

Education and P.H.

(1947.) Department.

Ms. SERIES.

G.O. NO. 295 Education.

Dated 20th February, 1947.

[Despatch Abstract.]

Budget Estimate - 1947-48 - Elementary Education
Fund - Municipal Council, Mamargudi - Orders passed.

Back Papers.

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

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
"	2438	Edn.	12.11.67				

Office of the Director of Public Instruction, Madras.
 Rep.72 B3/46-47 dated 3-1-1948.

Sub: Elementary Education Fund - Budget Estimate for 1947-48
 - Municipal Council, Mannargudi.

Submitted.

2. The amounts shown against "Collection charges" on the receipts side, both in the Revised Estimate for 1946-47 and Budget Estimate for 47-48 should be transferred to the expenditure side and shown against "Education tax - Collection charges" under "1. Staff".

3. Revised Estimate for 1946-47: The credit taken for Government grant under Sec.37 of the Madras Ele.Edn.Act is liable to revision with reference to the actual amount of subsidy that will be sanctioned during the course of the current year.

4. Though no amount is shown against "deduct. - amount transferred to capital" under receipts "Ordinary" a sum of Rs.1700/- has been actually transferred to capital.

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

6. Budget Estimate for 1947-48: The credit taken for Govt. grant under Section 37 of the Madras Ele.Edn.Act is liable to revision with reference to the actual amount of edn.tax realised and adjusted to the fund during 1946-47.

7. Expenditure is much in excess of the receipts. Hence the budget closes with a large deficit.

8. One girls' school is housed in an inadequate and unsuitable building. It should be improved and extended. If this is not possible, the school has to be shifted to a better building.

p.t.o.

9. In the place of one of the higher grade teachers in the girls schools, a Secondary grade teacher has to be appointed.
10. Leave salary and dearness allowance are paid.

for Director of Public Instruction

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

k.h.V-1.

sd
2/1

LOCAL ADMINISTRATION DEPARTMENT.

From Sri.S.R.Gopala Rao, B.Sc.,
Municipal Commissioner,
MANNARGUDI.

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

Thro' The Director of Public Instruction,
MADRAS.

Thro' The Chairman, Municipal Council,
MANNARGUDI.

Re.No.C.1.7164/46.

Dated./22-12-46.

Sir,

Sub:--BUDGET-Mannargudi Municipality-for 1947-48-Submitted--

I submit herewith in duplicate the Elementary Education Budget Estimate of this Municipality for 1947-48 duly passed by the Council at its Special meeting held on 18-12-46, (Extract submitted). for favour of approval and orders.

A copy of my note to the council on the Budget is also submitted.

I beg to request that the Government may be pleased to sanction grant to wipe off the deficit.

P.S./22-12-46.'A'22.

Compd: 22/12/46

S.R. Gopala Rao
COMMISSIONER. 22/11/46

Forwarded
B.D. Anant Singh
22.12.46

This has been dealt with in two parts: the ordinary and capital, and the elementary education account.

GENERAL ACCOUNT:- Ordinary.

The final budget for 46-47, incorporating the orders of the Government contained in G.O.No.193, D.A., dated 28th February, 1946, closed with an anticipated deficit of Rs.3,140/-. It should have opened with a nil balance.

Actually what happened was, it opened with an adverse balance of Rs.12,570/- because the Government grant of Rs.19,408/- to wipe out the deficit in 45-46 was not adjusted in 45-46.

There have been many unexpected receipts in the year helping to improve the budget position. They are mainly:-

1. The special grant of Rs.19,408/- from the Government adjusted early in May '46 in view of the non adjustment of the grant made for 45-46.

2. Extra receipts to the tune of Rs.4,500/- under market fees.

The extra receipts have been offset to a great extent by the extra expenditure, mainly on account of:-

1. Payment of arrears of dearness allowance to conservancy menials. Rs. 2,492/-

2. Payment of arrears of dearness allowance to other staff. Rs.2,280/-.

3. Contributing to the Elementary Education Account the sum necessary for payment of arrears of dearness allowance to the Elementary Education Staff. Rs. 1,530/-.

4. Increase in the basic pay and arrangement for Provident fund Scheme of Conservancy menials. Rs.1,380/-.

Provision has been made for the payment of Rs.6,850/- being the excess over actual requirement in the special grant of Rs.19,408/- already referred to above. Other obligatory expenses including repayment of loans are fully provided for.

