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Sectt. II-27—58,001—27-10-47.

E&H (1948) Department.
ii

Ms. SERIES.

G.O. NO. 1134 Edn.

Dated 6 — 5 - 48

[Despatch Abstract.]

Ms.	89	Edn.	17-1-49

Office of the Director of Public Instruction, Madras.
Sri D. S. Reddi, M.A.(Oxon.),
Director of Public Instruction.

R.O.P.No. 74-B3/47-48. Dated 5th March, 1948.

7 - MAR

Subject.

Elementary Education Fund--Budget Estimate for 1948-49--
Municipal Council, Srirangam.

Submitted.

2. **Revised Estimate for 1947-48:**

p. 6 infra

The expenditure under Ordinary is in excess of the sanctioned estimate. The sanction of the Government is necessary for the increased expenditure.

17433

3. **Budget Estimate for 1948-49:-**

p. 5 infra

The credit taken for Government grant under Section 37 of the Madras Elementary Education Act is liable to revision with reference to the actual amount of Education Tax realised and adjusted to the Fund during 1947-48.

4. **Accommodation:-** Three Boys schools require play-grounds. Sanitary provision should be provided for three schools and repairs to school buildings are needed in respect of four schools.

5. **Equipment:-** All the boys schools and two girls' schools need additional supply of equipment. The provision made in the budget may be utilized to supply the additional equipment to the schools, in consultation with the Inspecting Officers.

6. Time scales of pay are adopted. Leave salary and Dearness allowance are paid.

VRR 6/3

FOR DIRECTOR OF PUBLIC INSTRUCTION.

To

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

Ms,6.2.

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#3

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Ref:-Bl.8055/47.

Municipal Office, Srirangam,
Dated 25-2-48.

DIRECTOR OF PUBLIC INSTRUCTION
1 MAR 1948
MADRAS

Roc 24 B3/47-48

From
Sri V.Lakshmana Ayyar, M.A.,
Commissioner, Srirangam Municipality.

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

Thro'
The Chairman, Municipal Council, Srirangam, and
The Director of Public Instruction, Madras.

Sir,

SUBJECT:- ELEMENTARY EDUCATION FUND : SRIRANGAM MUNICIPALITY 1948 - 1949.

I submit herewith the Elementary Education Budget for 48-49 together with (i) Copy of my note.
(ii) Copy of resolution No.82 dated 23-2-48.
(iii) Schedule of establishment.

pp 5-6 infra
p 7 infra
p 15 infra
p 13 infra

X

2) The total expenditure in 1947-48 as per the Revised Estimate is Rs.46,213 against Rs.38,070 as per the original budget. The increase is due to the revision of the scales of pay and payment of arrear dearness allowance. The excess of Rs.8,143 may kindly be sanctioned.

3) If the rate of Water and Drainage tax is increased as per G.O.No.466 P.H. dated 17-2-48, the Elementary Education Fund will get an increased credit of about Rs.1,600 in 48-49. The question is under the consideration of the council. I shall submit a further report as soon as it is finally decided.

Y

4) A provision of Rs.4,500 has been made under the capital account towards (i) improvements to Dr.Rajan's Girls' school (Rs.3,000) and (ii) shifting the Singerkoil boys' school to the Slaughter house after effecting necessary additions and alterations (Rs.1,500). The amount of Rs.4,500 has been proposed to be contributed from General Account Ordinary. The schemes have not yet been approved by any educational authority. Plans and estimates are yet to be prepared. I shall apply for half-grant in due course

5) I request that the Government may be pleased to give a grant of Rs.9,334 towards the grant of Dearness Allowance so as to wipe off the deficit in the account.

V Lakshmana
26-2-48

Commissioner.

AK: 26-2-48.

Copy submitted to Government, Local Administration Department, Madras.

Forwarded:

L. Vasudevan

Chairman, Municipal Council.

38

Budget Estimate of the Elementary Education Fund of the Srirangam Municipality.

Summary.

—— (1)	Opening balance. (2)	Receipts. (3)	Expenditure. (4)	Closing balance. (5)
	Rs.	Rs.	Rs.	Rs.
I. Ordinary	3884	34442	47660	-9334
II. Capital		4500	4500	

Receipts.

Actuals of 1946—1947	Revised estimate for 1947—1948	Heads.	Budget estimate for 1948—1949	Remarks.
Opening balance Rs.	Rs. -1567 ✓	ORDINARY.	Nil Rs. 3884 ✓	① due to increase by 1% p.a from 1.10.47 with reference to G.O. No. 2396E d 6.11.47
8479	11000 ①	1. Education-tax	12000 ①	
		2. Fines and penalties under the Elementary Education Act		
		3. Income from investments, etc.	p.39 ①	② sanctioned in G.O. No. 2396 E d 6.11.47
	9420 ✓	4. School fees		
	③ 10835	5. Endowments ... Arrear toll compensation		③ G.O. No. 768 LA d 25.4.47
	② 1568 ✓	6. Contributions ... ... Grant to cover deficit		
6200	② 5800 ✓	7. Other receipts ... ... Grant for dearness allowance	20 ✓	
		8. Government grant—		
6136	6356 ✓	(i) Under section 37 of the Elementary Education Act.	6000 ✓	④ increase due to revision of scales of pay
6012 430	6012 ✓ 430 ✓	(ii) Under the proviso to section 37 of the Act. Grant under PT [illegible] Act	6012 ✓ 430 ✓	
		9. Contribution from the general account of the local body—		
	7214 ✓	(a) For payment of temporary allowance of Rs. 4.	7214 ✓ ④	⑤ Rs 3,000/- for improvements to Dr. Rajan's school and Rs 1,500 for shifting Singarkoil boys school to the slaughterhouse
8777 4	9683 -20	(b) For other purposes. ...	10000 20	
36030	51664	Total ...	34442 31656	
Total	47,780	CAPITAL. 1. Government grants		
		2. Endowments and contributions		
Total including op. balance	46213	3. Loans		
		4 Contribution from the general account of the local body—Ordinary.	⑤ 4500	
		Total ...	4500	

P.T.O.

31656

11000
8880
2120

46213
1567
47,780 ✓

47660
31656
16,004

12000
8850
3150 ✓

46040
31656
14384 ✓

Expenditure.

