of the anticipated deficit in the E.E. fund, the question of sanctioning further subsidies being considered on receipt of the R.E. for 1945-46. But, in the current year, when the question of sanctioning advance subsidies to district boards was taken up, the Fin. depth. noted that advance subsidies need be sanctioned only where actually necessary and that the P.D.B.s should be asked to justify the necessity for the grant of such advance subsidies.

4. The executive authorities of all ml. cls. may be asked to report the closing balance in the E.E. fund account at the end of 1945-46.

As the Finance depth. may insist on a procedure similar to that referred to at 'M' on p lante, the executive authorities may be asked to state whether they require advance subsidies and if so to justify the need for it.

5. Subject to orders, a draft memo is submitted.

OSM 23/9/46

21/9/46 21/9/46.

Issued as Memo: 26899 C-1/46-1 Edn., d/23.9.46 pp 35-36 c.f.

Reports from the Executive authorities of M. Cls pp 39-106 c.f.

From a scrutiny of the replies received, the municipal councils may be classified as follows:—

(i) Councils in the E.E. fund accounts of which there is no deficit and which require no subsidy from Govt.

(ii) Councils in the E.E. fund accounts of which there is deficit and which has to be met by additional contribution from general funds or by the grant of a subsidy from Provincial funds.

(iii) Councils in the E.E. fund accounts of which there is no deficit, which but have to refund the excess subsidy drawn in 1945-46.

2. This file deals with the Councils mentioned in items (ii) and (iii). Individual cases are examined in the sectional notes below.

3. There is no scope for increasing∅ the rate of education tax in the case of any of the ml. cls dealt with in this file. It is also submitted that certain ml. cls, in calculating the deficit have taken into account the arrears of dearness allowance referred to in G.O. 1552 L.A., d/ 19.9.46. In calculating the deficit in the notes below, this amount has been left out. A circular has already been issued to the executive authorities of all ml. cls stating that this expenditure should not be incurred

∅ Besides, it is not possible to levy the enhancement of edn tax as the half-year has already commenced.

(IV)

(V)

C1 EA (61) (61) EA

(V)

if the cls depend on a subsidy from Provincial funds to cover the consequential deficit and that the excess dearness allowance subsidy to be refunded should also be taken into account in assessing the ability of the cls to pay the arrears of dearness allowance. No further instructions in the matter seem necessary.

4. The file may be sent to L.A. and Finance for remarks: L.A. on the questions of additional contribution from general funds and Finance on the question of paying subsidy from Provincial funds towards the cost of dearness allowance.

19/x/46 22/10/46. OSM 24/10/46 L.A. Finance

LOCAL ADMINISTRATION DEPT.
25 OCT 1946
34525
SECRETARIAT, MADRAS

E&PH No. 26899 C-1/46-3
25/10/46

V.S.V.
26/10

(Thro' S.N.R.S.) & D.Sec.

Thro' D.Sec. Lin 3.12.46

S.S.S.
8.11.46
4/12/46

P.S. 8/11

F.N.
26/11/46
S.A.C. 25.11.46

7/12

L.A. Dept.

The file may be passed on to Fin. Dept. after orders are passed on the sectional notes.

6/12/46 A/S Fin

7.12.46

L.A. U.O. 34525-C/46-2
7-12-46

Fin (Exp. A)

Please see the notes on pp. 1-3 above.

Remarks of this dept. have been incorporated in the sectional notes below. After orders are passed, the case may be returned to E.P.H.

ASST. SECRETARY TO GOVERNMENT
Exp
7 DEC 1946
FINANCE DEPARTMENT

12.12.46

13.12.46

E.P.H.

Fin U.O. 66635 Exp A-1
13.12.46

E&PH (C-1)

Orders are requested on the sectional notes below.

Subject to orders on p24 of the sectional notes a draft order is submitted for approval.

ASST. SECRETARY TO GOVERNMENT
77478
16 DEC 1946
EDUCATION AND PUBLIC HEALTH DEPT.

17/12/46 OSM 18/12/46 S. L.A.

4

Vide note on P. 8(a) of the Sec: notes.

In certain cases it has been proposed that an advance subsidy should be given & out of it the excess paid back should be adjusted. In the draft only the 'net' amount has been mentioned; the position the excess have been 'recovered' should also be indicated.

[illegible]
2/1/47

L.A.

V.E.

E&P.H. W.O.
26899 C-1/46-8
26/12/46.

LOCAL ADMINISTRATION DEPT.
20 DEC 1946
42009
SECRETARIAT, MADRAS

~~[illegible]~~
E&P.H.
23.12.46

E&P H (C-1)

LA c/o 42009-1-Bud I
24.12.46

Please see the notes on p 8 (a) of the Sectional notes.

(1 [illegible]) [illegible] Secretary's remarks at 'x' above. Necessary alterations have been made in the draft.

[illegible] The draft order may issue.

3/1/47

3/1/47

Draft order sent to C.D. B. [illegible] despatch on 4/1/47

Ml. Cl. Anantapur 62

Sectional Notes

E&P H (C-1)

(12)

G.B. [illegible]	
Actual bal.	864
Deficit [illegible]	– 5625
	4761

The E.F. fund ~~budget~~ of the [illegible], Anantapur for 1946-47, revised with reference to the actual balance [illegible] is expected to close with a deficit of Rs. 4,961. The Commissioner has stated that it will not be possible to carry on the administration without the aid of subsidy from Provincial funds. The [illegible] any [illegible] of the payment of dearness allowance to the E.F. staff in 1946-47 [illegible] requested to state whether any additional contribution from general funds can be made and whether any portion of the arrear toll compensation will be available to meet the deficit. A subsidy of $\frac{2}{3}$ of the anticipated deficit may be paid to the cl in case any portion of the deficit cannot be met otherwise. The Commr has stated that an advance subsidy is necessary to meet the deficit

9/10/46

22/10/46.

24/10 [illegible] on P.T.O.

p 3 [illegible]

	Rs
R.E. 45-46 C.B.	6470
Actual C.B	26,801
Difference	+ 20,331
Budget C.B	– 10,880
	+ 9,451
Stamp duty	+ 1843
	+ 11,294
Arrear D.A to conservancy	3,948
Arrear DA to other staff	6100
25% basic pay increase	1908
P.F. bonus	382
	– 12,338
Balance	– 1,044
A.T.C	7,584
Minimum balance	7,109

L.A. Dept (D)

According to the B.E. of the Anantapur ml cl for 1946-47 as approved by Govt the General Acct ordy for 1946-47 was expected to close with a deficit of Rs 10,880 against the requisite minimum closing balance of Rs 7,109 and the council was directed to adjust the entire arrear toll compensation of Rs 7,584 towards this deficit. Revised with reference to the actual opening balance on 1.4.46 and taking credit for addl income from the increase in the rate of stamp duty the General Acct for 1946-47 will close with a balance of Rs 11,294. This balance will be converted into a deficit of Rs 1,044/- as a result of the payment of arrears of dearness allowance to the entire staff paid from the General funds and on account of the 25% increase in the basic pay of the conservancy menials and payment of provident fund contribution. The council can wipe off this deficit by adjusting a sum of Rs 1,044/- from the arrear toll compensation. There will be a balance of Rs 6,540 in the arrear toll compensation. The deficit of Rs 4,761/- under the Ele. Edn Acct. can be met by adjusting a like amount from this balance. A

× 7584
−1044
6540

Sri
26.11.46

29.11.46

5/12/46

7.12.46

7 inv. (Exp. A)

No remarks in 7 in view of A above

DJR
12.12.46

13/12/46

E&PH (C-1)

The M.C., Anantapur, may be asked to wipe off the deficit in the E.E. fund by adjusting a sum of Rs 4,761/- from the arrear toll compensation grants.

17/12/46

18/12/46

P.T.O. p. 6 infra

---

pp41-42 of

M.C., Tadpatri.

63

(63)

Bal as per B.E. 1483
actual bal. 1449
deficit ... Nil
34

The E.E. fund budget of the M.C., Tadpatri, for 1946-47, revised with reference to the actual balance in the E.E. fund on 1.4.46 is expected to close with a small deficit of Rs 34. The C. can cover this small deficit by savings in expenditure.

The subsidy paid to the C last year has already been recovered.

19/10/46

22/10/46.

24/10/46

P.T.O.

