

Laos (Edu.) (1926) Department.

Ordg. SERIES.

G.O. No. 120

DATED 27-1-26

[Despatch Abstract.]

Elementary Education Fund.

Municipal Council, Kumbakonam —
Debit of the pay of office establishment
and collection staff — orders passed.

LOCAL SELF GOVERNMENT DEPARTMENT.

Received 192 Registered 192

Subject.

EARLY AMENDMENT -- THE ELEMENTARY EDUCATION ACT --
 URGED -- KUMBAKONAM MUNICIPALITY.

ENCLOSURES.

No. *One*

Spare copies

Refer *22* No. *45*
EC *8/24*

Station *Kumbakonam* Dated the *13th August 1925* 192

From (Name) *M.R.Ry. M.C.N. Muthukumara Chettiar Avl.,*

(Designation) *Chairman, Municipal Council,*

Kumbakonam.

To The Secretary to the Government of Madras,

Law (Education) Department.

Through The Director of Public Instruction, *Madras.*
 Sir,

With reference to G.O.No.862 Law (Education) dated 20-5-1925 communicating copies of the opinion of the -- Advocate General on Section 33 of the Madras Act VIII of 1920, (The Madras Elementary Education Act), I have the honor to forward herewith a copy of the resolution of the Taxation and Finance Standing Committee of this Council No.1 dated 17-7-1925.

2. The Schedule of Education establishment hitherto maintained by this Council consisted of (i) the supervising staff; (ii) the office staff; and (iii) the collection

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

staff. The details of the staff are furnished below:

(i) The supervising staff: One Superintendent on Rs.60/- per mensem and one peon on Rs.12/- per mensem---for the supervision of Elementary Schools;

(ii) the office staff: Two clerks on Rs.27--1½--42 and one peon on Rs.12/- per mensem for the office work and for the maintenance of the accounts; and

(iii) the collection staff: Four bill collectors on Rs.17½--1Rs--22½, one warrant officer ~~and~~ on Rs.35/- and one peon on Rs.12/-, for the collection of the Education tax.

3. There being about 30 Elementary Schools under the council's management and a keen watch having to be exercised over their proper working, a full time officer of the grade of a Supervisor is considered absolutely necessary and the Committee has therefore permitted the retention of the supervising staff mentioned in item (i) above, and decided upon the disbandment of the rest of the staff, (with the exception of four bill collectors), with effect from 1-8-1925, pending the amendment of the Elementary Education Act.

4. The Government have ordered that the Elementary Education Fund should be maintained separately. Accordingly, a separate cash book, cheque book and other records such as the establishment Audit Register, Service Register of school masters, and Tools and Plant Register are being maintained separately in this municipality. Besides these, a number of special registers are maintained to watch the progress of the compulsory education scheme ie., census list, absentee statements, register of boys of school age to be brought under compulsion, register of boys not yet attaining school age, progress register of admissions and withdrawals, prosecution registers and the like. About 20 special registers are thus maintained.

A special staff of two clerks and one peon is found absolutely essential for maintaining these registers and for carrying on the correspondence relating to the fund, as the ordinary office establishment is too inadequate to do the work. The Committee has, however, ordered the disbandment of the special staff temporarily, with effect from 1-8-1925, in view of the fact that the General Fund of the Municipality does not admit of the expenditure on that account. The Committee has also sanctioned the retention of the four bill collectors, but ordered the charges to be met out of the General Fund, with effect from 1-8-1925 as, without the additional bill collectors, the progress of tax collection is likely to be retarded.