The Revised Estimate thus worked out closes with a deficit of Rs.512 without providing for Statutory closing balance. This is due to the payment of increase in the basic pay of conservancy menials. The Government may be requested to make a grant of this amount. Also since it would be impossible to carry on the administration with the closing balance, and since the council has so far improved its financial position as to meet all the expenditure it was called upon to meet by the Government in anticipation of Government grants, the Government may be requested to make a special grant of at least Rs.2,500/- to enable the council to have at least nearly half the statutory closing balance. The Government may be reminded that they were willing to make a grant of Rs.3,140/-.

GENERAL ACCOUNT:- Capital.

Provision for the purchase of lorries at a cost of Rs.15,000/- expected to be lent to us by the Government has been made for. The receipt of an advance of Rs.6,650/- to meet the urgent Health Capital expenditure of the year as well as its expenditure on repairs and repayment are provided.

But we will not be able to repay this amount on capital receipts this year. The Government may be requested to reconsider their orders and permit the council to repay the amount for Fisheries Development is also provided for.

ELMENTARY EDUCATION: Opens with a balance of 1,200/- certain grant drawn twice over in 45-46.

The deficit of Rs.12,570/- is met by a special contribution of Rs.12,570/-

The deficit now is
of Rs. 5,500/- The Government
is to provide a grant of Rs. 5,500/-
to meet the deficit.

REVENUE ESTIMATES FOR 47-48.

General Account Ordinary.

5166 As it is this account opens with an adverse balance of
Rs. 22/-. There have been considerable improvements in the Revenue
ly in the following:

- Surcharge on Registration Fees.
- Entertainment tax.

A modest revenue of Rs. 1,000/- is expected in the Fisheries
due to the scheme. The arrears of toll compensation has as usual been
taken credit of and used for balancing the budget. No credit has been
taken for additional toll compensation as per Government order.

All obligatory expenditure are provided for particularly
repayment of (1) Fisheries loan, (2) Lorries loan and (3) diversion of
water supply fund.

The whole budget is framed mainly with a view to carry
the existing charges on the administration with the small exception
in the additional staff for private scavenging, Antimosquito and collec-
tion establishment.

Roads, lighting, Public Health, Hospital get their usual
allotments from the General Account. In lighting an excess of Rs. 1,750/-
over maximum contribution from General Account has been made. The
Government may be requested to sanction this. This Account closes with
a deficit of Rs. 12,800/- without providing for any closing balance. With
the statutory closing balance provided for, the deficit will be Rs. 12,800/-

In spite of the very great improvements in the revenues
the council, a deficit is rendered inevitable, mainly on account of the
excessive dearness allowance paid which alone amounts to Rs. 25,000/-. It is
but fair that the Government should at least half the responsibility
for this. The Government may be requested to make a grant of Rs. 12,800/-
to wipe off the deficit and leave the statutory closing balance.

GENERAL ACCOUNT CAPITAL. Excepting for the expenditure of the unspent
Fisheries loan, no other capital expenditure is provided. All further
capital expenditure will have to be in connection with schemes called
to improve the council's resources. They will have to be worked out
the grants and loans obtained by the Government.

ELEMENTARY EDUCATION ACCOUNT ORDINARY & CAPITAL.

The receipts from taxation and Government contribution
and subsidies are Rs. 10,300/-. General Account contribution has
restricted to Rs. 4,680/- (i.e.) the statutory minimum.

The expenditure provided for is just the usual
deficit in the event of the Government making the necessary grant
46-47 will be Rs. 5,430/-. This is due again to the payment of
allowance to the staff to the extent of Rs. 7,700/- per year. The
Government may be requested to make a grant of this amount.

Id./S.R.A.
Commissioner

(TRUE COPY)

S.R.

P.S./10-12-46. P'15.

Compd: 24/12/46

Copy of the proceedings of the Municipal Council, ⁹Annargudi, dated.
18-12-46.

Subject No.506-A. Read revised budget for the year 1946-47 and Budget
estimate for the year 1947-48.

Resolution: Commissioner's note is approved and endorsed on the revised
budget for 46-47 and Budget estimates are passed with the following
amendments.

47-48. General ACCOUNT-CAPITAL.

