

Law (1925) Department.
Education

Biology SERIES.

G.O. No.

1008

DATED

16/6/25

[Despatch Abstract.]

Budget Estimate 1925-26

Elementary Education fund - Municipal Council, Saidapet - approved.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	1464						
	13.5.24						

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	2025						
	24.11.25						

R.O.P.No. 12 B-5-/24-25, dated 14th April 1925.

Budget estimate 25-26 - Elementary Education fund - Municipal Council, Saidapet.



Submitted.

L. En / 200 C
17/4/25

The sum of Rs.3650 taken credit for ~~xx~~ in the Budget estimate for 1925-26 as the proceeds of the education cess may be allowed to stand with reference to G.O.No. 1633 Law (Education) dated 24th October 1924.

3. With reference to sub para (3) of G.O.No. 1464 Mis., Law (Education) dated 13th September 1924 the council's contribution from municipal revenues for 1924-25 under capital should be Rs.2,200 but in the Revised estimate for 1924-25 the council has shown only Rs.200 and there is no entry on the debit side under the same item.

4. The credit taken for a Provincial contribution of Rs.5,000 in the Budget estimate for 1925-26 may be deleted since there is no provision in the Civil Budget estimate for 1925-26 to sanction the payment of a subsidy.

G.O. No. 708 En

9.2.25

G.O. No. 1633 En

24.11.24

Ms 2.6

infra

5. In view of the fact that sanction was originally accorded for the levy of the Education cess in 1922, though the Council deferred the same to the succeeding years and as the Council's contribution from Municipal revenues towards the Elementary Education fund has been fixed at Rs.948, the Chairman's request to utilise a portion of the Education cess towards the maintenance of the existing schools may be considered favourably. Otherwise the council's contribution from general revenues has to be increased.

6. With reference to sub ~~xxx~~ para (2) of G.O.No. 1464 Mis., Law (Education) dated 13th September 1924 the Council should take credit for a sum of Rs.167 in the actuals of 1923-24 as "appropriation from Government grant unspent balance". Credit should be taken.

1(a)

under the same item in the Revised estimate for 1924-25 for a sum of Rs.45.

Z.R. Sundararaj

for Director of Public Instruction.

To

The Secretary to Government,

Law (Education) Department.

P.V.S. 15/4



DEPARTMENT.

Received 192 . Registered 192

Subject.

ENCLOSURES.

No. *Three.*

Spare copies

No. *72 Ge/25*

Station *Saidapet*, Dated the *2nd March* 192 *5*.

From (Name) *S. K. Abdul Razack Sahib Bahadur,*

(Designation) *Chairman, Municipal Council,*

Saidapet.

To The Secretary to the Government of Madras,

Law (Education) Department.

Fort Saint George, Madras.

Sir,

Through

The Director of Public Instruction, Madras

and

The District Educational Council, Saidapet.

Sir,

I have the honor to invite a reference to G.O.No.1121 L.E dated 10-7-24 ordering the distribution of provincial subsidies to local bodies for the maintenance of Elementary Schools under their control and to state that the total amount of subsidy payable to this Municipality under the proviso to Section 37 of the Madras Elementary Education Act of 1920 is only Rs.3,609/- as shown in the margin, while the recurring expenditure on the schools is Rs.6,380/- as per the

Total
Rs.3,609/-

Voted items. .. Rs.3,295/-

Non-voted items. Rs. 314/-

199 in

revised estimate for the current year.

2. When Saidapet was constituted into a Municipality in 1921, only one girls' school, viz., Puliur, for the maintenance of which a recurring subsidy of Rs.314/- was being paid to the Saidapet Taluk Board, was transferred to this Council along with the provincial subsidy. In the course of the year 1921-22, the Municipal Council took over the management of the Saidapet Hindu Balika Patasala at the request of the ratepayers and residents of Saidapet. The school consists of a staff of six teachers with a strength of 200 pupils. My Council applied to Government for a subsidy equivalent to the Government grant that was being paid to the school when it was under private management. Just then, however, Government sanctioned the opening of two girls' schools, one in Saidapet and the other in Mambalam, and the entertainment of an additional teacher for the Puliur Girls' School. The subsidy sanctioned for these purposes amount to Rs.828/- as shown in the margin. My Council which