Actuals of 1946-1947	Revised estimates for 1947-1948	Heads.	Budget estimate for 1948-1949	Remarks.
RS.	RS.	ORDINARY.	RS.	41930
	39,913	1. Staff—		
		Salaries and allowances ...	①	
20933	26029	Masters ...	29870	40,310
11583	13884	Clerks and servants ...	10440 12060 ②	
1087	1200 ✓	Contribution to Provident Fund ...	✓ 1600	① due to revision of scales and appointment of 3 new teachers
		Travelling allowance ...		
554	800 ✓	Stipends of teachers sent for training ... collection charges	✓ 600	
		2. Contingencies and equipment—		
		Contingencies—		
1179	1200 ✓	House rent ...	1200	
2179	1900 ✓	Other items ...	6002	
		Equipment—	1080 ③	
	400 ✓	Furniture and apparatus ...	✓ 100	② Dearness allowance at enhanced rates 40997 in d29145
55	100 ✓	Library books and maps ...	✓ 50	
	200 ✓	Other items ...		
		3. Prizes and scholarships ...		
500	500 ✓	4. Repairs to buildings ...	✓ 500	
		5. Interest on and repayment of debt ...		
38070	46213 ✓	Total, Ordinary charges ...	47660 46,040	(3) do of menials at enhanced rates.
		CAPITAL.		
		1. Land and buildings ...	4500	
		2. Equipment—		
		Furniture and apparatus ...	46040 ✓	
		Library books and maps ...		
		Other items ...		
		Total, Capital charges ...	4500	

—	Eighth standard.	Seventh standard.	Sixth standard.	Fifth standard.	Fourth standard.	Third standard.	Second standard.	First standard.
	Number of schools having as the highest class							
1. Number of schools on the date of submission of the budget. ...	1	–	1	9	–	–	–	
2. Number of schools proposed to be opened in the ensuing year. ...	–	–	–	–	–	–	–	–
3. Total number of teachers employed in all the schools under the management of the local body on the date of submission of the budget, the scales of pay in force and the number of teachers in each scale.	56	8 on Rs 40-1½-55-2.75 scale 49 " 30.1.45 " 2 " 23.1.33 "						
4. Number of additional teachers proposed to be employed in (i) existing schools and (ii) ~~schools to be newly opened during the ensuing year~~ and their scales of pay.	3 on Rs 30.1.45 scale							
5. If the pay of existing teachers is proposed to be revised, the total number of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the purpose.	nil	The scales were adopted from 1.1.47 with reference to 40. Nos 975 d 10.5.47, 1154 d 9.6.47 and 2935 d 6.11.47						

39913
32900
4013 ✓

47660
1620
46040

29870
10440
40,310

V Lakshmi
26.2.48

Commissioner,
Srirangam Municipality

SRIRANGAM MUNICIPALITY.

Note to the Council.

I present herewith the revised estimate for 1947—48 and the budget estimate for 1948—49.

I. REVISED ESTIMATE FOR 1947—48.

General Account—

The ordinary account opens with a balance of Rs 15,210. The receipts and charges are estimated at Rs 1,53,345 and Rs 1,64,094 respectively. After the submission of the last budget the Government raised (1) the rate of scavenging tax from ¾ to 1¼ per cent per half-year with effect from 1—4—47 and (2) the rate of education tax from 1 per cent to 1½ per cent per half-year with effect from 1-10-47. There is a marked increase in the income from pilgrim tax due to the payment in the current year of arrear collections amounting to Rs 15,263. Save for the transfer of credit of Rs 10,835 being the arrear toll compensation from the General Account to the Elementary Education Account there is an all round increase in Revenue, aggregating about Rs 40,000. The credits taken under the duty on transfer of properties and entertainments tax are based on the actual receipts for three quarters. As the receipts under lighting tax has fallen, the contribution to the lighting account has been raised by Rs 1,244. This exceeds the permissible limit (namely Rs 5,500) by Rs 859. Sanction of the Government is necessary for this extra allotment. The contribution to the Town Planning Account has been reduced, as the technical staff has not yet been appointed. The contribution to the Capital Account has been reduced from Rs 20,209 to Rs 1,652 as the Capital Works originally programmed could not be taken up. An expenditure of Rs 552 has been already incurred from general revenues. A provision of Rs 1,045 is made for the construction of public latrines in Gitapuram. A lorry has been purchased for Rs 7,500. with the help of a loan.

Provision has been made for the increased dearness allowance announced by Government from 1—1—48. Save for the following items there is no marked variation under expenditure between the budget and revised estimates.

ITEM.	BUDGET ESTIMATE.	REVISED ESTIMATE
(i) Communication ...	Rs 34,321	Rs 61,385
(ii) Remunerative Enterprises	4,386	1,990

A loan of Rs 17,250 has been applied for to meet the cost of the Melur road repairs. Credit has not been taken for it, as it has not yet been sanctioned. The conversion of the Bedford Tanker into a Lorry has entailed an additional allotment of Rs 1,100 under sanitation contingencies. The allotment made for tree plantation has been deleted and taken to next year, as the question is still pending decision. The General Account Ordinary is expected to close with a balance of Rs 4,461. If the loan of Rs 17,250 is sanctioned, the balance will increase to Rs 21,711. If the arrear dearness allowance grant of Rs 13,643 is withdrawn in pursuance of paragraph 6 of the Audit Report for 46-47, this balance will come down to Rs 8,068. If the loan of Rs 17,250 is sanctioned the amount can be utilized for improving insanitary lanes.

Lighting account—

This increase in the rates of lighting and Education taxes and the disparity in the rates of taxation in the various parts in the municipal area resulted in the reduction of the credit taken under lighting and water supply and drainage accounts This fall has necessitated the transfer of an additional sum of Rs 1,244 from the General Accounts to the Lighting Account.

Elementary Education Account—

A

The account opens with a minus balance of Rs 1,567. The Budgetted receipt is Rs 29,619 while the revised estimate is Rs 51,664. The increase is due to the enhancement in the rate of Education Tax from 1—10—47, the crediting of the arrear toll compensation of Rs 10,835 and the sanctioning of a grant of Rs 7,368

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towards the cost of dearness allowance. The adoption of the revised scales of pay and grant of advance increments has resulted in raising the total expenditure from Rs 38,870 to Rs 46,213. The account will close with a surplus balance of Rs 3,884. This amount may be utilised for acquiring a building to one of the schools.

Water Supply and Drainage Account—

There is no marked variation in total ordinary receipts. The Budgetted receipt was Rs 19,295 and the revised one Rs 20,089. Under capital, a loan of Rs 32,400 was applied for as early as January 1947 towards the council's share of the balance of cost of the first part of the drainage scheme. The loan has not been sanctioned. Nor has the revised estimate for the work been sanctioned yet. The works are said to be in progress. The Water Supply main has been extended from the Gandhi Road upto the Railway Station at a cost of about Rs 1,000. A grant of Rs 23,700 was paid by Government for the drainage scheme and it was tranferred to the P. W. D. Including the advances given to the P. W. D. previously for the scheme an expenditure of Rs 62,694 is expected on the scheme this year. The P. W. D. is urging for further payment. The demand could be met only after the revised estimate and loan are sanctioned. The adoption of revised scales and grant of advance increments and the repairs to the tube wells sanctioned by the Council account for the increase in the ordinary expenditure. The account opened with a minus balance of Rs 2,605 and is expected to close with a minus balance of Rs 9,542.

II. BUDGET FOR 1948—49.

General Account.

