Scott. II-29—27,064—25-11-25.

Law (1926) Department.
(Education)

Ordinary SERIES.

G.O. No. 1778

DATED 13-9-1926

6

12

[Despatch Abstract.]

Budget 1926-27.

Elementary Education Fund, Municipal Council, Coimbatore approved.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Go 846 [illegible] dE 19-5-25 Go 102 Mis dE 23-1-26 Go 847 Mis dE 26-5-24							

FURTHER PAPERS.

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

L. Edn 1913C
18/6/26.

Budget estimate for 1926- 7 - elementary Education fund, Munici
Council, Coimbatore.

18 JUN 1926
LAW DEPARTMENT

O.P. No. 22 B-3/25-26, dated 12th June 1926.

102/26
139/26

pp 4-6 infra

S u b m i t t e d.

2. The sum of Rs.10,500/- taken credit for in the Budget Estimate for 1926-27 under Education tax may be allowed to stan subject to the sanction of Government for the levy of the Education cess. The credit taken in the Budget estimate for 1926-27 for the equivalent Government contribution should be deleted as the Government contribution is payable only in the year next after that in which the tax is levied.

p 4 infra
under consideration
file in L&G.

3. The credits taken for Provincial contribution under the proviso to Section 37 both in the Revised estimate for 1925-26 and in the Budget estimate for 1926-27 should be reduced to Rs.10,042 as shown below, the amount in the latter case being liable to revision with reference to the subsidy payable towards the allowance of Rs.4

p4 infra

Verified

1. G.O.No. 545 Law (Education) dated	17-4-25	Rs.3,385 ✓	✓
2. " 546 Law (Education)	17-4-25	5,049	
3. Allowance of Rs.4		1,608	
		10,042	

1 A

In addition to this sum credit may also be taken for a Provincial grant with reference to G.O.No. 1435 Law (Education) dated 19th August 1925.

pp 6-7 9-XVI
GO No. 846 L&E
19-5-25

4. In the budget approved in G.O.No. 846 Law (Education) dated 19th May 1925 the council's contribution for 1925-26 was fixed at Rs.13,792 (Rs.13,592 under ordinary plus Rs.200 under capital). In the Revised estimate for 1925-26 the council's contribution is shown as Rs.18,900 (Rs.12,600 plus Rs.6,300).

p4 infra

B

With reference to para 2 of G.O.No. 102 Mis., Law (Education) dated 23rd January 1926 the council should credit to the Elementary Education fund a sum of Rs.6,890 being the balance of contribution for 1924-25. Since the sum of Rs.18,900 shown in the Revised estimate for 1925-26 is in excess of the councils contribution of Rs.13,792 fixed in G.O.No. 846 Law (Education) dated 19th May 1925 by Rs.5,108 (Rs.18,900 -13792)

pp 6-7
XVII 95

2

the balance of Rs. 1782 (Rs.6890 - 5108) has still to be credited to the Elementary education fund.

p 4 infra 5. The sum of Rs.5,800 taken credit for in the Revised estimate for 1926-27 as Government grants under capital may be allowed to stand with reference to G.O. No. 739 Law (Education) dated 30th April 1926.

p 4 q

T

A Rama Ray
16/6

for Director of Public Instruction.

To

The Secretary to Government,
Law (Education) department.

P.V.S. 16/6
16/6

3/

End
2.3.26

R. O. C. No. ~~1708~~ of 25
9/2

Municipal Office,
Coimbatore.

Dated 26th February 1926.
27

FROM

M. R. Ry.
Rao Sahib C. S. Ratnasabapathy Mudaliar Avl.,
Chairman, Municipal Council,
COIMBATORE.

To

The President,
District Educational Council,
Coimbatore.

Enclosure:— One

SIR,

Budget for 1926-27.

pp 4-5 infra

I have the honour to forward herewith a copy of the Elementary Education Budget for 1926-27 and to request that the same may be submitted to Government.

2. In the revised estimate for 1925-26 Rs.6,300/- has been provided under Capital Expenditure to meet the cost of constructing Thorayer street School building as instructed in G.O. No.102 Mis., ~~L &~~ M., Edn., dated 23-1-1926. The provision made in 1924-25 could not be utilised in that year as the plan and estimates were not ready and hence the work has been done in 1925-26.