G.O. No. 918 L.E
5.8.22

Saidapet Girls'	Rs.300/-	@ Rs.25/- per mensem.	expected at --
Mambalam	300/-		least the ----
Puliur	228/-	@ Rs.19/- per mensem.	continuance of
Total	Rs.828/-		the Government

grant for the Hindu Balika Patasala in the shape of provincial subsidy was disappointed at the small amount sanctioned by Government for the Saidapet Girls' School and made a representation to Government on the matter. The representation does not appear to have been fully considered by Government, but the Council was permitted to utilise, on the maintenance of the Hindu Balika Patasala, Saidapet, the provincial subsidy sanctioned for the opening of the Saidapet Girls' School and for the entertainment of an additional teacher in the Puliur Girls' School.

4

(A)

13

3. The Council has duly opened a girls' school in --- Mambalam out of the provincial subsidy but I may point out that in this case, too, the recurring expenditure comes to Rs.528/- as against the provincial subsidy of Rs.300/-. ---- Subsequently my Council applied to Government for the payment of a subsidy for taking over the management of an Adi-Dravida Boys' School in Mambalam which the management were not able to run. Government, however, permitted the Council to take over the school and maintain it from its own funds. In ---- consideration of the usefulness of the institution and the undesirability of allowing it to be closed, my Council ----- decided, in spite of its slender resources, to take over the school. The Council put up a thatched building for the ---- school at a cost of Rs.41/- and the annual cost of maintaining it comes to Rs.468/-. It is unfair that Government which was paying a grant-in-aid for the institution when it was under private management should have altogether withdrawn its aid after the management passed into the hands of the Council.

the school ?

4. The subjoined statement shows the amount of expenditure in the schools under my Council's management and it will be seen therefrom that the total expenditure on recurring items is Rs.6,252/-. I have to point out that when the Council took over the management of the Hindu Balika Patasala (Saidapet Girls' School) it was under the impression that the Government would continue its grant-in-aid in the shape of provincial subsidy and that it could utilise the proceeds of the education cess which the Council had then resolved to levy but the imposition of which had to be deferred till the --- current year with a view to avoid a sudden large increase in the incidence of taxation soon after the constitution of the Municipality.

5. It is far from the desire of my Council to absolve itself from any reasonable contribution from its general revenues to the elementary education fund. On the other hand the Council is eager to do all in its power to maintain the existing schools in an efficient condition and to expand elementary education with a view to the introduction of compulsory elementary education at no distant date, without at the same time impairing the other services, such as sanitation, lighting and water supply which demand, on account of the proximity of the town to the City of Madras, an ever increasing expenditure from its income. It may not be out of place for me to mention here that in deference to the wish of the Government of Madras, my Council has agreed to lose a large portion of its legitimate income from tolls and be content with small contributions from the Corporation of Madras and the Chingleput District Board.

6. In the circumstances set forth above, I request that Government will be pleased, in consideration of the fact that the Council took up the Hindu Balika Patasala in 1921 i.e., the year in which the Elementary Education Act was brought into force and that it took up the Mambalam Adi-Dravida School in 1923 on the assumption that the proceeds of the education cess could be utilised on the maintenance thereof, to permit the Council to spend at least one-half of the proceeds of the education cess on the maintenance of the existing schools reserving the other half and the entire Government contribution under Sec.37 for utilisation towards the expansion of elementary education. Even then my Council would have to contribute to the elementary education fund more than Rs.1,000/- per annum from its general revenues, while the maximum contribution fixed by Government in their order No.1633 (Law) Education dated 24-20-24 is only Rs.948/-.

5- 6 6 25
7. On these lines, the Budget has been prepared which
I have the honor to submit for favor of sanction.

I have the honor to be,

Sir,

Your most obedient servant,

Sy. Abdul Braq

Chairman.

Enc. ~~1~~ 3

M.K.

Extract from the Proceedings of the Municipal Council,
Saidapet, passed at a meeting held on
the 28th day of February 1925.