The account is expected to open with a small surplus balance of Rs 4,461. Excluding the arrears covered by suits, the entire balance is expected to be collected. As the budget closes with a deficit of Rs 5,377, credit has been taken for the arrear toll compensation of Rs 10,835. The increase in the rates of entertainments tax from 1—1—48 accounts for the increased credit of Rs 3,000 from this source. Credit has been taken provisionally for Rs 10,000 under the duty on transfer of property, as the land value is likely to fall in the future. Though credit ~~has~~ was to be taken for only Rs 7,000 under pilgrim tax, credit is now taken for Rs 15,000 on the basis of the receipts expected quite unusually in 1947-48. A sum of Rs 6,250 is proposed to be transferred to the Capital account to meet the council's share of the cost of cement-concreting the Sannadhi street for which the council has applied for half grant. Provision is made only for the council's share of the cost in the expectation of getting a grant. A contribution of Rs 6,800 is proposed to the lighting account. The excess of Rs 1,300 requires Government sanction. The contribution to the Elementary Education Account is proposed to be increased to Rs 10,000 as still that account closes with a deficit of Rs 9,334. A large quantity of compost made from 1—4—45 remains unsold; Credit has been taken tentatively for Rs 4,000. The net total receipts in the general account ordinary is Rs 1,47,805 while the expenditure is Rs 1,57,643.

Only Rs 35,000 has been provided under road maintenance. This is quite inadequate. If a loan is sanctioned for the Melur Road work, an annuity of about Rs 2,000 may have to be provided for. Provision is made for an additional clerk, an overseer, a third sanitary inspector and a temporary clerk for work connected with the quinquennial revision of property tax assessment registers. Allotment is also made for the supply of uniforms to Sanitary Inspectors and the plantation of trees in road margins as advised by the Government. No other new item is proposed either in the ordinary or capital side.

Lighting account—

As additional lights are being sanctioned by the council from time to time and as the maintenance of the lights is proposed to be done departmentally, provision has been made for the appointment of a lighting superintendant. A contribution of Rs 6,800 from the General Account is provided for to balance this account.

Elementary Education Account—

Z

The Account opens with a plus balance of Rs 3,884 Including enhanced income expected from the rise in the rate of education tax already effected from

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1—10—47 and a contribution of Rs 10,000 (against the prescribed sum of Rs 3,589), the receipts of the account aggregate Rs 34,442 while the expenditure is estimated at Rs 47,660. Provision is made for the appointment of a Prevocational teacher for Dr. Rajan's School, an additional teacher for the Melur Boys' School and another teacher for the Thiruvanaikoil Girls' School. Consequently the budget closes with a deficit of Rs 9,334. The Government may be requested to give a grant towards the cost of dearness allowance which amounts to Rs 12,060.

Water Supply and Drainage Account—

The account opens with a *minus* balance of Rs 9,542. The Government have informed the council recently that the question of giving a grant and increasing the rate of water and drainage tax from 1—4—48 is under consideration. With regard to receipts, the only variation is under excess water charges. Credit is taken for Rs 4,000 in view of the increase in the number of house service connections recently sanctioned. The council has applied for sanction to increase the connections still further. If it is sanctioned, the credit can be increased by about Rs 1,500. No provision is made under capital for want of funds. The council has requested the Government to execute the second instalment of the Drainage Scheme as a full grant work. Their orders are awaited. If the loan of Rs 32,400 applied for towards the first part of the scheme in January 1947 is sanctioned in 1947-48, provision will have to be made in the budget for 48-49 towards annuity. The only new item provided for in the budget is Rs 4,000 being the cost of maintenance of the first part of the drainage scheme expected to be completed shortly. The result is that this account has closed with a deficit of Rs 20,728. The deficit is almost equal to the annual receipt. The expenditure is 50 per cent more than the receipt. The position of this fund is thus precarious.

The tax formerly levied at 8 per cent per annum was reduced in G. O. 696 L. A. dated 28—3—44 to 5½ per cent (in spite of the council's protest) with a view to raising the rate of the general tax. If the exemption now enjoyed from this tax by certain areas is lifted, an additional income of about Rs 5,000 can be expected. Out of this, this account may get about Rs 2,000. The rates of taxation and the method of allocation of the proceeds among the various accounts need to be revised to improve the position of this fund. I strongly recommend that the exemption in certain areas may be lifted with effect from 1—4—48.

Town Planning Account—

Necessary provision has been made in the hope that the sanctioned technical staff will be appointed shortly.

General Remarks—

In a Free India we must plan well, decide quickly and execute urgently. We must count, not our resolutions, but what we do actually realise. A skeleton of our plan shall be:—

10 Years—

(i) Drainage throughout the Municipal Area.
(ii) Taking over the management of Electricity.
(iii) Complete Town Development.
(iv) Complete slum clearance.
(v) Complete plantation of avenue Trees.

5 Years—

(i) Water Supply (protected) to Tiruvanaikoil, Srinivasanagar and all other unserved areas.
(ii) Running a Cinema Theatre.
(iii) Municipal Colony for officers and establishments.
(iv) Town Planning Schemes.
(v) Harijan uplift.

3 Years—

(i) Improving markets, construction of school buildings, Ayurvedic Dispensary, Maternity Home, Construction of Septic Tanks, Sanitary conveniences, bath rooms, Parks.
(ii) Bus Transport.

(iii) Rest House.
(iv) Municipal High School for Girls.
(v) Opening rampart walls, and laying out new roads.
(vi) Compulsory Elementary Education -- Adult Education.
(vii) Cementing all roads and insanitary lanes.

Next Year (1948-49)—

(i) Council hall to be terraced.
(ii) Ward office improvement.
(iii) Two lorries more for conservancy.
(iv) Dr. Rajan school improvement.
(v) Acquisition of buildings for 3 more schools.
(vi) Cheri improvements.
(vii) Cementing insanitary lanes.
(viii) Opening a library.
(ix) Park improvement.
(x) Improving markets.
(xi) Improving and extending the bus stand.
(xii) Mango stall road — Shops to be constructed.
(xiii) Ayurvedic dispensary at Melur.
(xiv) Lights on all posts.
(xv) Plantation of avenue Trees (100).
(xvi) Improving roads in Thiruvanaikoil.
(xvii) One library and Reading Room in Thiruvanaikoil.
(xviii) Extension of water supply to Srinivasanagar.
(xix) 3 Radio sets for three Elementary Schools.
(xx) Construction of a foot bridge across the Malattar — Devi Street to Subramaniapuram.
(xxi) Widening the culvert on the Gandhi road near the Railway Station.
(xxii) Acquisition of 16 Pillared mantapam.
(xxiii) Erection of Rajaji Buildings.
(xxiv) Improving the burning ghat on the Coleroon bank.
(xxv) Construction of one block for Town Planning and other staff.

(2) The above list may be modified. But these items seem to me to be the wants of this Municipality. We must know that mere wish cannot accomplish. We must work for the realisation. With the slender resourced it is not at all possible to effect any improvements to this Municipality unless we go in for a loan or loans. This position has to be conceded first.

(3) My suggestions are :—

For improving the Revenues—

Taxation—

(i) Lifting the exemption from the levy of property tax in certain areas. We may levy it in such areas with effect from 1—4—48. And in return we can apply for a loan of Rs one lakh and realise a protected water supply for such areas within a period of three years. The only thing required for this realisation is that we must have the mind to do it. The expected annual increase in property tax on account of this proposal will be about Rs 4,800.

(ii) Levy of Pilgrim Tax throughout the year. We must wait on deputation before the Provincial Government, and if necessary, before the Central Government themselves and realise this before 31st March 1949 without fail.