No remarks
p 6 infra.

pp43-44 e f

64

(64)

General
BE Act
Actual Act
Closing bal. 2395
+ 2479
4874

M. C., Gudiyattam.

The E. E. fund budget of the M. C., Gudiyattam as revised after making provision for the additional expenditure expected to adopt the [illegible] is expected to close with a deficit of Rs. 4,874.

The question of recovering the subsidy paid last year does not arise as the E. E. fund had opened with a [illegible] of Rs [illegible] [illegible] may be requested to state whether any portion of the deficit referred to above can be met from the general funds of the council or from the [illegible] to the compensation granted [illegible] subsidy equal to $\frac{2}{3}$ of the anticipated deficit may be granted in case any portion of the deficit cannot be [illegible]. The council has requested the payment of Rs [illegible] of a subsidy to cover the deficit.

4874
9748 = 3249

19/10/46

22/10/46

24/10/46

R.E. 45-46 CB. Nil
actual CB 2119
Budget CB - 2954
- 835
Surcharge on stamp duty - 1351
Balance + 516
Arrears of DA & conservancy 3659
Increase in basic pay 1549
P.F. bonus 290
Arrears of WH to the staff 4383
9881
deficit 516
- 9365
A.T.C. available 2954
Net deficit - 6411

Arrear Toll compensation

L.A.D.

The A.T.C. sanctioned by the council in the current year is Rs 11,918. Of this a sum of Rs 8,964 has been ordered to be adjusted towards deficit under the Ely. Edn. acct and the balance of Rs 2,954 towards deficit under the General acct. Revised with reference to the actual opening balance on 1.4.46 and after adjusting the sum of Rs 2954 of the A.T.C. the general account of the M. C. for 1946-47 is expected to close with a deficit of Rs 6411. The deficit under the Ely Edn. acct cannot therefore be met either by an additional contribution from the general funds or by adjusting the A.T.C.

for 6/12/46

15.11.46

21.11.46

for 6/12/46 ASp

7/12/46

6

Fin. (Exp. I)

(Please see the note on p. 5 above.)

Two-thirds of the anticipated deficit works out to R. 3250/- According to the B.E. for 1946-47 as approved by the Govt., the deficit anticipated was R. 2395 only. The increased deficit of R. 4874 anticipated at the end of the year is due to the additional expenditure ~~additional provision~~ sanctioned ~~made~~ by the Council for the items referred to on p. 43 cf. in excess of the budget provision. Necessity for this additional expenditure has not been explained. Pending justification in detail for the additional expenditure proposed by the Council at a time when the E.E. Fund is working at a deficit, this dept. may suggest that the advance subsidy to be sanctioned may be limited to R. 2000 roundly roughly equal to the deficit anticipated in the budget as approved by the Govt.

p. 43

X

Cl.
13/12/46.

DIB
12.12.46.

Cl.
13/12/46

E.R.H (C1)

The suggestion of Finance at 'x' above may be accepted. The need for payment of any portion of subsidy may be examined after [illegible]

DM
18/12

by Dy

17/12/46

p 8 infra

7

M.C., Vaniyambadi

p 45-46 c.f.

65

(65)

[illegible] as per B.E.	6
Actual	101
	+95

Deficit as per B E	-4312
	+95
	4217

The E.E. fund budget of the M.C., Vaniyambadi for 1946-47, revised with reference to the actual balances in the E.E. fund on 1.4.46, is expected to close with a deficit of Rs 4,217. The Cl. was paid a subsidy of Rs 1,240 towards the cost of dearness allowance to the E.E. staff in 1945-46. If the actual balance on 1.4.46 (Rs 101) is recovered, the deficit in 1946-47 will be raised to Rs 4,318. L.A. may be requested to state whether the deficit of Rs 4,318 or any portion of it can be met from the general funds of the Cl or by adjustment from the arrear toll compensation grant.

p 45 c.f.

The Commr has stated that it will not be possible to carry on the administration without a subsidy from Provincial funds. If the deficit cannot be met otherwise, a subsidy equal to 2/3 of the anticipated net deficit may be paid and the question of recovering the deficit portion [illegible] the last year waived if Finance agree.

27166
6678
20488

19/10/46

Som
22/10/46.

[illegible]
24/10/46

P.T.O.

p 9 infra

L.A.D.

R.E. 45-46 C.B.	6678
Actuals	27166
Difference	20488
Budget C.B.	-7212
	+13276
Stamp duty	1456
Balance	14732
D.A. to conservancy menials	4068
Increase in basic pay	1762
Bonus	389
D.A. to other staff	3342
	9561
Net balance without A.T.C.	+5171

According to the B.E. of the Vaniyambadi M.C. for 1946-47 as approved by the Govt. the general account was expected to close with a deficit of Rs. 15,712 and the council was asked to adjust the entire A.T.C. of Rs 13000 towards the deficit. Revised with reference to the actual opening balance on 1.4.46 the general account for 1946-47 will close with a balance of Rs ~~[illegible]~~ 14732. This balance will be reduced to Rs 5171 as a result of the payment of arrears of dearness allowance to the entire staff paid from General funds and on account of the increase in basic pay of conservancy menials. The general account is in a position to meet the deficit of Rs. 4318 under the E.E. acct. There is no objection to the council adjusting a sum of Rs 4318 from the A.T.C.

PJ
15.11.46

The Council must have some working balance. The addl contribution from the General Acct may be limited to Rs 2000.

21.11.46

8 - 6 - 12 - 46

Finn. (Exp. A.)

Please see the notes on pp. 7–8 above.

According to the proposal of L.A., the ~~[illegible]~~ balance of the anticipated deficit in the E.E. Fund viz. Rs. 2318 will have to be met by a Subsidy from the Govt. It is submitted that the Govt. cannot be expected to sanction a subsidy in order to enable a Municipal Council to have some working balance. If the Council desires to have some working balance, it can take a temporary loan from the Govt. to meet the current expenditure. This depr. may therefore suggest that the anticipated deficit may be made good by ~~[illegible]~~ an additional contribution from the General Account and that the council may also be asked to refund the surplus of balance of Rs. 101 in the accounts for 1945-6.

4318
2000
2318

DR
12.12.46

CAS
13.12.46.

CAS
13th December

E.P.H. (C-1)

L.A. have agreed to any additional contribution of Rs 2,000 only. The L.A. may be asked to adjust this amount from the General funds

and to refund to Govt the excess earnest allowance grant of Rs 101. The question as to how the remaining deficit should be covered may be examined after the R.E. is received.

This is due with Govt shortly.

12/12/46

18/12/46

If this is [illegible] [illegible] the proposal [illegible] be accepted. L.A. may [illegible].

2
[illegible]

L. A Deptt

In the circumstances stated by the Finance Deptt in their note on page 8 ~~L~~ above this deptt may agree to ~~[illegible]~~ a contribution of Rs 4318 from the General to the E.E. Account instead of Rs 2000. E.P.H. may be informed accordingly.

3.1.47

23.12.46.

E.P.H (C-1)

L.A. have agreed to the suggestions of Finance. Necessary alterations has been made in the draft order already put up.

3/1/47

pp47-48 c.f.

Ml. cl., Walajapet

67 (67)

Opening bal. adopted in B.E. [illegible]
actual 550 ✓
Deficit as per B.E. -2066 ✓
+ 550
-1516

~~The E.E. fund budget of the Ml. cl. Walajapet for 1946-47, is ex revised with reference to the actual balance on 1-4-46 is expected to close with a deficit of Rs 1,516. The cl was paid a subsidy of Rs 2,9.. Rs 2,974 towards the cost of dearness allowance in 1945-46. If the actual balance in the E.E. fund on 1.4.46 (Rs 550) is ignored, the deficit in 1946-47 will be Rs 2,066. C.A. may be requested to state whether this deficit (Rs 2,066)~~ can be met by additional contributions from general funds or by adjustment ~~of~~ from the arrear toll compensation grant.

p48 c.f.

The Commr. has stated that it will not be possible to carry on the administration without the aid of a subsidy from Provincial funds. A subsidy equal to 2/3 of the anticipated net deficit may be paid to the cl and the recovery of the excess subsidy paid last year be waived, if Finance agrees.

19077
8467
10610

19/10/46
22/10/46
24/10/46

P.T.O.