No. 26.

READ:—

Elementary Budget Education Budget of Saidapet Municipal
Council for the year 1925-26.

RESOLUTION:—

Sanctioned.

S. K. Abdul Razack.
Chairman.

(True copy)

Sy. Abdul Razack
Chairman.

Do
2/3

ced
Law (Education) Department.

Endorsement No. 699 C/25-1 dated

Referred to the Director of Public
Instruction for remarks.

(By order)

Assistant Secretary to
Government.

To

The Director of Public Instruction.

Ch 72 2/25 Income 8
 Budget Estimate of Elementary Education Fund for 1925-26.
 Saidapet Municipality.

SUMMARY.

	Opening Balance.	Receipts.	Expenditure.	Closing balance.
1	2.	3	4	5
1. Ordinary.	907	8473	9164	216+4572133
2. Capital.	-	10,000	10,000	-

RECEIPTS.

Actuals of 1923-24	Revised estimate 1924-25.	Heads.	Budget estimate for 1925-26.	Remark
167	* 1621	Ordinary.		
		1. Education tax.	3,650	
		2. Fines and penalties under Elementary Education act.		
		3. Income from investments, etc.		
		4. School fees.		
		5. Endowments.		
		6. Contributions.		
		7. Other receipts.		
		8. Government grants.		
		(1) Under Section 37 of the Elementary Education Act.		
167	45	(2) Under the proviso to Section 37 of the Act.	3,609	3298+ 514. 3609
1,560	3,609	9. Contribution from the General Account of the Local Body.	1,000	
3,326	1,843	10. Temporary allowance to teachers sanctioned by Director of Public -- Instruction.	214	
	214			
4,886	7,287	Total.	8,473	

Capital.

		1. Government grants.	5,000
		2. Endowments and contributions.	
		3. Loans.	
200	2 200	4. Contribution from the general account of the Local Body - Ordinary.	5,000
-	200	Total.	10,000

* Opening balance.

3976
1843
2133

2133
216-
us
2394

B 9

(a)

Expenditure.

Actuals of 1923-24.	Revised estimate 1924-25	Heads.	Budget estimate 1925-26.	Remarks
		1. Staff.		
		Salaries and allowances.		
2,540	4,080	Masters.	6,048	
210	240	Clerks and servants.	360	
		Contribution to Provident Fund.		
		Travelling allowance.		
		Stipends of teachers sent for training.		
		2. Contingencies and equipments.		
		Contingencies.		
737	1,450	House rent.	2,016	
60	230	Other items.	240	
		Equipment.		
	300	Furniture and apparatus.	400	
		Library books and maps.		
		Other items.		
		3. Prizes and scholarships.		
-	80	4. Repairs to buildings.	100	
		5. Interest on and repayment of debt.		
<u>3,547</u>	<u>6,380</u>	Total ordinary charges.	<u>9,164</u>	
		<u>Capital.</u>		
		1. Land and buildings.	10,000	
		2. Equipment.		
		Furniture and apparatus.		
		Library books and maps.		
		Other items.		
		Total.	<u>10,000.</u>	

4,886
 35-47
 1339
 167
 1506

10/4/25 (10)
Number of schools having as the highest class.

Eighth Standard.	Eighth Standard.	Sixth Standard	Fifth Standard	Fourth Standard	Third Standard	Second standard	First standard.
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1. Number of schools on the date of submission of the Budget. - 1 - 1 3 - - "

2. Number of schools proposed to be opened in the ensuing year. - - - - 1 1 - - "

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.

Total number of teachers is 17 as detailed below.

1	Teacher	on Rs. 50-0-0.
1	"	" 26-0-0
1	"	" 25-0-0
1	"	" 23-0-0
1	"	" 22-0-0
2	"	" 21-0-0 each.
4	"	" 20-0-0 each
1	"	" 19-0-0
1	"	" 18-0-0
1	"	" 17-0-0
2	"	" 15-0-0 each.
1	"	" 13-0-0

17 Teachers.

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.