(iii) We must make out a clear case for increased toll compensation and realise it as quickly as possible.

Remunerative Enterprises—

(i) Bus stand improvement. Stalls may be constructed within the stand.

(ii) Mango stall road shops to be constructed.

(iii) We may take up a Town Planning Scheme — Called Singerkoil Extension. This has got natural advantages. A loan may be applied for. We can set apart a certain portion for Harijan uplift giving the sites at concessional rates to Harijans.

(iv) Improving the present markets.

(v) Construction of shops in Ammamantapam road.

(vi) Improving the cart stands and levying fees.

(4) Loans may be applied for as follows :—

(i)	Protected water supply to unserved areas...	One lakh.
(ii)	Town Planning Scheme. ...	One lakh.
(iii)	Remunerative Enterprises and improvement	One lakh.

The loan of Rs 1,00,000 to be utilised as follows :—

(i)	Bus stand improvements ...	10,000
(ii)	Mango Stall Road shops construction ...	10,000
(iii)	Ammamantapam road shops ...	5,000
(iv)	One block in Municipal Office ...	5,000
(v)	Terraced Council hall ...	5,000
(vi)	Ward Office improvement ...	5,000
(vii)	Library ...	5,000
(viii)	Electricity materials ...	2,500
(ix)	Water Supply materials ...	2,500
(x)	Two lorries ...	20,000
(xi)	Other improvements items (iv, v, ix, (x) xii, xvii, xix, xx, xxi, xxii, xxiii, xxiv ...	30,000
	Total ...	1,00,000

Note :—Items (viii) and (ix)—will be recouped from the cost which consumers shall pay.

Item (x)—This will obviate the necessity of incurring a recurring annual expenditure as follows :—

(i)	Hire of bulls ...	Rs 14,400
(ii)	Repairing carts ...	Rs 2,600
		Rs 17,000

This will result in better efficiency. Moreover there will be a net saving also. The charges of maintaining a lorry may not exceed Rs 200 P. M. Including wear and tear and other incidental charges we may fix it at a very high figure of Rs 400 per month which works out to Rs 4,800 or Rs 5000 per annum. For 2 lorries we need not expend any sum more than Rs 10,000 per year. There is sure to be a net saving of about Rs 7,000 per year.

(5) I request that the Council may be pleased to go into my suggestions, take quick decision and promptly chalkout further action.

7 2 48
Commissioner.

Y'V. Press, Kmu. QH-TE 66-D C. 20/13—2—48.

Rc.No.5746/48.

Municipal Office, Srirangam,
Dated 10th August 1948.

60683

From
Sri V.Lakshmana Iyer, M.A.,
Commissioner, Srirangam Municipality,
Srirangam,

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

Through
The Chairman,
Municipal Council, Srirangam,

(14 AUG

Ⓐ

Sir,

Tax - Education - levy - &c.
Ref:- Govt Memorandum No.44000-C.1-48-1 Edn dated 22-6-48.

I submit a copy of the Council's Resolution No.579 dated 9-8-48.

2. As the issue of tax bills for 1948-49/~~I have~~ has already been much delayed, and as there had been delay in payment of salary during July 1948 owing to want of funds, I fear that without great detriment to municipal administration the issue of tax bills cannot be delayed any longer. In the circumstances I am issuing the tax bills giving effect to the increase in the rate of tax. If the Government grant the Council's reqeust, remission may be allowed ~~xxx~~ in the bill for 1948-49/~~xx~~ second half. I request that the Government may be pleased to approve of my action.

V. Lakshmana
10 8 48

Forwarded
~~[illegible]~~
L. Vasudevan
Chairman

2
10/8/48

Commissioner.

Copy submitted to the Secretary to Government, Local Administration Department,
Copy to the Inspector of Municipal Councils and Local Boards.
Madras.

'2'
11/8/48

Enclosure.
Copy of the Council's Resolution No.579 dated 9-8-48.

Read.- [illegible]

The recent increases in the rate of Edn. taxes not justifiable. The matter may be considered.

[illegible]

Resolution No 579 Dated 9-8-48

[illegible]

[illegible]
[illegible]
க் கேட்டுக் கொள்ளுகிறது.

(ஸ்). K. வாசுதேவன்.
10-8-48.

(True Copy)
V. Lakshmi
Commissioner
10-8-48

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WATER SUPPLY AND DRAINAGE ACCOUNT.

8. Flood Protective Works in Vireswaram referred to in Government Memo. No. 1111-F-J.44-33 P.W.D. dated 23-6-47 - Rs.16,000.

9) Extension of Water Supply main to Srinivasanagar - Rs.6,000-

D. The Council requests the Government to sanction the levy of pilgrim tax throughout the year so as to wipe off the deficit.

E. The Government be requested to reconsider G.O.No.Ms.200 L.A. dated 6-2-48 and to increase the statutory toll compensation payable to the council at least to 40 percent ~~xx~~ of the income from two tollgates, as it is not fair to limit the increase to a portion of the saving in the expenditure of the district board.

F. The Council requests the Government to prepare schemes of water supply to Thiruvanaikoil at a cost not exceeding Rs.1 lakh.

G. The Council requests the Government to sanction a grant of Rs. 20,000 for permanent improvements to the cheris out of the provincial allotment of Rs.1 crore.

H. The council requests the Government to open parks and playgrounds for the exaddicts.

I. Resolved ~~xx~~ that invitation of tenders for supply of bulls for 48-49 is not necessary as two lorries are about to be purchased and that the bullock carts be dispensed with from 1-4-48. A driver and cleaner for each lorry are sanctioned on the prescribed scales of pay.

Sd/- K. Vasudevan.
Chairman.

(True Extract)
V. Lakshmi
26-2-48
Commissioner.
2-2-48

Extract from the remarks of the Local Administration Department regarding Budget Estimate for 1948-49 - Srirangam Municip Council.

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* * *

ELEMENTARY EDUCATION ACCOUNT: The standard contribution is Rs.7,214. The contribution approved in the orders on the Elementary Education budget for 1947-48 was Rs.8,227. But the council has provided for an enhanced contribution of Rs.9,683 in the Revised Estimate for 1947-48 and for a still higher contribution of Rs.14,500 in the Budget Estimate for 1947-48 ((Rs.10,000 to the ordinary side and Rs.4,500 to the capital sid of the Elementary Education Account). With the contribution o Rs.9,683 from the General account and with the appropriation of the entire arrear toll compensation of Rs.10,835 sanctioned in the current year, the Elementary Education Account for 1947-48 is expected to close with a balance of Rs.3,884. As the general Account for 1947-48 is expected to close with a deficit, the contribution to the Elementary Education Account in the current year may be restricted to the standard contribution of Rs.7,214. Even then the Elementary Education Account for 1947-48 will close with a balance of Rs.1,415 if the credit for the entire arrear toll compensation is allowed. As the arrear toll compensation can be appropriated to the Elementary Education Account only to the extent of the deficit and not more, the Elementary Education Account can expect only Rs.9,420 from the arrear toll compensation of Rs.10,835 for the current year. The balance may be necessary for the deficit in the General Account.