R E 45-46 c/o	19
Actuals	+ 8486
Difference	8467
Budget c/o	-19077
Deficit	-10610
Surcharge	215
Deficit	-10395
Arrears of DA to all staff	3346
Increase in [illegible] pay of C. [illegible]	590
Bonus	137
	4073
Net deficit	14468
A.T.C.	20586
P. Minm. balance	3375
A.T.C.	20586
Balance in A.T.C.	2743

L.A. Deptt.

According to the B.E. of the Walajapet Mpl. cl. for 1946-47 ~~was~~ as approved by the Govt the general account was expected to close with a deficit of Rs 19,077 against the requisite minimum balance of Rs 3375 and the council was directed to adjust the entire arrear toll compensation of Rs. 20586 towards this deficit. Revised with reference to the actual opening balance on 1.4.46 the General Account for 46-47 will close with a deficit of Rs 10395. This deficit will be increased to Rs 14468 as a result of the payment of arrears of d.a. to the entire staff paid from General funds and on account of the increase in basic pay of conservancy menials. The council can wipe off this deficit and secure the minimum balance by adjusting a sum of Rs. 17843 from the A.T.C. sanctioned in 1946-47. There will be a balance of Rs 2743 in ~~the~~ arrear toll compensation grant. The deficit of Rs 2066, under the E.E. act, can be met ~~from~~ by adjusting a similar amount from this ~~A.T.C.~~ balance.

15/11/46

21.11.46

6/12/46

Fin. (Exp. A)

As ~~the~~ deficit anticipated even after taking into account the recovery of the surplus closing balance in the accounts for 1945-6 can be met from the arrear toll compensation grant, this dept. may insist upon recovering the excess subsidy of R 550 sanctioned during last year.

G.i.s 13/12/46

DR 12.12.46.

G.i.s 13/12/46.

18/12/46

PTO

p 12 infra

---

p 53 c f

68

Bal. on per B.E. + 1932
Actual − 17
− 1469
Deficit as per B.E. 2943
4412

M. Cl. Villupuram

The E.E. fund budget of the M. Cl. Villupuram, for 1946-47, revised with reference to the actual balance in the E.E. fund on 1.4.46, is expected to close with a deficit of Rs 4412 ~~Rs 4,412~~. The subsidy paid to the Cl towards the cost of dearness allowance in 1945-46 has already been recovered.

L.A. may be requested to state whether the deficit referred to above cannot be met by additional contribution from general funds or adjustment from the arrear toll compensation grant. The Commr. has stated that the administration cannot be carried on without the aid of a subsidy from Prov. funds. If any portion of the deficit cannot be met otherwise, a subsidy equal to $\frac{2}{3}$ of the anticipated deficit may be paid.

p 53 c f

19/10/46

22/10/46.

24/10/46

P.T.O

p 13 infra

13230

L.A. Dept.

Even after adjusting the entire arrear toll compensation grant, the Gl. Acct. of the M.Cl. for 1946-47 as revised with actual opening balance is expected to close with a deficit of Rs. 13,230. An advance grant of Rs. 8,230 has been sanctioned to the Cl. towards the deficit under the Gl. Acct. in G.O. No. 1534 LA 14.9.46. The Gl. Acct. of the Cl. is not in a position to meet any portion of the deficit under the Ele. Edn. Acct.; nor is any portion of the A.T.C. ~~is~~ available ~~towards~~ for adjustment towards deficit under the Ele. Edn. Acct.

S.S.S. 8.11.46.

6/11/46

6/12/46

Fin. (Exp. A)

In the circumstances stated, this dept. may agree to a sum of R. 2900 (roundly) equal to 2/3 of the anticipated deficit being sanctioned as an advance subsidy.

G.i.s 13/12/46

DR 12.12.46

G.i.s 13/12/46

E.D.P.H. (C-1)

Please see the notes on p 13 ante.

An advance subsidy of Rs. 6700/- (equal to 2/3 of the anticipated deficit) may be paid to the Cl.

10056 ×
2
3) 20112
6704

17/12/46

18/12/46

P.T.O
p 16 infra

---

p 57 c.f.

70

Ml. Cl., Chicacole.

Balance as per B.E. Nil ✓
Actual 4689 ✓
Deficit −6713 ✓
+4689 ✓
−2024 ✓
Subsidy to be recovered −1750 ✓
−1062 ✓
−4836

(A.410) ~~The E. E. fund budget of the Ml. Cl., Chicacole, for 1946-47, revised with reference to the actual balance in Treasury 1-4-46 (Rs. 4,689) is expected to close with a deficit of Rs 2,024. If the subsidy of Rs 2,812 paid to the Cl last year is recovered on the ground that the E.E. fund account has closed with a surplus (Rs 4,689) at the end of 1945-46, the deficit in the current year will be raised to Rs. 4,836.~~

L.A. may be requested to state whether any portion of the deficit (Rs 4,836) can be met by additional contribution from general funds or adjustment from arrear toll compensation grant. The Commr. has stated that it will not be possible to carry on the administration without the aid of a subsidy from Provincial funds. An advance subsidy equal to 2/3 of the anticipated net deficit may be paid, if the deficit cannot be covered otherwise. The question whether the recovery of the excess subsidy paid last year should be actually ordered or adjusted towards the subsidy payable this year may be considered after L.A. and Finance offer their remarks.

p 57 c.f.

18.10.46

22/10/46

24/10/46

P.T.O
p. 17 infra

⊗
R.F. 45-46 C.B Nil
Actual C.B. 12557
Diffce + 12557
Budget C.B. − 36,025
Deficit − 23,468
Stamp duty + 228
− 23,240
Arrear D.A. to conservancy 4,140
Do. to other staff 4168
25% increase in basic pay 1,785
P.F. Bonus 360
10453
Deficit 33,693
A.T.C. 13001
Net deficit − 20692 ⊗

L.A. Dept (D)

Even after adjusting the entire arrear toll compensation of Rs 13,001, the General Acct. of the Chicacole Ml. Cl. for 1946-47 as revised with actual opening balance is expected to close with a deficit of Rs 20,692 — vide working on the margin. The General Acct of the Council is not in a position to meet any portion of the deficit under the Ele. Edn Acct; nor is any portion of the arrear toll compensation ~~is~~ available for adjustment toward the deficit under the Ele. Edn Acct.

23.11.46

25.11.46

6/12/46

Fin. (Exp. A)

Please see the note on p. 15 above.

In the circumstances explained by the L.A. dept., this dept. may agree to an advance subsidy equal to 2/3 of the anticipated being sanctioned in a round sum and to recovering by adjustment from that amount the excess subsidy of Rs. 2812 paid last year.

PJR
12.12.46.

A.i.s
13.12.46.

A.i.s
13.12.46

EDPH (C-1)

1612
4836 × 2/3
2
3224
−2812
412

Please see the notes on pp 15-16 above.

Two thirds of the anticipated deficit is Rs 3,224. If the excess subsidy drawn last year (Rs 2812) is recovered, the balance payable is Rs 412. An advance subsidy of Rs 400 (in round figures) may be paid to the cl.

17/12/46

OSM
18/12/46

L. Pn. T.O.
p 18 infra

---

p 59 e.f.

71

(71)

Ml. cl., Ongole.

Bal as per B.E. Actuals 350 ✓

Deficit as per B.E. Deficit 2746 ✓
−350
2396

(A paid) The E.E. fund budget of the Ml. cl., Ongole, for 1946-47 ~~revised with reference to the actual balance (Rs 1,54?46 (Rs 350)) is expected to close with a deficit of Rs 2,396 and a subsidy of Rs 1,075 was paid to the cl last year towards the cost of dearness allowance. If the excess subsidy of Rs 350 represented by the actual opening balance on 1-4-46 is recovered, the deficit in the current~~ year will be raised to Rs. 2,746.

L.A. may be requested to state whether the deficit (Rs 2,746) can be met by additional contribution from general funds or by adjustment from arrear toll compensation grant. If any portion of the deficit cannot be covered by these means, ~~a~~ (an advance) subsidy equal to 2/3 of the anticipated deficit may be paid to the cl. The Commr has ~~stated the~~ justified the need for the payment of a subsidy. The question whether the excess subsidy paid last year ~~should~~ actually be recovered or adjusted towards ~~the~~ that subsidy payable this year may be considered after L.A. and Fin offer their remarks.

p 59 e.f.