(i)	1 Music Teacher	on Rs. 30/-
	1 Teacher	" 13/-
(ii)	2 Teachers.	" 25/- each.
	1 Teacher	" 20/-

5. If the pay of the existing teachers is proposed to be revised, the total number of teachers whose pay will be affected showing the present and the proposed scale of pay and the extra provision made for the purpose.

	Existing scale.	Proposed scale.
1 Teacher.	50-0-0	51-8-0
1 "	26-0-0	29-0-0
1 "	25-0-0	27-8-0
1 "	23-0-0	25-0-0
1 "	22-0-0	24-0-0
1 "	21-0-0	25-0-0
1 "	21-0-0	22-0-0
1 "	20-0-0	22-0-0
3 "	20-0-0	21-0-0 each.
1 "	18-0-0	19-0-0
1 "	17-0-0	18-0-0
2 "	15-0-0	16-0-0 each.
1 "	13-0-0	14-0-0

The pay of 16 teachers is proposed to be revised. An extra provision of Rs. 312/- is made for the purpose.

Municipal Office, Saidapet. Advance copy to Government. Letter under submission through Director of Public Instruction, Madras.
Dated 2nd March 1925.

5/2

S. Asha Rao
Chairman.

Subject.

Elementary Edn.

Funds — 1925-26

Nb: d: — Saidapet.

11-2 e-b

C. (20.0) C, from the D. P. D., Ro. P. 12-B-3

14-4-25

Municipal contribution.

The amounts approved for

para 3 of G.O. No.

1464 L.E

13.9.1924

1924-25 were Rs 1,776 under "Ely."

Education — Ordinary" & Rs 2,200 under

"Capital". These have been altered

into Rs 1,843 & Rs 200 respectively in

the Revised Estimate. With refer. to the

budget approved in G.O. No. 1251 Ed., dt

2.9.24 — p. 8 of slip (E) —, a contribution

of Rs 200 should have been shown

in the estimate of 1923-24 under "Capital"

These may be pointed out to the

council. The contribution for 1925-26

(Rs 1,000 under "Ordinary" & Rs 5,000 under

"Capital") calls for no remarks

2 Education cess.

The Council was first authorized

to levy the cess in 1922. It did

not act on the authorization, but came

up in 1924 with a fresh proposal

for taxation which was approved in

G.O. No. 1633 Ed., dt 24th Oct. 1924. In

this order it was stipulated

(1) That the Council should continue

G.O. No. 708 L.E

9.6.22

E

to contribute to the Edu: Ed: Fund a sum of Rs 9 48 from its revenues —
 (ii) That the proceeds of the cess & the equivalent Government contribution being intended for expansion of elementary education within the municipal area should not be diverted for the upkeep of existing schools.

3 The two conditions mentioned above are invariably inserted in all orders sanctioning the levy of the Education tax. The Saidapet M.C. Council submits p. 2 b c. b with refer: to the second condition

(a) that it was first permitted to levy the tax in 1922 the year following that in which the Elementary Education Act came into operation; and that

(b) that shortly afterwards, it took over the management of two ^{aided} schools viz, the Hindu Balika Pathashala, ^{Saidapet} & the Advi-Dravida School at Marudhanam for which practically the only subsidy which made available was a sum of Rs 528; &

(c) that as the maintenance of these two schools costs the Council much more than Rs 528 it might be allowed to utilise a portion of the tax proceeds in the maintenance of

the existing schools. (12)

4 The D. P. D. recommends that the Council's representation may be para 5, p. 1 e. f. favourably considered. In view of the fact that the Saidapet Council was formed only in 1921 and in view of the circumstances that after its coming into existence it has provided these elementary schools against the single school that had previously existed in the area, it is submitted that ~~some~~ relaxation of the condition cited in Paragraph 2 (ii) ^{Suba} may be allowed. The Council binds itself to

Paragraph b - p. 5, et. Contribute to the Edu: Ed: Fund a sum not less than Rs 9 48 with refer: to paragraph 2 of G.O. No. 1633 S., d/ 24-10-24.

5 The Council proposes ^{to open} two additional schools in 1925-26 and this would raise the ^{total} number to five as against one in 1921.