Add Rs.2,000/- by sale Public Health Capital-carts and bulls-
Receipts. Add ~~Rs.2,000/-~~ expenditure Rs.2,000/- for construction of sheds
for lorries and connected expenditure.

Add under Rent of lands ordinary general account-Rs.1,000/-
by way of lease amounts of channel lands.

Sd./B.D. Anantaram Singh,
Chairman.

(True Copy)

P.S./22-12-46.'A'22.
Compd: *22/12*

S.R. Gopala Rao
COMMISSIONER. *22/12/46*

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copy of the proceedings of the Municipal Council, Mannargudi, dated 18-12-46.

Head revised budget for the year 1947-48 and estimate for the year 1947-48.

Commissioner's note is approved and ordered on the revised budget for 1947-48 and budget estimates are passed with the following amendments.

General Account - 18-12-46

Add Rs. 4,000/- by sale of land and other assets.

Add Rs. 2,000/- expenditure for connection of town for water and connected expenses.

Add under head of land and other assets Rs. 1,000/- by way of lease amount of annual land.

2. R. Govind Rao
Commissioner

18-12-46

MANNARGUDI MUNICIPALITY.
Elementary Education Account Budget for the year 1947-48.
ABSTRACT.

Head of account.	Opening balance.	Receipts.	Expenditure.	Closing balance.
Ordinary:	-4430	14,980	20,410.	-9860
Capital	-	-	-	-
Total.	-4430	14,980	20,410	-9860

Municipal Office,
Mannargudi, 22-12-46.
P.S.

22/12/46

S. R. Govind Rao
COMMISSIONER. 22/12/46

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Handwritten calculations on the left page:

$$\begin{array}{r}
 1293 \\
 1800 \\
 1337 \\
 \hline
 4430 \\
 1530 \\
 \hline
 5960 \\
 1800 \\
 + 1290 \\
 + 2490 \\
 \hline
 9580 \\
 9280 \\
 1340 \\
 \hline
 2940
 \end{array}$$

MANNARGUDI MUNICIPALITY
Elementary Education Account.

HEADS OF ACCOUNT.	Budget Estimate 46-47.	Revised budget 46-47.	Budget estimate 47-48.
<u>RECEIPTS-ORDINARY.</u>			
Opening Balance.	--	1290.	-4430
1. Education Tax.			
Gross collection.	2860	2930	2940
Deduct collection charges.	250	250	250
Net.	2610	2680	2690
Government grant equivalent to Education tax realised.	2760	2780	2930
Government Grant, Under proviso to sec. 57 of the Elementary Education Act.	4680	4680	4680
Contribution from the General Account.	7170	8700	4680
Deduct refunds. (Dearness allowance excess grant drawn in 45-46.)	--	1290	--
Total.	15,520.	15,850.	14,980.
<u>RECEIPTS-CAPITAL.</u>			
Add amounts transferred from ordinary.	1700	1700.	--
Total receipts ordinary & capital.	17,220.	17,550.	14,980.
Grand total, including Opening balance.	17,220.	18,840.	10,550.
<u>EXPENDITURE-ORDINARY.</u>			
1. Staff.			
Salaries and allowances.	10,600.	10,500.	10,750.
Master's.	77,00.	9,200.	7,700.
D.A.	450	450	450
Contribution to provident fund.		250	250
Contingencies and equipment.			
Contingencies.	620	620	620
House rent.	400	400	400
Other Items.			
Equipment.			
Furniture and apparatus.	150	150	150
Library books and maps.	100	100	100
Repairs to Buildings.	150	150	150
Total.	20,170	21,570	20,320
<u>EXPENDITURE-CAPITAL.</u>			
Lands and buildings.	1700	1700	--
Total receipts ordinary & capital.	21870.	23,270.	20,320.
Closing balance.	-4650	-4430	--
Grand total including closing balance.	17,220.	18,840	20,320.

Municipal Office,
Mannargudi,
22-12-46.
p.s.