K

P

R.D.P.
16/3.

R

For 1948-49 also the general Account is expected to close with a deficit, and so the contribution to the Elementary Education Account for 1948-49 may also be restricted to the standard contribution of Rs.7,214 leaving the resultant deficit to be met from the arrear toll compensation expected next year, if it is available after adjustment to the General Account and by some other means.

Yes.
N.C.N.

R.D.P.
16.3

Z

* * *

REVISED ESTIMATE FOR 1947-48: Revised with reference to the alterations proposed above and without taking into a account the Arrear Toll Compensation of Rs.10,835 sanctioned this year, the Revised Estimate for 1947-48 will close with a balance of Rs.3,510 against the required minimum balance of Rs.8,750. There will be a balance of Rs.1,415 in the current year's Arrear Toll Compensation after meeting the requirements of the Elementary Education account. That balance may be permitted to be adjusted to the general account towards the deficiency in the working balance. The closing balance will then be Rs.4,925.

R.D.P.
16/3.

BUDGET ESTIMATE FOR 1948-49: Revised with the reference to the above alterations and not taking into account the Arrear Toll compensation expected next year, the Budget Estimate for 1948-49 will close with a ~~fexi~~ deficit of Rs.11,412 against the prescribed minimum balance of Rs.8,350. The council may be permitted to adjust to its General funds the entire Arrear Toll Compensation of Rs.10,835 expected next year and reduce the deficit to Rs.577. The council may be advised to avoid this small anticipated defict and to secure a working balance by retreching expenditure. No grant need be given.

R.D.P.
16/3.

* * *

N.C.N.
15.3.48.

R.D.P.
16.3.48.

21 | 11 [illegible]

C. No. 17433/48 — B. E. - 1948-49 - E. E. fund - Mcl. cl, Srirangam. Orders passed.

page 1 c.f. — From the D. P. I. Rop. No. 74-B3/47-48 d 5.3.48

DP 5/5/48

35/6/5

Order Ms. No. 1134 Edn. dated, 6.5-48.

The Govt. pass the following orders on the R. E. for 1947-48 and the B. E. for 1948-49 of the E. E. fund of the Mcl. cl Srirangam.

para 2 (V) on p. 1 r.f.

2. R. E. for 1947-48. (i) The contribution proposed from the General funds should be reduced from Rs. 9683 to Rs. 7214.

para 2 (vi) on p. 1 r.f.

(ii) The amount proposed to be adjusted from the A. T. C. grant sanctioned to the Council in 1947-48 should be reduced from Rs. 10,835 to Rs. 9420.

para 2 (viii) on p. 2 r.f.

p 42 g ⓐ

(iii) The Council is permitted to increase the provision made under the head "Expenditure Ordinary" from Rs. 38,870 to Rs. 46,213.

para 2 (ix) on p. 2 r.f.

(iv) Revised with reference to the orders above the R. E. for 1947-48 will close with a Nil balance.

para 4 on p. 3 r.f.

3. B. E. for 1948-49. (i) Education Tax. With a view to enable the Mcl. cl, to meet the entire additional expenditure to be incurred on the introduction of revised scales of pay to the E. E. staff, from its own funds, the Govt. direct the Mcl. cl. to alter the rate of levy of education Tax, in its area, from 3 o/o p.a. to 4 o/o p.a. on the annual rental value of properties, with effect from 1-4-48. The credit taken for receipts under education Tax should be increased from Rs. 12,000 to Rs. 15,200.

para 3 (ii) on p. 2 r.f.

(ii) The Contribution proposed from the General funds should be reduced from Rs. 14,500 to Rs. 7,214.

(iii) The provision made for the gran

of dearness allowance to the E.E. staff at the rates admissible to Govt. the teachers in Govt. schools should be deleted. The provision made under the head "Staff - Salaries and allowances Masters" should be reduced from Rs. ~~[illegible]~~ 41,930 to Rs. ~~[illegible]~~ 40,310. — para 3 (iii) on p. 2 c.f / page 6 c.f

(iv) In view of the unsatisfactory financial position of the Council both under the E.E. and General Accts. The provision made for a sum of Rs. 4,500, under the head "Expenditure - Capital", should be deleted. — para 3 (iv) on p. 3 c.f

(v) Revised with reference to the orders above the B.E. for 1948-49 is expected to close with a deficit of Rs. 11,184. Orders as to how this deficit should be avoided will be issued in due course. — para 5 on p. 3 c.f

(vi) The Council is requested to report, at an early date, the actual balance in the E.E. fund at the end of the year 1947-48.

4. The sanctioned budget for 1948-49 will be as shown in the annexure below.

5. An extract of the remarks of the D.P.I. in paragraphs 3 to 5 of his endorsement read above is communicated to the Council for information and necessary action. — page 1 c.f

25-4-48

26/4/48

Annexure

To
The Commissioner
Srirangam [illegible] Reply [illegible].
The C.R. (with a copy of paras 3 to 5 on p. 1 c.f)
" D.P.I.
" Examiner of L.F. Accts.
" L.A. Dept.

10-5-48

23/12

ANNEXURE

	Rs.
Opening balance (as revised)	Nil
RECEIPTS:	
1. Education tax ...	15,200
2. Other receipts ...	20
3. Govt. grant ...	
(i) under section 37 of the E.E.Act. ...	6,000
(ii) under the proviso to sec. 37 of the Act ...	6,012
(iii) Compensation for the loss of education tax levived as surcharge on profession tax ...	430
(iv) Adjustment from the A.T.C. grant	
4. ~~(xx)~~ Contribution from the General funds	7,214
DEDUCT Refunds.	-20
Amount transferred to capital	
Total ordinary	34,856
Capital:	
Amount transferred from Ordinary	
Total ordinary & Capital	
Total including opening balance	34,856

EXPENDITURE.	Rs.
1. STAFF:	
Salaries & allowances	
Masters	40,310
~~Clerks & servants~~	
Contribution to P.F.	1,600
Edn. tax collection charges	600
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	1,200
Other items	1,680
Equipment	
Furniture & apparatus	100
Library books & maps	50
~~Other items~~	
3. Prizes and scholarships	500
~~4. Repairs to buildings~~	
Total	46,040
Capital:	
Lands & buildings	
Total (ordinary and capital)	
Closing balance (Deficit)	- 11,184

25-4-48

26/4/48

24

25

13

C1

Ref:-A1.5746/48

Municipal Office, Srirangam,
Dated 15-5-48.

ASSISTANT TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPARTMENT
23 MAY 1948

From
Sri V.Lakshmana Ayyar, M.A.,
Commissioner, Srirangam Municipality.

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

Thro'
The Chairman, Municipal Council.

Sir,

Tax - Property - Education Tax - increase in the rate of levy.
Ref:- G.O.No.Ms.1134 Education dated 6-5-48.

38075

In paragraph (3) of the above G.O. the Government have directed the levy of Education tax at 4 percent per annum on the annual value of the properties. I request orders if the direction is under sub section (2) of section 35 of the Elementary Education Act, 1920.

Lakshman
15-5-48

Commissioner.

AK: 15-5-48.