5. In this connection, I may state for the information of Government that the Committee, having regard to the heavy strain thrown on the General Funds, is of opinion that it is fair and equitable that the cost of the collection staff must be apportioned among the several services ie., General Management, Water & Drainage and Education, which derive benefit of the staff. The rate of property tax in force in this municipality being 8½% on the annual rental of properties, and those of the Water and Drainage and Education taxes being 5½% and 2½% respectively, it is but proper and necessary that the expenditure on the staff should be debited to these three different services, in proportion to the rates of the ~~levied and the amount of taxes~~ ^{levied and the amount of taxes} appropriated for each service. With this principle in view, the council distributed the entire collection staff to the three services in its resolution No.1 dated 23-12-1924, and in making such a distribution, ~~one~~ warrant officer, one peon and four bill collectors fell to the share of the Education Fund, which was maintained out of that fund.

detailed above and hitherto
ation Fund, in pursuance of the

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resolution of the council of the 25th December 1924, is necessary for the working of the compulsory Education system and for maintaining the Elementary Education fund separately and I pray that the Government may be pleased to take up the question of amending Section 33 of the Elementary Education Act, at a very early date, so as to admit of the expenditure on the establishment also from the Elementary Education Fund, thus letting free the --- General Fund of the Municipality from the heavy strain of maintaining the whole staff.

7. It is further requested that the expenditure incurred from the said fund on the above establishment for the last four months & upto 1-8-1925 may also be kindly admitted.

I have the honor to be,
Sir,

Your most obedient servant,

M.N. Subbarama

Chellu

S.S.14-

Chairman. 148

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14/8/25
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14 AUG 1925

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Proceedings of the Kumbakonam Municipal Finance and Taxation Standing Committee passed at its ordinary meeting held at 5-30 P.M. on Friday the 17th July 1925.

(R) (G) 1. Read G.O.No.862 Law (Education) dated 20-5-1925, on the Elementary Education Budget for 1925-26, G.O.No.953 Law (Education) dated 8-6-1925 communicating the opinions of the Advocate General regarding the expenditure on the Elementary Education Fund and the Office Note thereon regarding the following alterations in the Schedule of establishment paid out of the Education Fund:---

- (a) disbandment of the staff except the Education Superintendent and his peon referred to in para 4 of the letter of the Director of Public Instruction dated 27-4-1925 to Government and the four bill collectors to be paid from general funds,
- (b) making the post of the Superintendent of compulsory Education permanent.

(Resolution)

R e c o r d e d.

In view of the opinion expressed by the Advocate General, the Committee requests Government to take steps for the early amendment of Section 33 clause (2) of the Elementary Education Act.

(a) Disbandment as per specification approved with effect from 1-8-1925.

Bill Collectors will be paid from general funds.

Section 42 of the Municipalities Act of '20. Further the collection of

(P.T.O)

Education cess

(True Copy)

S.S.

M. K. Krishnakumara
Chairman.

14 AUG 1925

CF. 30-41,000-8-2-24.

LAW (EDUCATION)

DEPARTMENT.

Received



192

Registered

192

Subject.

A. No. 3806 A

21/10/25

6/6/25

Early amendment of the Elementary Education Act - Reference

from the Chairman, Municipal Council, Kumbakonam.

ENCLOSURES.

No.

original

Spare copies

R.C. No. 1781-B/25.

Station Madras, Dated the 3rd October, 1925. 192

From (Name) R. G. GRIEVE, Esq., M.A., F.R.C.S.

(Designation) As: DIRECTOR OF PUBLIC INSTRUCTION.

To The Secretary to the Government of Madras,

LAW (EDUCATION)

Department.

Sir.

In submitting herewith letter Ref.No.45/24 dated 13-8-25 from the Chairman, Municipal Council, Kumbakonam, I have the honour to state that the cost on account of the office and collection staff cannot be debited to the Elementary Education Fund, as such expenditure cannot be considered as direct expenditure on Elementary Education as defined in the rules framed under Section 3(v) of the Madras Elementary Education Act of '20. The item will be included under 'Management' which is a legitimate charge on the general revenues of the Municipality - Please see Section 42 of Part II of Schedule IV of the District Municipalities Act of '20. Further the collection of

Education cess

(P.T.O)

Education cess does not contemplate the entertainment of a special staff for the purpose. Please see G.O.No.681 Law (Education) dated 5-6-22.

2. [Once a charge is permitted, the Municipality will try to charge to the Elementary Education Fund all sorts of expenditure. Some expenditure on establishment is necessary. The issue is as to the source from which such expenditure should be met - from the Elementary Education Fund or general revenues. For the reasons stated above, I consider that it should be ~~charged~~ charged to the latter head.