6 Drafts below may go to L.S.C. for acceptance.



14019

Law Ed: No 1200C-1

1925. 25

Submitted to Lig. with ref. to (A) above.

15/5/25
16.5

A32

The actual contribution for ex. con in 1923-24 was Rs 3326 under 'Ordinary' and Rs 200 under 'Capital'. The omission of the latter figure in the budget is probably a mistake.

2. It is true, that the Council has provided only Rs 2043 (Rs 1843 under 'Ordinary' & Rs 200 under 'Capital') in 1924-25 against Rs 3976 (Rs 1776 under 'Ordinary' & Rs 2200 under 'Capital') approved in the budget for that year, but it has to be noted that it proposes to contribute in the current year a sum of Rs 6000 or much more than what it should contribute viz Rs 948.

In view of this fact Law (Edu) may be requested not to insist on raising the contribution as now provided for 1924-25.

3. Subject to the above remarks the draft may be accepted and the file returned to Law (Edu) no.

Law (Edu) no. 14019
25/5/25
L. Edu 1590C
26/5/25

Law (Edu) no. 14019
25/5/25
L. Edu 1590C
26/5/25

involved the deletion of sub-paragraph (a) of the draft. As a matter of principle it is desirable that the figures once approved do not undergo constant fluctuation. If once allow this reduction, local bodies may not conform to rules. In the

verified from the annual accounts.

vide p. 1 supra

3976
2043
1933

L. Edu 1590C
26/5/25



14

L. Edu

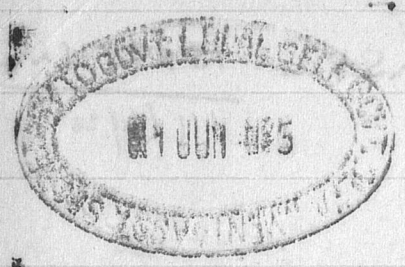
15

(19)

Present case, unless the financials of the Council are very shabby L. S. G. may be requested to agree to the draft being issued as it is.



Law Edu 1200C-1
26/5/25



15595

3976
2043
1933

vide para 2 of L. Edu note 4

vide note (D) under L. Edu 1552Lm
6-5-25

para 4 of L. Edu 1552Lm

The acceptance of Law (Edu)'s proposal will still further reduce the balance and this certainly is after all the necessary working balance (Rs 3400).

26.5.25
L. Edu
26.5.25

A32
If the contribution in 1924-25 is taken to be the figure approved in the S. S. budget of that year the Council will have to find an additional sum of Rs 1933 for its funds and this would be difficult under the present financial circumstances. The general budget for the current year closes with a balance of Rs 5604 or only Rs 214 more than the previous year. The Council has framed its budget on the assumption that it will be able to collect the whole demand and taxes. It is doubtful whether it can do so seeing that it collected only 81 p.c in 1923-24 and 83 p.c in the year previous to it.

If it fails to realize the expected income, the balance under general funds will certainly diminish. In these circumstances

(a) With refer. to the
budget approved in G. E. No:
1464 Lam (Ed.), of the 13th
Sep. 1924, an contribution
from municipalities reserves of
Rs 200 out of Rs 2,000 should be
shown ~~under~~ in the accounts
of 1923-24 & in the Revised
Estimates.

Estimate for 1924-25
respectively/ under receipts
in the 'Capital' Section of
the budget.

(a) Credit should be taken
for a sum of Rs 167 and of
Rs 45 in the actuals for
1923-24 & in the Revised
estimates for 1924-25 respectively/
under "Appropriation from
Government Grant - unspent
balance"

2. For the special circumstances
mentioned in the Chairman's
letter, the Govt. will not
object to a portion of the
proceeds of the education
tax being utilized for the
maintenance of the existing
schools in the municipality.

[Signature]
18/5/25

18 JUN 1925

To the D.P.D.
- C.M.C., Panaji
- P.D.E.C., Chingleput
- L.S.S. Dept.
- Ex. of L.S. Accts.

When given for copying
When copied
When examined
When signed

192

READ AGAIN G.O. No.
192

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT ... A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH RITTO.

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IN ORIGINAL.

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