Forwarded:
Rajagopalan
18-5-48.
Vice Chairman in charge.

KBL
24/5/48

15-5-48

E.&P.H. (C.) Deptt.

027 / 2/6 Office

Memo No. 38075-C1/48-1 Edn. D. 26/1-6-48

Education tax - Ml. Cl. Srirangam - Enhancement.

Ref. from the Commr, Srirangam Mty; No. A5-746/48, d. 15-5-48.

The Commr, Srirangam Mty. is informed that the direction in para 3(i) of G.O. No. 1134, Edn, dated 6-5-48, to enhance the rate of levy of education tax is under Sub section 2. of Section 35 of the Madras Ele. Edn. Act 1920, as Amended.

p. 21 c/f of Ⓐ

31/5/48

To

The Commr,
Srirangam Mty.
(Through the C.M.C.)

29.5.48
29/5/48

Copy to the D. P. P.
" Exr. of L.F.A.
(One sc.)

29/5/48

Note:- After issue, may be filed with Ⓐ.

31/5/48

28 15

44000

Ref:-A1.No.5746/48 Municipal Office, Srirangam.
Dated 8-6-48.

ASST. SECRETARY TO GOVERNMENT
14 JUN 1948
EDUCATION AND PUBLIC HEALTH DEPT.

From
Sri.V.Lakshmana Ayyar, M.A.,
Commissioner, Srirangam Municipality.

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

Thro'
The Chairman Municipal Council, Srirangam.

Sir,

Tax - Property - Education Tax - increase in the rate of levy from 1-4-48.

Ref:- G.O.No.Ms.1134 Education dated 6-5-48. (A)

I submit a copy of Council's resolution No.401 dated 26-5-48. I request that the Government may be pleased to pass early orders on the request as the issue of bills for the Ist half-year of ~~1948xxxxx~~ 1948-49 is being delayed on this account.

V Lakshmana
9-6-48
Commissioner.

Forwarded:
Rajagopalan
11/6/48
9-6-48
Vice Chairman in charge.

P.T.O

29

[illegible] [illegible] [illegible] [illegible] 26-5-48

Read: 1948-49 [illegible] [illegible] [illegible] [illegible] [illegible]
6-5-48 [illegible] 1134 [illegible] [illegible] ~~[illegible]~~ [illegible].

தீர்மானம் 401. [illegible] 1947-48, [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible].

2) [illegible] [illegible] 1-1-48 [illegible] [illegible] [illegible] [illegible] [illegible] 30-4-48 [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] 1-5-48 [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible]. (True copy) Sd/ V. Rajagopalan
Vice chairman

V. Lakshmi 9-6-48
[illegible]

16

Translation of Council's resolution: 30 ~~31~~
12 ante

P. 2. ante.

(1) The rate of Edn ~~tax~~ was raised recently. No further increase is therefore justifiable. The Govt. may reconsider their previous orders raising the rate of tax;

(2) The Council's action in action granted enhanced d.a to the teachers with effect from 1-1-48 ~~1-5-48 [illegible]~~ may be ratified. The additional cost involved will be met from the El. funds.

32 Ex. P.H. Cl. Deptt.

Edn. Memo No. 44000-1/48-1 Edn. 8 22/6/48

17

Ads 6/23/x

E.E. fund - Ml. Cl. Srirangam -

Rate of Edn tax - Request for reduction & enhancement of d.a to teachers.

P.1.c. Ref. From the Council, Srirangam Mty; No. 5746/48 d 8-6-48.

The Council, Srirangam Mty, is informed that in view of the unsatisfactory financial condition of the Ml. Cl., the Govt. see no reason to reconsider their orders in para 3(i) of G.O. No. 1134 Edn. d 6-5-48. (p.21 c.f. of (A))

2. The question of granting enhanced d.a to all employees under the service of local bodies is under consideration. Pending a decision on that question, the council's request to grant enhanced d.a to the Ele. Edn. staff ~~is~~ can not be approved.

(under consideration in L.A.) vide para 3(iii) of p.2 n.f. of (A)

To
The Council,
Srirangam Mty.
(thro the C.M.C.)

20/6/48

AS 6-48 21/6/48

22/6/48

8 #13

Schedule of Establishment.

ELEMENTARY EDUCATION.

S. No. (1)	Name. (2)	Scale of pay. (3)	Present pay. (4)	Pay on 1--4—48. (5)
		Rs	Rs	Rs
1	Sri S. Varadaraja Rao ...	30–1–45	36	37
2	S. Krishnamachari (on leave) ... T. K. Jambulingam Pillai (ag.)	„	31	32
3	K. R. Ranganatha Ayyangar ...	„	36	37
4	N. Srinivasa Rao ...	„	33	34
5	T. M. Vaikuntam Ayyangar ...	40-1½-55-2-75	43 + 2 H. M. Allowance	44½ + 2
6	V. S. Ramasami Ayyangar ...	30–1–45	44	45
7	T. N. Subramania Ayyar ...	„	35	36
8	T.V.JambulingamPillai (on other duty) N. Ramasami Ayyangar ...	„	31	32
9	A. Pitchai Pillai ... (to retire on 1—4—48)	„	30	30
10	M. S. Ramasami Ayyangar ...	40-1½-55-2-75	44½ + 2 H. M Allowance	46 + 2
11	D. Ramasami Ayyangar ...	30–1–45	33	34
12	T. S. Sundarachari ...	„	34	35
13	V. Sivasubramania Ayyar ...	„	36	37
14	T. R. Minakshisundaram Ayyar	„	33	34
15	S. N. Damodaran Naidu ...	„	32	33
16	K. R. Srinivasayyar (on leave) N. Subbaraman ...	40-1½-55-2-75	41½ + 2 H. M Allowance	41½ + 2
17	A. V. Ramachandra Ayyar ...	30–1–45	34	35
18	V. Narayana Ayyar ...	„	34	35
19	B. C. Muthukannu ...	„	31	32
20	P. Gopalan ...	„	31	32
21	M. S. Govindarajan (ag.) ...	40-1½-55-2-75	40 + 2 H. M. Allowance	40 + 2
22	K. Subba Rao ...	30–1–45	33	34
23	R. Appusami Rao ...	„	38	39
24	S. Raju Pillai (ag.) ...	„	31	32
25	S. Jembulingam Pillai ...	„	36	37
26	A. Jembunatha Ayyar ...	„	31	32
27	T. Motchu Mary ...	40-1½-55-2-75	44½ + 2 H. M. Allowance	46 + 2
28	K. Sriranganáchar ...	30–1–45	37	38
29	S. V. Alamelu ...	„	37	38