3. The expenditure incurred by the Council from the Elementary Education Fund in 1924-25 and 1925-26 (up to 1-8-25) on the office and Collection staff is reported to be Rs.2,175/-

I have the honour to be,

Sir,

Your most obedient servant,

A Rama Rao
for Director of Public Instruction.

M.R.P.5/10.

Law (Education) Department

(C.No.3806-A) From the D.P.I., R.C.No.1781B dated 3rd October 1925.

Subject:-Debit to the Ely.Edn.Fund of the cost of office establishment and collection staff employed by the Muncpl.Council Kumbakonam.

A reference has been made to the Adv.Gl. to reconsider his opinion in G.O.No.953 dated the 8th June 1925. For orders whether this file may lie over till a decision on the general question is arrived at.

N.K.17-x-25

C.R.17-x-25
V.T.K 18-x-25

The Advocate General's opinion has since been received.

2. The Muncpl.Council, Kumbakonam, proposes to debit to the Ely.Edn.Fund the cost of:-

(1) One Superintendent on Rs.60 a month and one peon on Rs.12 a month.

(2) Two clerks on Rs.27-11-42 and one peon on Rs.12 (staff disbanded from 1-8-25)

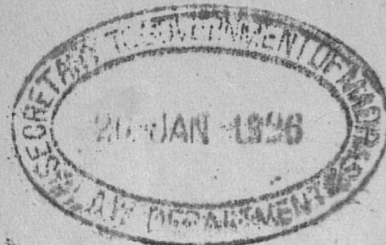
(3) ³/₂ Bill Collectors on Rs.17-1-22, one Warrant officer on Rs.35 and one peon on Rs.12 for the collection of education tax. (services of warrant officer and peon dispensed with on 1-8-25 and the pay of the bill collector ordered to be met from general funds from that date)

3. Item(1) above No objection need be taken to the proposal.

4. Item(2) above For the reasons given in para 4 of the Chairman's letter, sanction may be accorded to the debiting to the Ely.Edn.Fund of the pay of one clerk on Rs.27-11-42 employed in connection with the scheme of compulsory Ely.Education.

(L)

5.11.26



Handwritten notes on the back of the envelope:

- Top left: $\frac{a}{2571}$
- Top center: $V-TK$
- Top right: 26.1
- Bottom left: A circular postmark from "NEW YORK" dated "JUN 19 1964".
- Bottom center: M_2
- Bottom right: A large handwritten signature, possibly "Dr. M. M."

Law (Education) DEPARTMENT.

Ely. Edn. Fund. --

Municipal Council, Kumbakonam--
debit of the pay of office establishment
and selection staff-orders passed

” ” ” ” ” 192

C. No. 3806A From the _____, No. _____, dated _____ 192_____

” ” ” ” ” ” 192

" " " "" "" "

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ORDER.
MIS

No. 120, dated 27-1- 1924

The Govt are pleased to permit the municipal council, Kumbakonam, to debit to the ~~ply. & dn.~~ ^{under its control,} fund the cost of the undermentioned establishment:

- (1) One Superintendent on Rs. 60 a month and one peon on Rs. 12 a month.
- (2) One clerk on Rs. 27-11-42 for the maintenance of registers relating to the introduction of compulsory ~~ply.~~ education.

The ~~University~~ expenditure incurred on office establishment up to 1-8-25 *in excess of the scale sanctioned above* should be met from the general funds of the Muncpl. Council.

2. Under the procedure laid down in G.O.No.681 L.E. dated 5-6-22, the education tax is treated as an addition to the general taxes levied by the Muncpl.Council and is assessed and recovered along with the latter.

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The employment of special establishment
for the collection of education tax
is ~~un~~necessary. The proposal of the ~~un~~necessary
to debit to the ~~ely. 2d. fund~~ and the cost
of the collection staff mentioned in
the Chairman's letter cannot be
entertained.

To
The C.M.C., Kumbakonam
The D.P.I.
The Exr. of L.F. Accounts
The P.D.E.C., Tanjore

(Copy for file)

DESPATCHED

18 JAN 1926

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