S. R. ...
COMPTROLLER

Designation.		Scale of pay.	Pay of each incumbent on 1-1-47.
<u>RAJAMBALAYAM SCHOOL.</u>			
1.	Headmaster.	25-2/B-45	27
2.	Assistant.	20-1/B-24-2/B-30	21
3.	-do-	-do-	21
4.	-do-	-do-	20
5.	-do-	15-1/B-20	20+5 1/2 P.P.
<u>CENTRAL MODEL SCHOOL.</u>			
1.	Headmaster.	25-2/B-45.	27
2.	Assistant.	20-1/B-24-2/B-30	30
3.	-do-	-do-	21
4.	-do-	-do-	21
5.	-do-	-do-	20
6.	-do-	15-1/B-20	20+5 1/2 P.P.
7.	-do-	-do-	20+3 1/2 P.P.
<u>PENTLAND MODEL SCHOOL.</u>			
1.	Headmaster.	25-2/B-45	25
2.	Assistant.	20-1/B-24-2/B-30	30
3.	-do-	15-1/B-20	20+2 1/2 P.P.
4.	-do-	-do-	20+2 1/2 P.P.
<u>ADINAYANAL BALAYAM SCHOOL.</u>			
1.	Headmaster.	20-1/B-24-2/B-30	30
2.	Assistant.	-do-	30
3.	-do-	-do-	20
<u>MODEL GIRLS SCHOOL.</u>			
1.	Headmaster.	30-2/B-50	42
2.	Assistant.	25-2/B-45	25
3.	-do-	-do-	25
4.	-do-	25-1/B-29-2/B-35	33
5.	-do-	20-1/B-24-2/B-30	26
6.	-do-	-do-	23
7.	-do-	-do-	22
8.	-do-	-do-	21
9.	-do-	-do-	20
<u>GOPALASAMUDRAM GIRLS SCHOOL.</u>			
1.	Headmistress.	25-2/B-45.	25
2.	Assistant.	25-2/B-29-2/B-35	35
3.	-do-	20-1/B-24-2/B-30	23
<u>MANTHAKARA STREET GIRLS SCHOOL.</u>			
1.	Headmistress.	20-1/B-24-2/B-30	24
2.	Assistant.	-do-	20
3.	-do-	-do-	20
<u>MUSLIM GIRLS SCHOOL.</u>			
1.	Headmistress.	20-1/B-24-2/B-30	21

Municipal Office,
Mannargudi 22-12-46.

p.s.

S. R. ...
COI

22/12/46

860

(10) MANNARGUDI MUNICIPALITY. 17
Statement accompanying the Elementary Education Budget for the year 1947-48.

	No. of schools having as highest class.							
	8th Std.	7th Std.	6th Std.	5th Std.	4th Std.	3rd Std.	2nd Std.	1st Std.
1. No. of schools on the date of the submission of the Budget.	1			6				1
2. No. of schools proposed to be opened in the ensuing year.								Nil.
3. Total No. of teachers employed in all the schools under the management of the local body on the date of submission the pay in force and the No. of teachers in each scale.								30-2/B/-50 --- 1
								25-2/B-45 --- 6
								25-1/B-29-2/B-35 --- 2
								20-1/B-24-2/B-30 --- 21
								13-1/B-20 --- 5
4. No. of additional teachers to be employed.								Nil.
5. i. Existing schools.								
ii. Schools to be newly opened during the ensuing year and their scales of pay.								
5. If the pay of the existing teachers is proposed to be revised, the total No. of teachers whose pay will be affected showing the present and proposed scales of pay and other provision made for the purpose.								Nil.

Municipal Office, Mannargudi.
22-12-46.

p.s.

S. R. Gopula Rao
COMMISSIONER. 22/12/46

LOCAL ADMINISTRATION DEPARTMENT.

From

Dr. P. Suriyanarayana Iyer, L.M.P.,
Municipal Commissioner-in-charge,
MANNARGUDI.

To

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

Thro'

The Chairman, Municipal
Council,
MANNARGUDI.

Re. No. C.1.7164/46.

Dated. /16-1-'47.

Sir,

Sub:--BUDGET ESTIMATE-1946-47 & 1947-48-Elementary Education
Fund-Mannargudi Municipality-provision of arrears of
Dearness Allowance-Information called for-submitted--
Ref:--Government Memo No.77862-C.1./46-1 Edn., dated 18-12-46.

I beg to report that the arrears of dearness allowance to the
Elementary Education Staff was paid already by a contribution from the
General Account and the figures shown in the Revised Budget include the
amount so paid and hence it was not shown separately in the Accounts.

P.S./17-1-46.'P'19.
Compd:

Commissioner-in-charge.