(B)

3. In the Budget estimate for 1926-27 provision is made for the levy of an Education tax of ½ per cent on the annual value of buildings and lands and at 0-2-0 per rupee on the Profession tax.

4. The details for the Elementary Education Scheme will be sent shortly in consultation with the District Educational Officer.

DESPATCHED
27 FEB. 1926

I have the honour to be,
Sir,
Your most obedient servant,
27/2/26
Chairman.

18900
13792
5108

6890
5108
1782

Summary of the Elementary Education Budget for 1926-27.

	Opening Balance.	Receipts.	Expenditure.	Closing balance	Remarks.
	Rs.	Rs.	Rs.	Rs.	
I. Ordinary	345	44150	23150	21,000	
II. Capital	..	6,300	6,300	..	

RECEIPTS.

Actuals of 1924-25	Revised estimate for 1925-26.	Heads.	Budget estimate for 1926-27
Rs.	Rs.	I. Ordinary.	Rs.
		1. Education tax.	10,500
		2. Fines and penalties under the Elementary Education Act.	
		3. Income from investments.	
		4. School fees.	
		5. Endowments.	
		6. Contributions.	
11		7. Other receipts.	
		8. Government Grant:-	
283		1. Under section 37 of the Ely. Edn. Act.	10,500
9708	10642 10345	2. Under proviso to section 37 of the Act.	10042 10,345
10597	12600	9. Contribution from the general accountof the Local Body.	12,805
20599	22945		44,150
		II. Capital.	
		1. Government Grant.	5,800
		2. Endowment and contribution.	
		3. Loans.	
213	6300	4. Contribution from the General account of the Local Body.	500
213	6300	Total	6300 ~~(12000)~~

20690
10500
31190
20084
11106

12600
6300
18900

5

EXPENDITURE.

Actuals of 1924-25.	Revised estimate for 1925-26.	Heads.	Budget estimate for 1926-27	Remarks.
		I. Ordinary.		
		1. STAFF:-		
		Salaries and allowances.	18000	
16583 ✓	17900	Masters.		
		Clerks and servants.		
		Capitation allowance.		
		Contribution for provident fund.		
		Gratuity.	300 ✓	
		Travelling allowances.		
		Stipends for teachers sent for training.		
		2. Contingencies & equipment:-		
		Contingencies.		
2290 ✓	2200	House rent.	2370 ✓	
1332 ✓	1600	Other items.	1580 ✓	
		Equipment:-		
18 ✓	100	Furniture & apparatus.	100	
24 ✓	100	Library books & maps.	100	
39 ✓	100	Other items.	100	
35 ✓	100	3. Prizes & scholarships.	100	
278 ✓	500	4. Repairs to buildings.	500	
		5. Interest and repayment of debt.	- -	
20599 ✓	22600 ✓	Total ordinary charges.	23150 ✓	
		CAPITAL.		
..	5800	1. Land & buildings.	5800	
		2. Equipments:-		
213 ✓	500	Furniture & apparatus.	500	
		Library books & maps.		
		Other items.		
213 ✓	6300	Total capital charges.	6300 ✓	

	Number of schools having as the ~~highests~~ highest class.							
	Stan~~a~~dards.							
	8th	7th	6th	5th	4th	3rd	2nd	1st
1. Number of schools on the date of submission of the budget.	..	..	..	8	10	8	1	..
2. Number of schools proposed to be opened in the ensuing year.	Nil.							
3. Number of teachers employed in all the schools under the management ofthe local body on the date of submission of the budget.	79							
~~3~~4. The scales of pay in force.	Rs.35-3-50, 25-1-30, 22-½-25, 20-½-22, 18-½-20, 7, 6, 40, 35, 30, 22-8-0, 19-8-0, 12.							
~~4x~~5. Number of teachers in each scale.	2 on Rs.35-3-50; 6 on 25-1-30; 11 on Rs.22-½-25; 10 on 20-½-22, 33 on Rs.18-½-20; 2 on Rs.7; 9 on Rs.6, 1 on ~~R~~s.35/- 1 on Rs.30//- 1 on Rs.22-8-0 1 on Rs.19-8-0, 1 on Rs.12/-, 1 on Rs.40							
4. Number of additional teachers proposed to be employ_ed:- I in existing schools.	1 on Rs.35-3-50, 3 on Rs 20-½-22 and 2 on Rs.18-½-20, 1 on Rs 8/- , 1 on Rs 7 and 1 on Rs.6/-.							
II in schools to be newly opened during the ensuing year and their scales of pay.	Nil.							
5. If the pay of existing teachers is proposed to be revised, the total number of teachers whose pay will be affected ~~shwing~~ showing the present and proposed scales of pay and the extra provision made in the budget.								