19/10/46

22/10/46

OSM
24/10/46

P.T.O

p 19 infra

L.A.D.
D

ⓧ R.E. 45-46 C.B. Nil		
actual C.B.	−5436	
Budget C.B.	−10333	
	−15769	Even after adjusting the entire arrear
Surplus	203	toll compensation grant the general
Deficit	−15566	account of the Ongole ml. cl. for 1946-47 (as revised w.r.t. actual O.B.) is
arrears of D.A. to Staff	3370	expected to close with a large deficit
Increase in basic pay	1694	of Rs 14456. The general account of the
Bonus	326	council is not in a position to meet
	5390	any portion of the deficit under the
Net deficit	−20956	Ely. Edn. acct. nor any portion of the
A.T.C.	6500	A.T.C. is available for adjustment
	−14456	towards deficit under the Ely. Edn. acct.

PJ
13.11.46

22.11.46

6/12/46

Fin.

Finl. (Exp. A)

(Please see the note on p. 17 above)

In the circumstances stated by L.A., this dept. may agree to a subsidy equal to 2/3 of the anticipated deficit being sanctioned in a round sum and recovery of the excess subsidy of Rs. 350 paid last year being effected by adjustment from the amount to be sanctioned.

HR
12.12.46.

Cs
13.12.46

Cs
13.12.46.

E&PH (C-1)

Please see the notes on pp 17-18 above.

Two-thirds of the anticipated deficit is Rs. 1,830. If the excess subsidy paid last year (Rs 350) is recovered, the net amount due to the cl is Rs 1,480. An advance subsidy of Rs 1400 may be paid to the cl.

17/12/46

OSM
18/12/46

P.T.O.
p 20 infra

2746x
3)5492
1830
− 350
1480

---

pp 63-64 e.f

72

(72)

Ml. Cl. Ellore.

Balance
Refund
Actual 1113
1111
deficit as per R.E. −4196
+1111
−3085

The E.E. fund budget of the Ml. Cl. Ellore for 1946-47, revised with reference to the actual balance on 1.4.46 is expected to close with a deficit of Rs 3,085. The cl was paid a subsidy of Rs 1,830 last year towards the cost of teachers' allowances. If the opening balance of Rs 1,113 which represents the excess subsidy paid last year is recovered the deficit in the current year will be enhanced to Rs 4,198.

L.A. may be requested to state whether the deficit (Rs 4,198) can be met by additional contribution from general funds or adjustment from arrear toll compensation grant. The Commr has stated that the deficit at the end of January 1947 will be only Rs 830 and that the administration can be carried on till the end of that month without the aid of a subsidy; but he has not taken into account the excess subsidy of Rs 1,113 to be refunded. If the recovery of the excess d.a grant is ordered and if the general funds cannot make any additional contribution to the E.E. fund, it seems that an advance subsidy equal to ⅔ of the anticipated deficit should be paid to the cl to enable it to carry on the administration.

p 63 e.f

19/10/46

22/10/46.

OSM
24/10/46

P.T.O
p 21 infra

Rs
R.E. 45-46 C.B. 8,017
Actual C.B. 17579
Diffce. 9,562
Budget C.B. − 23,225
−13,663
Stamp duty + 2193
− 11,470
Arrear DA to conservancy 8,100
Arrear DA to the staff 10,003
25% increase in basic pay 3,477
P.F. bonus 1,428
− 23,008
Deficit − 34,478 ⊗
A.T.C. − 42255
E.E. Acct 18,335
23,920

L.A. Dept (D)

Revised with reference to the actual opening balance on 1.4.46. the General Acct. only of the Ellore ml. cl. for 1946-47 is expected ~~to close~~ with a deficit of Rs 34,478⊗. The Arrear toll compensation sanctioned to this council in the current year is Rs 42,255. Of this a sum of Rs 18,335 has been ordered to be adjusted toward the deficit under the Ele. Edn Acct.

The balance available is Rs 23,920. This balance is required for meeting a portion of the deficit under the General Acct. The General Acct is not in a position to meet any portion of the deficit under the Ele. Edn. Acct; nor any portion of the arrear toll compensation ~~is~~ available for adjustment towards the deficit under the Ele. Edn. Acct.

Sn

Sn
~~26~~ 11.46

25.11.46

Sn 6/12/46

7 inv. (Exp. A.)

As the Chairman has not asked for any advance Subsidy, this dept. may advise that no Subsidy need be sanctioned now. The Chairman may however be asked to refund the excess subsidy of R 1113 paid last year immediately.

DR
12.12.46

13.12.46

13.12.46

E&PH (C-1)

For orders whether the suggestion of the Finance depth in their note above may be accepted.

The R. E. for 1946-47 is shortly due with Govt and the question of sanctioning ~~a~~ a subsidy to cover the deficit may be considered on ~~its~~ its receipt.

18/12/46

13/12/46

P.T.O.

p 22 infra

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p 65 ef

M. C., ~~[illegible]~~ Masulipatam.

(73)

73

The E.E. fund budget of the M. C., Masulipatam, for 1946-47, is expected to close with a deficit of Rs 20,075. The Cl was not paid any Subsidy towards the payment of dearness allowance to the E. E. Staff last year.

The C. Ap may be requested to state whether the deficit referred to above can be met ~~from~~ by additional contribution from general funds ~~or~~ by adjustment from arrear toll compensation grant.

13517

p 65 ef

The Commr has stated that it is not possible to carry on the administration without the aid of a subsidy. An advance Subsidy equal to $\frac{2}{3}$ of the anticipated net deficit may be paid to the C., if any portion of the deficit cannot be met otherwise.

19/10/46

24/10/46

22/10/46

P.T.O.

p 23 infra

L.A.D
D

RE 45-46 CB 2913
Actual CB 19653
Difference 16740
Budget OB − 6684
+ 10056
Stamp duty 560
10616

DA to company menials 6912
2672
Basic pay minus Bonus 2240
Other staff DA 6605
18429

Revised with reference to the actual opening balance on 1.4.46. the General account of the Masulipatam M. C. for 1946-47 is expected to close with a deficit of ~~Rs [illegible]~~ ~~Rs [illegible]~~ Rs 7,813. The A.T.C. sanctioned to this council in the current year is Rs 30,337. Of this a sum of Rs 2990 has been ordered to be adjusted towards the deficit under the Ely Edn. account. The balance available is Rs 27,347. The council can wipe off the deficit of Rs 7813 under General account by adjusting from the A.T.C. a like sum and utilise the balance of the A.T.C. viz Rs 19534 for wiping off a portion of the deficit of Rs 20,075 under the Ely. Edn. acct for 1946-47.

18
18.11.46

15.11.46

Sn 6/12/46

10616
7813
30337
2990
34
7813
19534

① Regarding of the balance of Rs 19,534, Rs 10,000 may now be permitted to be drawn towards the deficit ~~BHO~~ E. E. Fd.

As regards the remainder the question of its availability for credit to E. E. Fd can be determined only after the R E for 1946-47 is received.

Fin. (Exp. A)

In view of the remarks of L.A. on p. 21 above, this dept. may advise that the question of sanctioning any subsidy to this Ml. c. may be considered on receipt of the R.E. for 1946-7 or in Feb '47 whichever is earlier.

A.S. 13.12.46.

A.S. 13.12.46.

DAR 12.12.46.

E.O.P.H. (G-1)

The Ml. c., Masulipatam, may be asked to adjust a sum of Rs 10,000 from the arrear toll compensation grant. The question of covering the remaining deficit may be considered after receipt of the R.E. for 1946-47.

17/12/46

18/12/46

P.T.O.
24 infra

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pp67-68 c.f.

74

(74)

Ml. c., Kurnool.

Opening Balance per B.E. nil
Actuals −175
Deficit as per B.E. 11340
11515

~~(A. (xi)) nil~~ The E.E. fund budget of the Ml. c., Kurnool, for 1946-47 ~~revised with reference to the opening balance on 1.4.46 is expected to close with a deficit of Rs 11,515. The question of recovering the subsidy paid last year does not arise as the E.E. fund account has closed~~ with a deficit at the end of 1945-46.

L.A. department may be requested to state whether any portion of the deficit referred to above can be met from the general funds or from the arrear toll compensation grant. The Commr has explained the need for the payment of a subsidy to enable the c. to carry on the administration. An advance subsidy equal to $\frac{2}{3}$ of the anticipated net deficit may be paid to the c., if any portion of the deficit cannot be met otherwise.

p67 c.f.