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w/p/ry
Janded.
B. D. A. S. S.
line 201

Extract of the notes of the L.A. Dept. from their file
re: Bt. fund budget of the M. Ch. Karmargudi
for 1947-48 248

Elementary Education Account:

The contribution approved from the general Account to the Elementary Education Account for 1946-47 is Rs. 7170. The R.E. for 1946-47 provides for a contribution of Rs. 8,700. The increased contribution is towards the cost of payment of arrears of dearness allowance to the elementary education staff and may be allowed. The contribution for 1947-48 may be ordered to be increased from Rs. 4680 to Rs. 7170 (the standard contribution). Even with the increased contribution the elementary education Account for 1947-48 is expected to close with a deficit of Rs. 7370. The question of avoiding the deficit will be considered when the Ele. Edn. Account is reviewed by E and P.H.

Revised with reference to paras 2-5 on pp.1 and 2 above the R.E. for 1946-47 under the General Acct.-Ordinary closes with a deficit of Rs. 17,244. The Council may be permitted to adjust to its General Account the entire arrear toll compensation of Rs. 14,085 and reduce the deficit of Rs. 3,159. A grant should be given to a council only if the council has no other means of meeting the deficit. Further the deficit in the present case has been caused by the payment of arrear D.A. amounting to Rs. 3,870. The council is not therefore eligible for a grant. This council has no water supply scheme in commission. But it has been contributing to its water supply ~~xxxxxxx~~ fund are being invested in securities. It may be permitted to contribute to the W.S. account Rs. 5,711 this year, instead of Rs. 8,870 as usual, and avoid the deficit of Rs. 3,159 in the General Account and pay the withheld amount to the W.S. account in four annual instalments commencing from 1948-49. E. & P.H. may be consulted.

p.t.o.

Rs. 8800 every
year and the
accumulation in
the water supply
fund

Revised with reference to paras 2-6 and 14 on pp. 1--6 above, the B.E. for 1947-48 under the General Account Ordinary closes with a deficit of Rs. 16,269. The Council may be permitted to adjust to its General Account the arrear toll compensation of Rs. 14,085 likely to be sanctioned in 1947-48 and reduce the deficit to Rs. 2,184. In accordance with the general decision this Council may be directed to raise the rate of scavenging tax from 2 to 3% p.a. from 1-4-47 which will fetch an additional income of Rs. 3,000 p.a. That will more than cover the deficit.

If the above suggestions are accepted, there will be no need to sanction a grant to this Council either this year or the next.

4. General financial position: Judging from the B.E. for 1947-48, the annual ordinary receipts of this Council under the General Account fall short of the expenditure under the account by Rs. 16,269. This is mainly due to the payment of dearness allowance which costs the Council Rs. 26,700 p.a. so far as the General account is concerned. The Council levies property tax (including education tax) at 18½% p.a. which will be raised to 19½% if the rate of scavenging tax is enhanced, as suggested above. This is a high rate for a municipality of this type.

(TRUE COPY)

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12.1.47

R. V. P.

15.1.47

56/27 B.F. -1947-48- E.E. fund
Mannargudi - Orders passed.
C. No. 2994C-1/47 From the D.P.D., Rep. No. 72 B3/46-47, d/3.1.47
p13e f. 295 Edn. d/ 20.2.47

The Govt. pass the following orders on the R.E. for 1946-47 and the B.E. for 1947-48 of the E.E. fund of the M. Ch. Mannargudi.

1. R.E. for 1946-47 (i) Credit should be taken for a sum of Rs. 1,800 under the head "Govt. grant to wipe off deficit" with reference to G.O. 8 Edn. d/ 4.1.47.

(ii) The orders in G.O. 1552 L.A. d/19.9.46 permit the payment of the arrears of dearness allowance only if the Ch. can make the payment from its own funds. The action of the Ch. in having disbursed the arrears while it depends on a subsidy from the Provincial funds to avoid a deficit in the E.E. fund is irregular.

(iii) The M. Ch. Mannargudi, is requested to refund to Govt. the subsidy of Rs. 1,800. (Rupees One thousand and eight hundred only) disbursed to it in G.O. 8 Edn. d/4.1.47

(iv) The Ch. was paid a subsidy of Rs. 4,098 in 1945-46 towards the grant of dearness allowance to the E.E. staff on the assumption that the E.E. fund would work a deficit in that year. As the E.E. fund closed with a balance of Rs. 1,293 the M. Ch. is requested to refund to Govt. this sum (Rupees one thousand two hundred and ninetythree only) and to report the Govt.