DISTRICT EDUCATIONAL COUNCIL
Roc 556/25
MAR 2 1926
COIMBATORE

DISTRICT EDUCATIONAL COUNCIL
APR 28 1926
COIMBATORE

DIRECTOR OF PUBLIC INSTRUCTION
3-MAY 1926
MADRAS

B. 22 B-3
20 26.

7

Law (Education) Deptt.

pp 1-2 c.f

1913 C - From the D.P.I., R.O.P. No. 22 B-3/25-26, dated 12-6-1926.

Budget - 1926-27 - Elementary Education Fund - Municipal Council, Coimbatore.

13592 org
13792

p 5-6 of (XVI)

The Municipal contribution for 1925-26 should be Rs. 20, 682 under 'ordinary' and 'capital' together made up of

(i) the contribution of Rs. 13,792 shown in the budget approved in G.O. No. 846 L.E., d. 19-5-26

and (ii) the arrear contribution of Rs. 6,890 for 1924-25 ordered to be credited in G.O. 102 L.E., d. 23-1-1926.

13

p 4 c.f

In the revised estimate for 1925-26 the council has ~~shown~~ shown only a contribution of Rs. 18,900 (Rs. 12,600 under 'ordinary' and Rs. 6,300 under 'capital'). It may be asked ~~to be asked~~ to increase this by Rs. ~~xxx~~ 1,782. The contribution shown in the budget estimate for the current year is acceptable. The council proposes to levy education cess and the details of the scheme for the expansion of ~~the~~ elementary education ~~expan~~ will be submitted later. A draft order is submitted. It may be sent to L.S.G. for acceptance.

p 3 c.f

BVL 29/6 B 30.6.26

3/7/6

Edn uo 913C-1 1.7.26

18919

SECRETARIAT ... 1 JUL 1926

LSG uo

L.S.G

The contributions shown in the Elementary Education budget are the same as those provided in the Council's general budget. - The Law

put up in the linked file

Department proposes to ask the Council to raise the Contribution for 1925-26 by Rs 1782 with reference to G.O.s no 846 Law (Edn) d 19.5.26 and ~~G.O.~~ no 102 Law (Edn) d 23.1.26 - ~~[illegible]~~.

XVI

B

~~as~~ Para 4 of the Audit report on page of the latter G.O. assumes that the Contribution for 1924-25 is Rs 17700 on the basis of the revised estimate for that year on page 5 and 6 of G.O. no 846 L(E) d 19.5.26. The E.E budget for 1924-25 approved in G.O. no. 847 Law (Edn) 26.5.24 provides for a Contribution of only Rs 13040. Only this Contribution can be enforced. Law (E) Deptt may be requested to omit para (3) of the draft order.

XVI

R

20/7

16.7.26 16.7.26

Law (Edn) no

22.7.26

L&E no 18919-1 Bn
22.7.26

Education Deptt.

L. Ed 2327 C
23/7/26

~~The statement of L.S.G. that the contribution shown only in the budget estimate can be enforced cannot be accepted~~

With refer. to L.S.G. note above, it is submitted that ~~the~~ the contribution shown by the Council - whether it be in the revised estimate or in the budget estimate (for a particular year) ~~should~~

SECRETARY TO GOVT. OF MADRAS
22 JUL 1926
DEPARTMENT

B2

F

P

p 7 of G.O. No 847 LE 26.5.24 A
pp 5-6 of G.O. No 846 (XVI) 19.5.25 B
B
p 2 of G.O. No 102 LE 23-1-26 C
page 19 B

should not be allowed to be reduced without the specific sanction of Govt. - c.f. Paragraphs 2 and 4 of G.O. No. 1138 Law (Education), dated 11-8-1923. The relevant figures for 1924-25 are as follows:-