R.E. w.r.t. C.B. −19190
Actuals + 5339
Deft −13851
C.B. 46-47 33237
47088
~~Surcharge 1604~~
DA to C.M. 7176
Basic pay 3272
Bonus 1134
11582
Deficit 47088
−58670
Surcharge 1607
−57063
23836
A.T.C. −33227

19/10/46

22/10/46

24/10/46

P.T.O.
p 25 infra

L.A. Deptt
D

The B.E. of the Kurnool ml. c. for 1946-47 revised with reference to the actual opening balance on 1.4.46 and after providing for the additional expenditure involved on the payment of arrears of dearness allowance to the conservancy menials, ~~and~~ and 25% increase in basic pay ~~for~~ of conservancy menials is expected to close with a large deficit of Rs 57,063. The council can adjust the entire arrears toll compensation grant of Rs 23836. and reduce the deficit to Rs 33227. The deficit under the ~~E~~ Ely. Edn account cannot be covered either by an additional contribution from the General account or by adjusting the A.T.C.

20.11.46

3.12.46

6/12/46

Fin. (Exp. A)

In view of the remarks of L.A. on p. 23 above, this dept. may agree to an advance subsidy of Rs. 7600 (roundly) equal to 2/3 of ~~the dep~~ anticipated deficit being sanctioned.

12-12-46.

Cis 13/12/46

Cis 13/12/46

EHPH (C-1)

The Finance department have agreed to the grant of a subsidy of Rs 7600 to the ~~Cl.~~ M.C., Kurnool.

X

2. The Commr, Kurnool Mty., has reported separately that the arrears of dearness allowance have been disbursed to the E.E. Staff, ~~teache~~ according to the resolution of the Cl. The action of the Cl in having disbursed the arrears of dearness allowance while the ~~Cl~~ Cl was depending on ~~fast~~ ~~for a~~ subsidy to cover the deficit in the E.E. fund, ~~is irregular, in view of the orders in G.O. 1552 L.A. d/ 19.9.46. [illegible] of [illegible] of the subsidy referred to [illegible] above is not paid to the Cl. [illegible] the salary of the teachers may [illegible] whether the subsidy of Rs. 7,600 may be ~~disbursed~~ sanctioned to the Cl. [illegible], the questions [illegible] taken up with the Commissioner separately.~~

p 1 c.f.

(2)

MS 1/12

OM 18/12/46

M.C., Nandyal. pp 71-72 c.f.

75

(75)

The E.E. fund budget of the M.C., Nandyal, for 1946-47, revised with reference to the particulars furnished by the Commr, in his letter at pp 71-72 c.f., is expected to close with a deficit of Rs. 3,100. The Cl. was not paid any subsidy towards the payment of dearness allowance to the E.E. Staff in 1945-46.

2. L.A. may be requested to state whether the deficit referred to above can be met by additional contributions from general funds or by adjustment from arrear toll compensation grant. The Commr has stated that it will not be possible to carry on the administration without the aid of a subsidy from Provincial funds. An advance subsidy equal to $\frac{2}{3}$ of the anticipated net deficit may be paid to the Cl., if any portion of the deficit cannot be met otherwise.

p 72 c.f.

19/10/46

22/10/46.

OM 24/10/46

P.T.O

p 27 infra

(8)

R.E. 45-46 C.B.	Nil
actual C.B.	27191
Budget O.B.	35548
	- 8357
Stamp duty	308
	- 8049
D.A. to all staff.	7603
Bonus pay increase	1271
	298
Bonus	9172
Net deficit	- 17221
A.T.C.	35754
	17221
	18533

L.A.D.

According to the B.E. of the Nandyal Mpl. Cl. for 1946-47 as approved by the Govt. the general account was expected to close with a deficit of Rs ~~58548~~ 35548. and the Council was asked to adjust the entire A.T.C. (Rs 35754) towards this deficit. Revised with reference to the actual opening balance on 1.4.46 the general account is expected to close with a deficit of Rs 17221. The Council can wipe off this deficit by adjusting a sum of Rs 17221 from the A.T.C. grant of Rs 35754. The balance available from the A.T.C. is Rs 18,533. The deficit of Rs 3,100 under the Edy Edn acct for 1946-47 can be met from this balance.

18.11.46.

25.11.46

6/12/46 A/S

7/12/46

Fin. (Exp. A)

No remarks

DR
12.12.46.

G.S.
13.12.46.

E&H (C-1)

The M.C., Nandyal, may be asked to wipe off the deficit in the E.E. fund by adjusting a sum of Rs 3,100 from the arrear Toll compensation grant.

17/12/46

O.R.M.
18/12/46

by P.T.O.
p 27 infra

M.C., Udipi

p75 c.f.

76

(76)

General as per BE	1390
Actual	2145
	755
deficit balance as per BE	−1432
	677

The E.E. fund budget of the M.C., Udipi, for 1946-47, revised with reference to the actual balance on 1.4.46 is expected to close with a deficit of Rs. 677. The Cl was not paid any subsidy towards the payment of dearness allowance to the E.E. staff last year.

L.A. may be requested to state whether the deficit referred to above can be met ~~from~~ by additional contribution from general funds. The Commr. had stated that the Cl. can carry on the administration till Feby '47 without the aid of a subsidy from Provincial fund

p75 c.f.

19/10/46

O.R.M.
24/10/46

P.T.O.
p 29 infra

22/10/46.

L.A. Dept.

Revised with reference to the actual opening balance on 1-4-46 the Gl. Acct. of the Udipi M.C. for 1946-47 is expected to close with a balance of Rs. 8967. The deficit of Rs. 677 under the Ele. Edn. Acct. can be met by an additional contribution from the Gl. Acct.

S.S.S.
8.11.46.

SW 6/12/46

Fin. (Exp. A)

No remarks

DR
12.12.46.

G.S.
13.12.46.

E&H (C-1)

The M.C., Udipi, may be asked to wipe off the deficit in the E.E. fund by adjusting a sum of Rs 677 from the General funds

17/12/46

O.R.M.
18/12/46

by P.T.O.
p 30 infra

(A. fwd) . mif

pp77-78 c.f.

(77)

M.C. Bodinayakanur: 77

Bal. as per B.E. 704
① Actual bal. 2258
1554
Deficit as per B.E. 7380
5826
2258
8084

(A. fwd) . mif The E.E. fund budget of the M.C., Bodinayakanur, for 1946-47, revised with reference to the actual balance in the E.E. fund on 1.4.46 (Rs 2,258) is expected to close with a deficit of Rs. 5,826. The council was paid a subsidy of Rs 3,620 towards the cost of dearness allowance to the E.E. staff in 1945-46. If the excess of dearness allowance subsidy paid last year (Rs 2,258 represented by the actual balance on 1.4.46) is recovered, the deficit will be raised to Rs. 8,084.

pp77-78 c.f.

L.A. may be requested to say whether any portion of the deficit (Rs. 8,084) can be met by additional contribution from general funds or by adjustment from arrear toll compensation grant. The Commr had explained the need for an advance subsidy. An advance subsidy equal to 2/3 of the anticipated ~~deficit~~ net deficit may be paid, if any portion of the deficit cannot be covered otherwise. The question whether the excess subsidy paid should actually be recovered or adjusted towards the subsidy payable this year may be considered after L.A. and Finance offer their remarks.

19/10/46

22/10/46.

0824
24/10/46

P.T.O.
p31 infra

L.A. Dept.

(X) R.E. 1945-46 C.B. Nil
Actuals 1945-46 C.B. 3638 ✓
Difference + 3638 ✓
Additional income from stamp duty } 2127 ✓
5755
B.E. 1946-47 C.B. = -16027 ✓
Arrear D.A. to [illegible] } 3310
[illegible] } 1295
P.F. Bonus to [illegible] } 224
20856
5755
Net deficit 15101

Even after adjusting the entire A.T.C. the gl. Acct. of the Bodinayakanur M.Cy. for 1946-47 as revised w.r.t. actual opening balance is expected to close with a deficit of Rs. 15091. The gl. Acct. of the Cy. is not in a position to meet any portion of the deficit under the Ele. Edn. Acct. nor any portion of the A.T.C. is available for adjustment towards deficit under the Ele. Edn. Acct.

S.S.S.
8.11.46.

6/12/46.

Fin.