(v) Revised with reference to orders above, the R.E. is expected to close with a deficit of Rs. 4,430. This deficit should be

2198
1948
4098

G.O. 13e f

p13e f

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1900
1837
4430

para 2 (iv) on p13e f

avoid this deficit, the...
 provided by a corresponding increasing the
 Contributions from the gl. funds to E. E. fund by
 a sum of Rs. 4,430 should be increased by a
 sum of Rs. 4,430, by making a corresponding
 reduction in the contribution from the gl.
 funds to the Water and supply and drainage
 account. This amount should be paid back
 to the Water supply and drainage account
 from the general funds in four annual
 instalments.

3. B.E. for 1947-48: (i) The contribution
 from the gl. funds to the E.E. fund should be
 raised from Rs. 4,680 to Rs. 7,170.

(ii) Revised with reference to the
 orders above, the B.E. for 1947-48 is expected to
 close with a deficit of Rs. 2,850. Orders as to
 how this deficit should be avoided will be
 issued next year.

(iii) The Commr. is requested to
 report in due course the actual balance in the
 E.E. fund at the end of the year 1946-47.

4. The sanctioned budget for
 1947-48 will be as shown in the annexure.

5. An extract of the remarks of the
 P.T. in paras 2, 3, 6, 8 and 9 of his endorsement
 as above is communicated to the Commr. for
 information and necessary action

DM
 12/2/47

Annexure
 P.T.O.

To the Commr.
 Mannargudi Mty
 (thru the C.M.C.)
 (with copy of paras
 2, 3, 6, 8 and 9 on pp 1-2
 " " Accountant-General
 (para 2 (iii) and 2 (iv) only)
 " " D.P.J.
 " " Exd of L.F.A.
 " " L.A. Dept.
 " " ~~GP.H.~~
 d/s. ~~GP.H.~~
 M

X no. p 2 n f

para 3(i) on p 2 n f

pl see p 3 infra

p 3 infra

pp 1-2 c. f

Opening balance (as revised) Receipts		Annexure		Rs.
		Rs.	Expenditure.	Rs.
		Nil	1. Staff Salaries & allowances	
Education tax	✓ 2,940	✓	Masters.	✓ 18,450
Govt grant			Contribution to P.F.	✓ 450
(i) under section 39 of the E.E. Act.	✓ 2,930		Tax. Colls. charged.	✓ 250
(ii) under the proviso to Sec. 39 of the Act	✓ 4,680		2. Contingencies & equipment	
3. Contributions from the gl. funds.	✓ 7,170		Contingencies	
Total (Grdy)	17,720		House rent	✓ 620
Total (including opening balance)	17,720		Other items	✓ 400
			Equipment	
			Furniture & apparatus	✓ 150
			Library books & maps.	✓ 100
			3. Repairs to building	✓ 150
			Total expe	20,570
			DM 12/2/47	
			Closing balance (Deficit)	- 2,850

Copy

10 B.E. -1947-48 - E.E. fund - M. d. Pannargudi

29940-1/47 From the D.P.I., Rep. 72 B3/46-47, d/3.1.47.
pp1-2cf

The R.E. for 1946-47 and the B.E. for 1947-48 of the E.E. fund of the M. d. Pannargudi call for the following remarks.

2. R.E. for 1946-47. (i) The cl. may be asked to take credit for a sum of Rs. 1,800 under the head "Govt. grant towards the payment of dearness allowance" with reference to G.O. 8 Edn. d/4.1.47.

(ii) The credit taken under the head "Contribution from the Gl. funds" is Rs. 8,700 as against Rs. 7,170 in the sanctioned budget. L.A. have agreed to be enhanced contribution.

(iii) The provision made for a sum of Rs. 1,290 under the head "Refunds" is for the refund of the excess dearness allowance grant drawn in 1945-46.

(c) With reference to para 1 of G.O. 8 Edn. d/4.1.47, this need not be refunded to Govt. But, please see the further notes on this point in sub-para (iv) below.