(1)	(2)		(3)	(4)	(5)
30	P. Daisy Grace	...	30–1–45	31	32
31	V. Gajarajam	...	23–1–33	28	29
32	S. Subbammal	...	40-1½-55-2-75	44½+2 H. M. Allowance	46+2
33	M. Amaravathi	...	30–1–45	39	40
34	Ranjitham	...	„	32	33
35	A. Marinayagam	...	„	45	45
36	K. Ammani	...	„	34	35
37	V. R. Nagalakshmi	...	„	31	32
38	Pushparatnam	...	40-1½-55-2-75	41½+2 H. M. Allowance	43+2
39	R. Thangakan	...	30–1–45	45	45
40	A. Sammanasumary	...	„	42	43
41	M. Sivakami	...	„	33	34
42	S. Periammal	...	„	32	33
43	G. Arunal	...	40-1½-55-2-75	43+5 H. M. Allowance.	44½+5
44	D. Sarojini (ag.)	...	„	40	40
45	S. Sarojini (ag.)	...	„	40	40
46	M. Jabamalaimary	...	„	40	40
47	J. Charlotte	...	30–1–45	34	35
48	P. Gnanam	...	„	39	40
49	V. Ratnammal	...	„	45	45
50	T. Rajammal	...	„	37	38
51	S. Estherammal	...	„	44	45
52	V. Bagirathi Bai	...	„	45	45
53	M. Swarnammal	...	„	39	40
54	K. R. Parvathi	...	„	34	35
55	S. Rajamani	...	„	32	33
56	A. Sornam	...	23–1–33	33	33
57	Additional for Melur B. school	...	30–1–45		30 Sanction of Govt. awaited.
58	„ T.V. Koil Girls school	...	„		30
59	Prevocational Instructress for ~~W. Harijan~~ school for [illegible]		„		30

Y'V. Press, Kmu. QH-TE 66-D C.30/13—2—48.

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19 36

G.O.P. 4 [illegible]

Memo No. 60683. C1/48-1. Edn. A. 12-8-48

E.E. Fund - Ml. Cl. Srirangam - Reduction in the rate of Edn. tax - Request for reconsideration.

Ref. from the Commr, Srirangam Mdy; No. 5746/48. dated 10.8.48.

The Commr, Srirangam Mdy. is informed that the Govt. see no reason to reconsider their previous orders in the matter.

To
The Commr,
Srirangam Mdy.
(thro' C.M.E.)

16.8.48

16/8/48

23/8/48

p.1 of f. 18/8

p.32 of f. (A)

Note :- A similar request was negatived in Memo No. 44000 - C1/48-1. Edn. d/ 22.6.48. The Commr's action in having issued tax bills on the strength of the Memo at p.32 of f. (A) is in order and does not require any ratification.

16.8.48

16/8/48

17/8/48

Ref:-B1.10318/48 Municipal Office, Srirangam,
Dated 17/9/48.

DIRECTOR OF PUBLIC INSTRUCTION
24 SEP 1948
C No 2365 B2/48
MADRAS

From

Sri V.Lakshmana Ayyar, M.A.,
Commissioner, Srirangam Municipality.

To

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

Thro'

The Chairman Municipal council and Director of Public Instructions, Madras.

Sir,

Sub:- Audit Report - Elementary Education Fund - Srirangam Municipality 474-48 - sanction for excess expenditure.

I submit a copy of paragraph 4 of the Audit report on the Elementary EducationFund Accounts for 47-48. I request that the Government may be pleased to sanction the excess expenditure of Rs.246-15-0 pointed out in it.

V Lakshmana
20.9.48

Encl: Copy of paragraph xx 4 of the Audit Report.

Commissioner.
17.9.48

~~Forwarded:~~

Note. As the Chairman is not in town this is submitted direct.
V Lakshmana
Chairman Municipal ~~council~~.
Commissioner
20.9.48

Extract from the Audit Report No.L.F.4790/ dated 13-9-48 for the year 1947-48.

PARAGRAPH 4 EXCESS XXXXX EXPENDITURE OVER BUDGET ALLOTMENT.

Government in their order No.G.O.Ms.1134 Edn dated 6-5-48 while sanctioning the revised estimate for 1947-48

p.t.o.

39

p.21 c/f

(B)

and budget estimate for 1948-49 permitted the increase of the provision under the head "Expenditure - Ordinary" from Rs.38870/- to Rs.46213/-. But the actual expenditure during the year, under ordinary, amounted to Rs.46459-15-0 and thus exceeded even the increased allotment by Rs.246-15-0. The sanction of Government for this excess expenditure was not however sought for and obtained.

74920

OCT 1948

Sd/- x x x x x xx
Office of the Examiner of Local Fund Accounts,
Madras.

(True Extract)

C. Lakshmanan
20.9.48

Commissioner.

17.9.48

N. Dis. 2905 Br/48 d/ 7.10.48

Subject: Ele. Education – Srirangam Municipality – Sanction for excess expenditure

Reference: Letter No 10318/48 of 17.9.48 of the Commissioner.

Submitted

VRR

For Director of Public Instruction, Madras

The Secretary to Government
Education & Public Health Depts.

E & P.H (C1) Dept.

Memo No. 74920. C1/48-1. Edn. ~~[illegible]~~ 4/11/48.

E. E. fund – Ml. Cl. Srirangam – R.E. '47-48 – Increase of provision.

(B)

9/5/11

Read. G.O. No. 1134 Edn. d/ 6.5.48.

Ref. from the Commr., Srirangam Mty; No. 10318/48 d/ 17.9.48.
from the D.P.I.; No. 2905-Br/48 dated 7.10.48.

p.1 c/f

p.2 c/f

The Ml. Cl. Srirangam is permitted to increase the provision made (in the R.E. for 1947-48) under the head "Expenditure – Ordinary" from Rs 46213 to Rs 46460."

vide p.r.f.

To
The Commr.,
Srirangam Mty.
(Thro' C.R.C.)
The D.P.I.
The Exr. L.F.A.

3.11.48

3/11/48

4/11/48

9/11

Notes 22 1

14238/38

B.E. 1947-49 – E.E. Fund. Mcl., Srirangam.

page 1 c.f. — From the D.P.I. Rof. No. 74-B3/47-48 d. 5-3-48

The R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the Mcl., Srirangam, call for the following remarks.

2. R. E. for 1947-48 (i) Education Tax

'A' on page 7 c.f. — Credit has been taken for increased receipts with reference to the enhancement of the rate of education tax from two per cent per annum to three percent per annum, with effect from 1.10.47.

page 3 of (D)

(ii) Govt. grant under Section 37 of the E.E. Act. The credit taken is the amount sanctioned in G.O. No. 129 (R) Edn. dated 2.8.47.

page 5 c.f. — not put up

(iii) Credit has been taken for the subsidy of Rs. 7368, sanctioned in G.O.Ms. 2396 Edn. dated 6.11.47.

page 5 c.f.

page 3 of (D)

(iv) The Council has not taken credit for the advance of Rs. 1300, sanctioned in the G.O. at (D), as it is able to balance the B.E. for 1947-48 even without the advance. (The amount has not been drawn by the Council.)

page 3 of (D)

'A' on page 5 of (D)

✓ (v) In view of the remarks of L.A. at 'P' on page 19 c.f. the credit taken for a contribution from the general funds may be reduced from Rs. 9683 to Rs. 7214.

page 5 c.f. ✓

✓ (vi) The amount proposed to be adjusted from the A.T.C. grant sanctioned to the Council in 1947-48, may be reduced from Rs. 10,89 to Rs. 9420 as suggested by L.A.

'A' on p. 7 c.f.