A	Budget estimate for 1924-25	Rs. 13,040	8040 + 5000
B	Revised estimate for 1924-25	17,700	12500 + 5200
C	Amount actually contributed according to audit report	10,810	10597 + 213

The auditor rightly interpreted Rs. 17,700 as the correct figure since that appeared in the later of the two Government orders and pointed out that the difference between B and C (Rs. 6,890) should be paid into the elementary education fund. The Government issued orders accordingly. The municipal council has accepted this and L.S.G. also agreed to the revised estimate figure (Rs. 17,700) --vide entries on the margin of that department's note at page 9 of G.O. No. 846 Law (Education), dated 19-5-1925. Unless there be special reasons, it is unnecessary to interfere with the orders passed on the audit report. L.S.G. may be requested to say if they will kindly agree to the draft order issuing as it stands.

17,700
10,810
6,890

13

(XVI)

SECRETARY TO GOVT. LOCAL SELF GOVT.
28 JUL 1926
21908

21.7.26

Edn no 4130-2
27.7.26
28.7.26

L. S. G

Under Section 38(2) of the Elementary Edn. Act 1920, it is only the order of Govt. on the E.E budget that is binding on the local bodies. The same principle has been repeated in para 2 of G.O. No 1138 Law (Edn) dated 11. 8. 23.

(F)

2 In para 4 of this G.O. however the Govt. Law instructed the Examiner of Local Fund Accts to see that the Contributions fixed in the orders of Govt. reviewing the budget or in subsequent orders are actually paid into the Elementary Edn. funds. The Govt. do not pass orders on revised estimates. The revised estimate is no authority and is only a basis on which the budget figures for the next year are arrived at.

3 The question whether Contributions shown in the revised estimates are binding on local bodies ~~has been~~ was raised so early as April 1924; and this Dept has always held the view

that the budget alone is binding - vide

(W) (1) notes on page 13 of G.O. No 589 L(E) dated 15. 4. 24

(S) (2) notes on pages 13 and 14 of G.O. No 709 Law (Edn) d 8. 5. 24

(D) (3) notes on pages 6 and 7 of G.O. 1289 Law (Edn) 7. 8. 24 &

(Y) (4) notes on pages 8 & 9 of G.O. No 1285 Law (Edn) d 9. 7. 26.

As the question is likely to arise frequently it is necessary to have a definite decision on the point.

KR 13.8.26 Ram 13.8.26.

(F) Para 4. of G.O. No 1138 Law (Edn) dated 11th August 1923 mentions the order of Govt reviewing the budget Estimate or subsequent orders - The Revised Estimate is no Estimate & is not binding.

2. While L.S.G may not object to local bodies paying a little more than what is approved in the budget they cannot agree to local bodies being compelled to pay the amount provided in the Revised Estimate. The budget Estimate alone is binding.

3.

Subsection (2) of Section 38 of the Madras Elementary Education Act, 1920, is specific. It says that the Governor in Council may pass such orders as he thinks fit in respect of the budget and the local authority concerned shall be bound to carry out all such orders. Perhaps Finance or Law (Dr) may be consulted.

[...] GOVT [...] 18 AUG 1926 [...] DEPARTMENT

3. It may be added that G.O. No 102 Law (Edn) dated 23rd January 1926 did not come to L.S.G for acceptance.

(B) (It has not been usual to send orders on audit reports to L.S.G. for acceptance)

4. The El. Edn fund of the Coimbatore Munl Council for 1926-27 is expected to close with a plus balance. It is not therefore a question of want of funds but merely a question of principle. Law (Edn) may be requested to consult Law (Dr) and circulate the file to me

JBor 14/8

CBL 14.8.26

~~Secy~~ ✓
Law (Edn) Dp 14/8

No 21908-1132
16.8.26

Law (Edn) — Edn 2651 C/16 8/10

The point of view of this Dept: is set out at pp 2 & 3 ante. L.S.G. ~~has~~ ~~raised the question whether the contribution~~

EXAMINER
C/1536
3-SEP-1926
LOCAL FUND ACCOUNTS

p. 6 ante

contends that the figures ~~approved~~ in the budgets approved by the Govt. are alone binding on local bodies and ~~that~~ that the figures in the ~~revised~~ estimates are of no consequence. Unless it is considered necessary to obtain the opinion of Finance at the O.S. drafting, as suggested by L.S.G., L.S.G.'s point of view may be concurred in and the draft issued with ~~the~~ the omission of paragraph 3.