(iv) The cl. has actually paid the arrears of dearness allowance to the E.E. Staff. Provision has been made for a sum of Rs. 1,530 in the R.E. The action of the cl. in having disbursed the arrears while the E.E. fund required a subsidy from Prov. funds to avoid a deficit, is irregular. The additional contribution necessary from the Gl. fund if the cl. were to pay the arrears of d.a. from its own funds, would have been Rs. 4,430 over and above the contribution provided in the R.E. Subsidy can be paid from the Provincial fund cover the deficit in the E.E. fund as it is caused by the payment of the arrears of d.a. In their Gl. fund budget of the cl., the L.A. Deptt. has proposed that the Contribution from the Gl. fund the Water Supply account may be reduced in the current year from Rs. 8,870 to Rs. 5,711 in order to avoid a deficit in Gl. funds and to make good to the W.S. account.

p13cf
p30cf of d
Extracted from note at J

p19cf
X'm p5cf

Refund of excess
subsidy paid
last year
Subsidy paid
this year
Deficit in the
R/E

1,293	✓
1,800	✓
1,337	✓
4,430	

Extract of L.A.
note at J

EPH 29946

Fixed

withheld amount in four annual instalments from 1948-49. As there seems to be no other way of avoiding a deficit in the E.E. fund, the contribution from the ^{W.A. Dept.} Water supply account may be reduced by a further sum of Rs. 4430 and this amount contributed to the E.E. fund. This amount of Rs. 4,430 may also be allowed to be paid back in four annual instalments from the gl. funds. R.A. may see.

2. B.E. for 1947-48. (i) The credit taken for the contribution from the gl. funds to E.E. fund may be raised from Rs. 4,680 to Rs. 7,170, the amount provided in the budget for 1942-43. R.A. have agreed to this. p13 e f para 4 (i) on p13 of d Extract of L.A. note at J

(ii) Revised with reference to the suggestions above, the and if the anticipated deficit in the R.E. is avoided, the B.E. for 1947-48 will close with a deficit of Rs. 2,850. Any portion of this deficit cannot be avoided by an additional contribution from the gl. funds, an advance subsidy will have to be paid to the cl. next year. This question may be examined after the actual balance on 1.4.47 is known.

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

Mannargudi occupies the 19th place for h.s. and the 62nd place for Drainage, in the compendium. Investigation has yet made. h.s. is programmed for execution in the second five year programme; and will come up still later. X above may

27/1/47 AS 111 LA

This may be over till to gl. Budget file in back from E.P.H. Dept. or till 6.2.47 which is earlier. H. 21/1/47

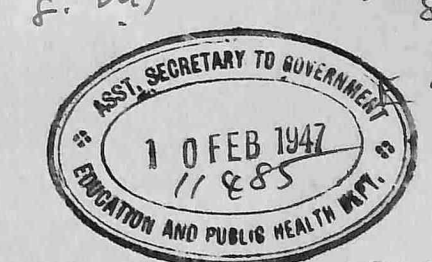


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The General Budget file has since been received back from E.& P.H. Deptt. The contributions shown in the Elementary Education Budget and those provided for in the General Budget are the same viz. Rs. 8,700/- for 1946-47 and Rs. 4,680/- for 1947-48. This deptt. may agree to the contribution for 1946-47 being increased by Rs. 4,430/- by making a corresponding reduction in the contribution provided from the Genl. Account to the Water and Drainage Account. In the General Budget file it has been decided to increase the contribution for 1947-48 from Rs. 4,680/- to Rs. 7,170/-. Even after adjusting the entire arrear toll compensation the General Account for 1947-48 is expected to close with a deficit of Rs. 1,184/-. The General Acct. is not therefore in a position to increase the contribution to the Elementary Education Account further.

With these remarks the file may be returned to the E.& P.H. Deptt. u.o.

L.A. no. 3046-1 Budt 8.2.47.



The B.E. for 1947-48 of the E.E. fund of the M. cl. Mannargudi is expected to close with a deficit of Rs. 2,850. The L.A. de have stated that the contribution from the gl. funds to the E.E. fund cannot be increased former account is expected to close with even after adjusting the entire A.T.C. expected to be paid to the cl. next year. an advance subsidy will have to be the cl. next year, as there is no increasing the rate of education question may be further examined.

p2 n f q d

balance in the F. E. fund as 1.4.47 is known.
2. A draft order is submitted. Finance
may see before issue:

PM
12/2/47 Finance

Exp. H. W. 2994C-1
13/2/47

Fin. (Exp. A)

May be perused and

PM
16.2.47



Fin. u. o. 8732 exp. A-1

16/2.

Issued
PM
18/2/47

JP

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