Fin. (Exp. A)

For the circumstances stated by L.A. this dept. may agree to a subsidy equal to 2/3 of ~~the~~ anticipated deficit being sanctioned (in a round sum) subject to recovery being made by adjustment from that amount of the excess subsidy of Rs. 2258/- paid last year.

DR
12.12.46

C.i.s
13.12.46

C.i.s
13.12.46

E&PH (C-1)

Please see the notes on pp29-30 above.

~~The~~ Two-thirds of the anticipated deficit is Rs. 5,389. If the excess subsidy drawn last year (Rs. 2,258) the net amount payable is Rs 3,131. An advance subsidy of Rs 3,100 may be paid to the C.

8084
2
3 | 16168
5389
2258
3131

17/12/46

18/12/46

P.T.O
p 32 infra

M.C., Cannanore.

p 79 e.f

78

(78)

Balance as per Actual A/c 2,022

Deficit as per B.E. 12907
− 2022
10.885
2022
12907

6910
3314
10,224

The E.E. fund budget of the M.C., Cannanore, for 1946-47 revised with reference to the actual balance in the E.E. fund on 1-4-46 (Rs 2,022) is expected to close with a deficit of Rs. 10,885. The C. was paid a subsidy of Rs 10,224 in 1945-46 towards the cost of dearness allowance to the E.E. Staff. If the excess subsidy paid last year (Rs. 2,022 [illegible] opening balance on 1.4.46) is recovered, the deficit in 1946-47 will be raised to Rs. 12,907.

L.A. may be requested to state whether any portion of the deficit (Rs 12,907) can be met by additional contribution from general funds or by adjustment from arrear toll compensation grant.

p 79 e.f

The Commr has stated that it will not be possible to carry on the administration without the aid of a subsidy from Provincial funds. An advance subsidy equal to $\frac{2}{3}$ of the anticipated ~~def~~ net deficit may be paid to the C., if any portion of the deficit cannot be covered otherwise. The question whether the excess subsidy paid last year should actually be recovered & adjusted towards the subsidy payable in the current year may be considered after L.A. and Finance offer their remarks.

19/10/46

22/10/46.

24/10/46

P.T.O
p 33 infra

L.A. Dept.

Even after adjusting the entire A.T.C. the gl. Acct. of the Cannanore Mcly. for 1946-47 is expected to close with a deficit of Rs. 16,549.(x) The deficit under the Ele. Edn. Fund cannot be covered either by an additional contribution from the gl. Acct. or by adjusting the A.T.C.

(x) Deficit as per budget	10.606
Additional income from stamp duty	750
	− 9856
Compensating increases	
Amr D.A.	4180
Increase in … pay	2107
P.F. Bonus	406
Net.	− 16549

S.S.S.
8.11.46.

6/12/46

Fin.

Fin. (Exp. A)

In this case also this dept. may agree to an advance subsidy equal to 2/3 of the anticipated deficit being sanctioned (in round sum) and recovery being effected at the same time by adjustment of the excess subsidy of Rs. 2022 paid last year.

DJB
12.12.46.

A.S.
13.12.46.

A.S.
13.12.46.

EDPH (C-1)

Please see the notes on pp31-32 above. Two-thirds of the anticipated deficit is Rs. 8604. If the excess subsidy paid last year (Rs 2022) is deducted, the net amount payable is Rs 6,582. An advance subsidy of Rs 6,500 may be paid to the Cl.

12907
2
3 | 25814
8604
− 2022
6582

17/12/46.

OSM
15/12/46

~~P.T.O.~~
p34 infra

---

pp81-82 c.f.

79

79

M.C., Tellicherry.

GBas
pg61 Rd
Actual 4532

Deficit as per BE 20208
− 4532
15676
1825
17501
15168
2333

The E.E. fund budget of the M.C., Tellicherry for 1946-47, revised with reference to the actual balance on 1·4·46 (Rs. 4,532) is expected to close with a deficit of Rs. 15,676. The Cl was paid a subsidy of Rs. 1825 in 1945-46 towards the cost of dearness allowance to the E.E. staff. If the subsidy paid is recovered as the E.E. fund account has opened with a surplus of Rs 4532 on 1·4·46, the deficit in 1946-47 will be raised to Rs. 17,501. The Commr states that the

p81 c.f. X | entire arrear toll compensation grant sanctioned to the Cl in the current ~~year~~ year has been adjusted to the E.E. fund. Therefore, the anticipated deficit will

Y | be Rs 2,333 at the end of 1946-47.

L.A. may see with reference to 'x' above. They may also be requested to state whether the deficit of Rs 2,333 referred to at 'Y' above can be met by additional contribution from general funds.

p82 c.f.

(V)

N.B. The Cl has ~~proposed to~~ pay the arrears of dearness allowance ~~to the E.E. staff, the estimated~~ cost being Rs 3690. A special circular has been sent to all M.Cs that the arrears of d.a should not be paid only if a subsidy from Provincial funds is required to meet the consequential deficit and that the excess subsidy to be refunded should be taken into account in calculating the deficit.

OSM
24/10/46

19/10/46

22/10/46.

P.T.O.
p35 infra

L.A. Dept.

According to the B.E. of the Tellicherry M.C. for 1946-47 as approved by the Govt. the Gl. Acct. for 1946-47 was expected to close with a deficit of Rs. 22,270 and the Cl was directed to adjust the entire A.T.C. of Rs. 15,168 towards this deficit. Revised with reference to the actual opening balance on 1-4-46 the Gl. Acct. for

for 1946-47 will close with a ~~[illegible]~~ Cl. balance of Rs. 30826. This balance will be reduced to Rs. 20.663 as a result of payment of arrears of D.A. to the entire staff paid from Gl. fund ~~[illegible]~~ and on acct. of the increase in the basic pay of conservancy menials. The Gl. Acct. is in a position to meet the deficit of Rs. 2333 under the Ele. Edn. Acct. as also the expenditure of Rs. 3,690 involved in the payment of arrears of D.A. to the Ele. School teachers. There is no objection to the Cl. adjusting the entire A.T.C. towards the deficit under the Ele. Edn. Acct. as it is not required to cover any deficit under the Gl. Acct.

This has already been done & need not be [illegible]
for
6/12/46

S.S.S.
8.11.46.

for
6/12/46

Fin. (Exp. A)

This dept. may suggest that the ~~Subsidy paid~~ Ml. Cl. may be asked to refund immediately the subsidy of Rs. 1825 sanctioned last year.

A.S.
13.12.46.

12.12.46.

A.S.
13.12.46.

E&H (C-1)

The Ml. Cl., Tellicherry may be asked to refund the excess dearness allowance grant of Rs 1825 and to adjust a sum of Rs. 6,023 from the general funds to avoid a deficit in the E.E. fund.

2333
3690
6023

17/12/46

18/12/46

O

p 36 infra

80

Balance as per B.E. [illegible]
Actuals 4646

Deficit as per B.E.	13,963
	4646
	9317
	- 164
	9.153
	4440
	13,593

Ml. Cl., Nellore.

pp83-84 c.f

~~[illegible] The E.E. fund budget of the Ml. Cl. Nellore, for 1946-47, revised with reference to the actual balance on 1.4.46 (Rs. 4,646) is expected to~~ close with a deficit of ~~Rs. 9,317~~ Rs. 9,153 and if the subsidy paid to the Cl., towards the cost of dearness allowance in 1945-46 (Rs. 4,440) is recovered as the E.E fund account has closed with a surplus of Rs. 4,646 at the end of that year, the E.E. fund account will close with a deficit of Rs. 13,593 at the end of 1946-47. L.A. may be requested to state whether any portion of the deficit (Rs 13,593) can be met from the general funds of the Cl or from the arrear toll compensation grant. The Commr. has stated that it will not be possible to carry on the administration without the aid of a subsidy from Provincial funds. An advance subsidy equal to 2/3 of the anticipated net deficit may be paid to the Cl, if any portion of the deficit cannot be met otherwise. The question whether the excess subsidy paid last year should be actually recovered or adjusted towards the subsidy payable this year may be considered after L.A. and Finance offer their remarks.

p84 c.f

19/10/46

24/10/46

P.T.O.

p37 infra

22/10/46.

L.A. Dept.