B
28.8.26

We may accept the view of L-SG ~~as~~ on pages 5 & 6 above as a working rule hereafter. There is some force in the stat. that the revised estimate is not ~~a~~ (sanction) "Estimate" ~~[illegible]~~ which is binding, but is only a forecast for the purpose of framing the budget Estimate of the subsequent year. If this view is accepted, the Ex. L.F. Accounts may see the papers so that he may note the decision for future guidance.

Yes
V.TK

CA
1.9.26

V.TK
1.9
Ex. L.F. Accts

L. Edn No. 1913C-3
2/9/26

~~8~~ 14

Seen & returned with thanks.

2/9/26.

Law (Ed:)

Law (Edn)

The draft may issue, para 3 being omitted

10.9.26

CR 10/9

Exn no. 556-1 10/9/26.

10 SEP 1926
DEPARTMENT

L. Ld 2928 C 10/9/26

Sectt. II-5 (b)—6,004—25-11-25. (6)

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When despatched ..		

Law (Education) DEPARTMENT.

Budget - 1926-27 -
Elementary Education Fund -
Municipal Council, Coimbatore -
Approved.

READ AGAIN G.O. No. ...., dated 192
" " " " .... " 192

READ ALSO:—

C. No. 1913 C From the ...., No. ......, dated 192
" " .... " " .... " .... " 192
" " .... " " .... " .... " 192

ORDER. No. 1778, dated 13 . 9 1926

Misc.

pp 4-5 cf.

puc f

The budget estimate for the year 1926-27 of the elementary education fund under the control of the municipal council, Coimbatore, is approved subject to the following remarks:-.

(1) The credit ~~tk~~ taken ~~in the budget estimate for 1926-27~~ for a sum of Rs. 10,500 under 'Education tax' is allowed to stand subject to the sanction of the Government for the levy of the tax in the municipality. The credit ~~tkx~~ taken for ~~an equivalent~~ Government contribution under section 37 of the Madras Ely: Edn Act should be deleted as this is payable only in the year following that in which the tax is levied.

(2) The credit taken for Provincial contribution under the proviso to section 37 of the Madras Elementary Education Act, 1920, in the revised estimate for 1925-26 and in the budget estimate

for 1926-27 should in each be reduced to Rs. 10,042, the amount for 1926-27 being liable to revision with reference to the subsidy payable towards the allowance of Rs. 4 to teachers. Credit should also be ~~given~~ taken in both the years for the Provincial subsidy payable on account of the manual training class in weaving attached to the municipal elementary school for Devangas in Coimbatore.

G.O. No 1435 LE
19-8-25 (A)

(3) The council should ~~have~~ contribute to the elementary education fund in 1925-26 a sum of Rs. 20,682, under 'Ordinary' and 'Capital' together, made up of the contribution of Rs. 13,792 ~~shown in the budget~~ approved in G.O. No. 846 Law (Education), dated 19-5-~~1926~~, 1925 and the arrear contribution of Rs. 6,890 for 1924-25 ~~ordered to be credited~~ mentioned in G.O. No. 102 Law (Education), dated 23-1-1926. The contribution ~~shown in the revised estimate~~ for 1925-26 should therefore be raised by Rs. 1,782.

XVI

omit pp 5-6 of Rs. 13,592
200

12600
6300
18900
1782
20682

Brue
29/6 3
30.6.26

3/7/6

To

The C.M.C., Coimbatore. ✓ } With copy of budget pp. 4 - 5. C. 1.
" P.D.E.C. ✓ "
" D.P.I. ✓
" Exr. of L.F. Accts. ✓
" L.S.G. Deptt. ✓

DESPATCHED
14-SEP

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When examined
When signed } 192 .

12

READ AGAIN G.O. No. . DATED
192 .

CURRENT NO.

ENCLOSURES TO G. No.

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

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED OF, BEING MEANT FOR DESPATCH IN ORIGINAL.

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