'B' on page 19 c.f.

(vii) Provision has been made for the grant of revised scales of pay and advance increments

K on page 8 c.f.

page 6 c.f.

to the E.E. Staff.

✓ (viii) The provision made under the head "Expenditure - Ordinary" is in excess of that in the sanctioned budget. The increase which is mainly due to the grant of revised scales of pay to the E.E. staff may be approved.

X' on page 3 c.f.

page 12 of (B)

(ix) The R.E., as submitted by the Council, is expected to close with a balance of Rs. 3884. This amount would have been refundable to Govt. in the usual course, as the Council has been paid a subsidy of Rs. 7368 in 1947-48. But revised with reference to the suggestions made in sub-paras (v) and (vi) above, the R.E. for 1947-48 is expected to close with a nil balance. The Council need not be asked to refund any portion of the subsidy paid to it until the actual balance in the E.E. Fund on 1-4-48 is known.

page 3 of (D)

wf M

3. B.E. for 1948-49. (i) Education tax. Credit has been taken for increased receipts with reference to the orders in (D).

'Z' on page 8 c.f.

✓ (ii) The contribution proposed from the General funds may be reduced from Rs. 14,500 to Rs. 7214, as suggested by L.A.

✓ p 5 c.f. 10000 ordy capital

'Z' on p 19 c.f.

✓ (iii) Provision has been made for the grant of dearness allowance to the E.E. staff at the enhanced rates, recently sanctioned to Govt. servants in G.O.Ms. 99 Fin. d 29.1.48. The question of permitting local bodies to pay dearness allowance to their employees at the enhanced rates is still under consideration. The provision made by the Cl. for the purpose, may be deleted and it may be asked to reduce the provision made in the B.E. for 1948-49 for the payment of dearness allowance to the E.E. staff ~~was~~ from Rs. 12,060 to Rs. 10,440.

'T' on page 6 c.f.

wf

12,060
1620
10,440 ✓

23

C ✓ (iv) As the B.E. for 1948-49 is expected to close with a large deficit, the E.E. Acct. cannot afford to incur any capital expenditure. The provision made under the head "Expenditure - Capital" may be deleted.

'P' on page 9 c.f.

wf ✓

(v) Revised with reference to the suggestions made above, the B.E. for 1948-49 is expected to close with a deficit of Rs. 14,384. L.A. may be requested to state whether ~~any~~ portion of the anticipated deficit may be avoided by adjusting a portion of the A.T.C. grant, likely to be sanctioned to the Council in 1948-49. If this is not feasible, the Council will have to be paid a subsidy towards that portion of the deficit which is caused by the payment of dearness allowance to the E.E. staff.

✓

3-120
3

✓ 4. The enhancement of education tax ordered in G.O. No. 2396 Edn. d 6.11.47 is not adequate to meet the entire additional expenditure on the grant of revised scales of pay to the E.E. staff, which is now estimated to be ~~[illegible]~~ about Rs. 6,000 p.a. The enhancement of tax already sanctioned fetches only Rs. 3200 p.a. It is therefore necessary to enhance the rate of education tax still further, from 3 o/o p.a. to 4 o/o p.a. with effect from ~~1-4-48~~ (A.Y.3) . The total additional revenue will then be adequate [illegible] the entire additional expenditure on ~~[illegible]~~ revised scales of pay. For orders whether this may be [illegible] [illegible].

page 39 (D)

(The figures given by the Council on page 1 of (D) are not correct)

Rs 12,000 1948-49
8850 1947-48
3150

May be ordered
wf

12,000
3200
8800

14005

KVR 7/4

LOCAL ... DEPT.
1948
SECRET

5. If the suggestion at 4 above is approved the deficit in the B.E. for 1948-49 will be reduced to Rs. 11,184. The question of granting a subsidy to the Council towards this deficit may be considered after the actual balance in the E.E. Fund on 1-4-48 is known.

6. L.A. and Finance may see for remarks.

NM 5/4/48 S

wf 6/4/48 L.A. Fin.

E & P. H. up. No. 17433/48-1-G-Edn
6/4/1948

L.A.Dept (C).

Para 2(v) of the note of E.P.H.Dept. on p. 1 above:-

The ~~restriction~~ reduction of the contribution from the General Account to the Elementary Education Account from Rs 9683 to Rs.7,214/- in the R.E. for 47-48 is the same as that agreed to by this Dept.

para 3(b) of G.O. at (W)

Para 2(vi) of the note of E.P.H. Dept on p. 1 above.

The proposal to adjust a sum of Rs.9,420/- from the arrear toll compensation grant in 1947-48 is the same as agreed to by this dept.

Para 10(a) of G.O. at (W)

Para 3(ii) of the note of E.P.H. Dept. on p. 2 above:-

The contribution of Rs 7214 from the General Account ~~of Rs.7,214/-~~ to the Elementary Education Account ~~XXXXXXXX~~ proposed in the B.E. for 1948-49 ~~proposed~~ is the same as agreed to by this dept.

para 3(b) of G.O. at (W)

Para 3(v) of the note of E.P.H. Dept on p.3 above:-

Please see para 10(b) of G.O.No.575, L.A. dated 25-3-48. (W)

It is not possible to make any adjustment from the arrear toll compensation grant.

Para 4 of the ~~Exx~~ P note of E.P.H. Dept. on p.3 above:-

No special remarks are called for in this Dept.

With the above remarks, the file may be passed on to Fin. Dept. u.o.

9.4.48

Fin

9.4.48

Fin (Exp.A)

12/4

LAcco. 4005-48-1

Please see the notes on pp 1-4 above.

The proposals of E & P.H. at M on p 2 and A on p 3 above may be agreed to in this dept.

16.4.48

17.4.48

SPA

18/4/48

SPA

ASST. SECRETARY TO GOVERNMENT
14 APR 1948
29776 EA
FINANCE DEPARTMENT

EA

Fin U.O. 29776 LA-1 of 18/4/48

E&H(ea)

Why L.A. and Finance above may be perused.

2. The Council may now be directed

ASST. SECRETARY TO GOVERNMENT
28904
19 APR 1948
EDUCATION AND PUBLIC HEALTH DEPT.

KB

19/4/48

24

to enhance the rate of education tax from 3 o/o p.a. to 4 o/o. with effect from 1-4.48. as suggested at 'A' on page 3 ante..

3. As regards the anticipated deficit in B.E. for 1948-49, orders as to how the deficit ~~may~~ should be avoided may issue after the actual balance in the E.E. Fund on 1-4-48 is known.

4. A draft order is submitted for approval.

25-4-48

26/4/48

S

27/4/48

3p

27/4/48

SECRETARY, EDN. AND P.H. DEPT.
6 - MAY 1948
GOVERNMENT OF MADRAS

TSA
2.5.48

M. (Edn)

M. (L.A.)

4/5

[illegible]

(1) Number of pages ....

(2) Date of repair ....

(3) Initials of the Repairer..............................

MADRAS RECORD OFFICE

Government of Madras

DEPARTMENT

G.O. No.	Press
B.P. No.	Mis.
Dated	19

Not to be folded or roughly handled