Revised with reference to the actual opening balance on 1-4-46 and after adjusting the entire A.T.C. the Gl. Acct. of the Nellore Ml. Cl. for 1946-47 is expected to close with a deficit of (x) Rs. 10,860. The deficit under the Ele. Edn. Acct. cannot be met either by a contribution from the Gl. Acct. or by adjusting any portion of the A.T.C.

(x)

R.E 1945-46 CB.	672
Actuals 1945-46 CB.	760
Difference +	88
CB. as per budget	788
Additional income from stamp duty	1963
	2839
Conservancy menials — additional cost	13699
Net deficit	10860

S.S.S.
8.11.46.

for 6/12/46

Fin. (Exp. A)

In the circumstances stated by L.A., this dept. may agree to an advance subsidy equal to 2/3 of the anticipated deficit being sanctioned (in a round sum) [illegible] subject to recovery being made by adjustment from that amount of the subsidy of Rs 4,440 paid to the Council during last year.

G.S.
13.12.46.

DR
12.12.46

E&PH (C-1)

Please see the notes on pp35-36 above.

Two-thirds of the anticipated deficit is Rs. 9062. If the excess subsidy paid last year (Rs 4,440) is recovered, the net amount ~~due~~ payable to the C is Rs. 4622. An advance subsidy ~~equal~~ ~~to~~ of Rs 4600 (in round figures) may be paid to the C.

13593 × 2
3)27186
9062
− 4440
4622

17/12/46

18/12/46

P.
p 37 infra

22

M. C, Srivilliputhur

p 87 e.f

81

(81)

Special fund E.E. Actual 1635

Deposit as per B.F. Paid

1790 ✓
2608 ✓
4398 ✓

The E. E. fund budget of the M. C., Srivilliputhur, for 1946-47, revised with reference to the actual balance on 1·4·46, is expected to close with a surplus of Rs. 1,635. The C was paid a subsidy of Rs 4,398 in 1945-46 towards the cost of dearness allowance to the E. E. Staff. As the E. E. fund account has opened

A | with a balance of Rs 1,635, the C. may be asked to refund this sum. If this is done, the E. E. fund account will just balance itself at the end of 1946-47 and there will be no need to pay a subsidy to the C, in the current year, towards the cost of dearness allowance.

19/10/46

24/10/46

22/10/46

P.T.O
p 39 infra

Fin. (Exp. A)

The proposal at A above may be accepted.

DR
12.12.46.

G.S.
13.12.46.

E&PH (C-1)

'A' above may be done.

17/12/46

18/12/46

p 40 infra

D

p89c.f

82 ✓

(82)

M.C., Salem.

Balan per B.E	1517
Actual	15660
	14142

Deficit as per B.E	25079
	-14142
	10937
	8660
	19597

The E.E. fund of budget of the M.C. Salem for 1946-47, revised with reference to the actual balance in the E.E. fund on 1.4.46 (Rs. 15,660) is expected to close with a deficit of Rs. 10,937. If the subsidy paid to the C. last year (Rs. 8,660) towards the cost of dearness allowance is recovered as the E.E. fund account has closed with a balance of Rs 15,660 at the end of 45-46, the E.E. fund will work at a deficit of Rs. 19,597 in 1946-47. The council L.A. may be requested to state whether any portion of the deficit (Rs 19,597) can be met by additional contribution from general funds or by adjustment from arrear. toll compensation grant. The Commr. has requested the payment of a subsidy. An advance subsidy equal to 2/3 of the anticipated net deficit may be paid to the C., if any portion of the deficit cannot be met otherwise. The question whether the subsidy paid last year should actually be recovered or adjusted towards the subsidy payable this year may be considered after L.A. and Finance offer their remarks.

p89c.f

17/10/46

24/10/46

22/10/46.

P.T.O.
p41 infra

R.E. 45-46 C.B.	34,620
Actual C.B.	1,55,745
Differ.	1,21,125 ✓
Budget C.B.	- 1,36,959
Deficit	- 15,834
Stamp duty	+ 266
	- 15,568
Arrear DA to conservancy	23,364
Do - to other staff	18,263
25% increase in basic pay	7,930
P.F. bonus	3,353
	52,910
Deficit	- 68,478
A.T.C	+ 88,843
Balance of arrear t.c.	20365

L.A. Dept (D)

According to the B.E. of the Salem M.C. for 1946-47 as approved by Govt. the General Acct. only for 1946-47 was expected to close with a deficit of Rs 1,36,959 against the prescribed minimum closing balance of Rs 37,850 and the council was permitted to adjust the entire arrear toll compensation of Rs 88,843 towards this deficit. Revised with reference to the actual opening balance on 1.4.46 and taking credit for addl income income from the increase in the rate of Stamp Duty, the General Acct for 1946-47 will close with a deficit of Rs 15,568. This deficit will be increased to Rs 68,478 as a result of the payment of arrears of dearness allowance to the entire staff paid from the general funds and on acct of the 25 % increase in the basic pay of conservancy menials and payment of provident fund contribution. The council can wipe off this deficit by adjusting a sum of Rs 68,478 from the arrear toll compensation. There will be a balance of Rs 20,365 in the arrear toll compensation. The deficit of Rs 19,597/- under the Ele. Edn. Acct can be met by adjusting an equal amount from this balance of arrear toll compensation

x vide working on the previous page

8,889
68,478
20,365

No. The question can be determined only on receipt of the R.E. for 1946-47

7.12.46

Sd
26.11.46

3.12.46

Sd
6/12/46 A/2

7.12.46

25/12/46

7 inv. (Exp. A)

~~In view of the remarks of L.A. in the margin, the question of sanctioning any subsidy may be considered on receipt of the R.E. for 46-7. The M.C. may be asked in the meantime to refund the subsidy of Rs 8660 last year as the account for 45-6 has closed with a surplus of Rs 15,660/-.~~

12.12.46

13.12.46

13.12.46

(a1)

with reference to the action of ... The ... may be asked to refund to Govt, the excess dearness allowance.

83

40(a)

grant of Rs 8,660. The question of re-asking the C to avoid the deficit in the E.E. fund by adjustment from the arrear toll compensation grant by the grant may be considered after receipt of the R.E. for 1946-47, as suggested by C.A.

This is due with Govt shortly

17/12/46

18/12/46

T.O

p42 infra

Bal as per BE Nil
Actuals 6941

Def as per B.E. 28,384
− 6941
21,443

pp 95-96 c.f.

84

(84)

Ml. C., Kumbakonam

The E.E. fund budget of the Ml. C., Kumbakonam, for 1946-47, revised with reference to the actual balance on 1.4.46 (Rs.6,941) is expected to close with a deficit of Rs 21,443. The C was not paid any subsidy towards the payment of dearness allowance to the E.E. staff in 1945-46.

After adjusting A.T.C. bill ... Mi. 96 (p 3) ...

p 95 c.f.

The Commr has stated that proposals ~~have been submitted for the transfer of the opening balance in the E.E. fund (Rs.6,941) to the General funds.~~ ~~The proposals have not been received in this dept.~~ ~~As the E.E. fund is working at a~~ deficit, this department may suggest that no amounts should be transferred from E.E. fund to the General funds.

L.A. may be requested to state whether the deficit of Rs 21,443 can be covered by additional contribution from general funds or adjustment of arrear toll compensation grant. The Commr. has stated that it will not be possible for the C. to carry on the administration without the aid of a subsidy from Provincial funds. An advance subsidy equal to 2/3 of the anticipated net deficit may be paid to the C, if any portion of the deficit cannot be met otherwise.

p 95 c.f.

19/10/46

24/10/46

22/10/46.

P T O
p 43 infra

L. A. Dept.

Revised with reference to the actual opening balance and after adjusting the A.T.C. available to Gl. Acct. [illegible] for 1946-47 is expected to close with a deficit towards which an advance grant of Rs. 12,000 has been sanctioned. The deficit under the El. Edn. Acct. cannot ~~there~~ therefore be covered either by an additional contribution from the

Vide G.O. No. 1614 L.A.
2.10.46

42

gl. Acct. or by adjustment of A.T.C. The balance available in the A.T.C. has already been permitted to be adjusted towards the deficit under the Ele. Edn. Acct.

Rs. 9616

S.S.S.
5.11.46.

Sd/- 6/12/46

Fin. (Exp. A)

In the circumstances explained by L.A. this dept. may agree to a round sum of Rs.14,000 being sanctioned as advance subsidy equal to 2/3 of the anticipated deficit.

C.i.s
13.12.46.

D.R.
12.12.46.

C.i.s
13/12/46.

E.S.P.H. (G1)

An advance subsidy of Rs 14,000 may be sanctioned to the ~~M~~ M.C., Kumbakonam.

17/12/46

ORM
19/12/46

W/ P.T.O

p 44 infra

43

G.Bal per B.E. Nil ✓
Actuals 1293 ✓
Deficit as per B.E. 4650 ✓
-1293
3357
1293
4650

1900 ✓
2198 ✓
4098 ✓

p 97 c.f.

85

(85)

M.C., Mannargudi

Ref ml. The E.E. fund budget of the M.C., Mannargudi, for 1946-47, ~~revised with reference to the actual balance (Rs 1293) on 1-4-46~~ is ~~expected to close with a deficit of Rs. 3,357. The cl was paid a subsidy of Rs 4,098 towards the cost of dearness allowance to the E.E. staff in 1945-46.~~ If the opening balance (Rs 1293) which represents the excess ~~subsidy~~ paid is recovered, the E.E. fund will work at a deficit of Rs 4,650 in 1946-47.

p 97 c.f.

L.A. may be requested to say whether any portion of the deficit can be met by additional contribution from general funds or adjustment from arrear toll compensation grant. The Commr has stated that it will not be possible to carry on the administration without the aid of a subsidy from ~~Board~~ Provl funds. An advance subsidy equal to $\frac{2}{3}$ of the anticipated net deficit may be paid to the cl, if any portion of the deficit cannot be met otherwise. The question whether ~~any~~ the excess subsidy paid last year should actually be recovered or adjusted towards the subsidy payable this year may be considered after ~~the actual balan~~ L.A. and Finance offer their remarks.

19/10/46

Ssm
22/10/46.

ORM
24/10/46

P.T.O
p 45 infra

Actual OB - 12,896 ✓
Revised CB - 3140 ✓
Enclosures additional cont. 3981 ✓
-20017
Additional income from stamp duty 403
-19614 ✓

L.A. Dept.

Remitted with reference to the actual opening balance on 1-4-46 and after adjusting the entire A.T.C. the gl. Acct. of the ~~[illegible]~~ Mannargudi M.C. for 1946-47 is expected to close with a deficit of Rs. 19,614. The deficit under the Ele. Edn. Acct. cannot therefore be met either by an additional contribution from the gl. Acct. or by adjusting the A.T.C.

S.S.S.
5.11.46.

Sd/- 6/12/46

Fin.

Finance (Exp.)

In this case also this dept. may agree to 2/3 of the anticipated deficit being sanctioned as advance subsidy (in round sum) subject to recovery being effected by adjustment from that amount of the ~~[illegible]~~ excess subsidy of Rs. 1293/- paid last year.

DR
12.12.46.

G.i.s
13.12.46.

G.i.s
13.12.46.

EOOH (C-1)

Please see the notes on pp 43-44 above.

Two-thirds of the anticipated deficit is Rs. 3,100. If the excess subsidy paid last year (Rs 1293) is deducted the net amount payable is Rs. 1807. An advance subsidy of Rs 1,800 (in round figures) may be paid to the Cl.

4650 × 2/3
3 | 9300
3100
1293
1807

17/12/46

18/12/46

P.T.O
p 46 infra

86

p 103 c.f.

M. Cl. Mayavaram

Actuals
- 4135

The E.E. fund budget of the M. Cl., Mayavaram, for 1946-47 is expected to close with a deficit of Rs 4,135. The Cl was not paid any subsidy towards the cost of dearness allowance to the E.E. Staff in 1945-46.

L.A. may be requested to state whether any portion of the deficit referred to above can be met by additional contribution from general funds or by adjustment from the arrear toll compensation grant. The Commr had stated that it will not be possible for the administrations to be carried on without the aid of a subsidy from provincial funds. p 103 c.f. A | An advance subsidy equal to 2/3 of the anticipated net deficit may be paid to the Cl, if any portion of the deficit cannot be met otherwise.

19/10/46

24/10/46

22/10/46

P.T.O
p 47 infra

L.A. Dept.

The A.T.C. sanctioned to the Ch. in the ct. year is Rs. 21,669. Of this a sum of Rs. 5,854 has been ordered to be adjusted towards deficit under the Ele. Edn. Acct. and the balance of Rs. 15,815 towards the deficit under the gl. Acct. Revised with reference to the actual opening balance on 1-4-46 and after adjusting a sum of Rs. 15,815 of the A.T.C. the gl. Acct. of the M.Ch. for 1946-47 is expected to close with a deficit of Rs. 6,078. The deficit under the Ele. Edn. Acct. cannot therefore be met either by an additional contribution from the gl. Acct. or by adjusting the A.T.C.

S.S.S.
8.11.46

9/12/46

Finance (Exp. A)

The proposal at A above may be accepted (The amount to be sanctioned may be a round sum)

DR
12.12.46.

G.i.s
13.12.46.

E.D.O. 17 (Loc)

Please see the notes on p 45 ante.

An advance subsidy of Rs. 2700 (two-thirds of the anticipated deficit in round figures) may be paid to the M.C., Mayavaram.

4135
3)8270
2757

17/12/46

ORM
18/12/46

[illegible]
p 48 infra

(87)

M.C. Negapatam. p 105 c.f

87

BE 901
924
1825
15765
17590

The E.E. fund budget of the M.C., Negapatam, for 1946-47, revised with reference to the actual balance on 1.4.46 is expected to close with a deficit of Rs. 17,590. The question of recovering ~~any~~ the subsidy paid last year towards the cost of dearness allowance does not arise as the E.E. fund closed with a deficit at the end of 1945-46.

L.A. may be requested to state whether any portion of the deficit referred to above can be met by additional contribution from general funds or by adjustment of arrear toll compensation grant. The Commr has stated that it will not be possible to carry on the administration without the aid of a subsidy from Provincial funds. An advance subsidy equal to 2/3 of the anticipated net deficit may be paid to the C. if any portion of the deficit cannot be met otherwise.

p 105 c.f

19/10/46

ORM
24/10/46

22/10/46

P.T.O
p 49 infra

L.A. Dept.

Revised with reference to the actual opening balance on 1-4-46 and after adjusting the entire A.T.C., the gl. Acct. of the Negapatam M.C. for 1946-47 is expected to close with a deficit of Rs. 27.231. The deficit under the Edn. Edn. Acct. cannot therefore be covered either by an additional contribution from the gl. Acct. or by adjusting the A.T.C.

S.S.S.
8.11.46

6/12/46

Fin. (Exp. A)

In the circumstances stated by L.A., the dept. may agree to an advance subsidy of Rs. 11700 (roundly) equal to 2/3 of the anticipated deficit being sanctioned.

12.12.46

13/12/46

E&P H (C.1)

Please see the note on p47 ante

An advance subsidy of Rs. 11,700 may be paid to the Ml. Cl., Negapatam.

17/12/46

18/12/46

P.T.O. p49 infra

88

Opening balance as per B.E. 1000
Actual bal. nil
Deficit nil
− 1000

Ml. Cl., Rajapalayam.

p107 c.f.

"The E.E. fund budget of the Ml. Cl., Rajapalayam, for 1946-47, revised with reference to the actual balance on 1.4.46 is expected to close with a deficit of Rs 1,000. The Cl has already refunded the dearness allowance grant paid to it last year.

L.A. may be requested to state whether the deficit referred to above can be met by additional contribution from general funds. The Commr has not mentioned anything about the need for a subsidy from Provincial funds. Apparently the deficit can be avoided by additional contribution from general funds.

p107 c.f.

19/10/46

24/10/46

22/10/46.

End of Section Notes

L.A Dept

Revised with reference to the actual opening balance on 1-4-46 the Gl. Acct. of the Rajapalayam Ml. Cl. for 1946-47 is expected to close with a balance of Rs. 17,119. After The deficit of Rs. 1,000 under the Ele. Edn. Acct. can be met by an additional contribution from the Gl. Acct.

S.S.S.
8.11.46.

9/12/46

Fin. (Exp. A)

No remarks

12.12.46.

13.12.46.

E&P H (C.1)

The Ml. Cl., Rajapalayam, may be asked to ~~adjust~~ make an additional contribution of Rs 1,000 from the general funds to avoid a deficit in the E.E. fund.

17/12/46

18/12/46