

Education and Public Health

(194⁵) Department.

Miscellaneous **SERIES.**

G.O. No. 202. Education.

Dated 8th February 1945.

Order as pp 27-28 CF

[Despatch Abstract.]

Budget Estimate - 1945-46 - Elementary Education Fund - Municipal Council, Virudhunagar - Orders passed.

Back papers.

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

Further papers.

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

Office of the
Director of Public Instruction,
Madras.

P.86 B3/44-45 dated 12-12-1944.

Sub: Elementary Education Fund - Budget Estimate for
1945-46 - Municipal Council, Virudhunagar.

Submitted.

2. Both the Revised Estimate for 44-45 and the Budget Estimate for 1945-46 are explained by the Commissioner in his covering letter to the budget (copy enclosed).

3. Revised Estimate for 1944-45:-

It seems that the increased credit under "contribution from General Funds" has been taken because a sum of Rs.10,350/- has been transferred to capital. This transfer to capital is made since provision has been made for Rs.25,000/- under "capital - lands and buildings" for construction of a school building to the Kottaipatti Central School. The Commissioner of the Municipality has been asked to construct a building, costing not more than 16,000/-. Therefore the credit taken for Rs.24,000/- under "Contribution from General Funds" may be reduced to Rs.15,000/- and credit taken as amount transferred to Capital to Rs.1350/- instead of 10350.

4. The expenditure under "ordinary" is in excess of the sanctioned budget. Sanction of Government should be obtained for the excess expenditure.

5. With reference to para 3 supra the provision made under "capital - lands and buildings" may be reduced to Rs.16,000/-

6. Budget Estimate for 1945-46:-

In view of the increased expenditure the request of the council to increase the education tax may be accepted.

7. Even after an increased contribution from general funds the expenditure under "ordinary" is in excess of the receipts.

8. Steps should be taken to develop the incomplete Muslim Higher Elementary School into a complete one and to introduce prevocational subject in the school.

9. Playground and garden space are inadequate in the Sivankoil street girls' school. Early steps should be taken to rectify this defect.

10. Time scales of pay are allowed. Leave salary and dearness allowance are paid.

for Director of Public Instruction.

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

k.h.12-12.

From
Sir P. Doraiswamy Mudaliar, B.Sc.,
Commissioner, Virudhunagar Municipality,
Virudhunagar.

To
The Director of Public Instruction,
Madras.

Hoc.A.7570-44 dated 29-11-1944.

Sir,
Budget Estimate - Elementary Education Fund - 1945-46 -
Virudhunagar Municipal Council.

I am forwarding herewith the budget estimate relating to the Elementary Education Fund of the Virudhunagar Municipality for the year 1945-46 and the revised estimate for 1944-45 in duplicate accompanied by the prescribed summary and statement.

The provision made in the Budget in regard to staff, equipment, accommodation, etc. is based on the actual requirements of each school as reported by the Inspecting Officers. The provision made for repairs to buildings relates to the buildings owned by the municipal council.

The schedule of establishment of the municipal elementary schools on the date of the budget, a statement showing the full details in regard to each item of expenditure under Household and other items in the budget and a copy of municipal council's resolution No.591 dated 27-11-1944 are enclosed.

A sum of Rs.25,000/- has been provided in the Revised Estimate for the construction of a new building for the Kottaipatty Central School. A philanthropic gentleman of this place has promised a donation of Rs.16,000/- for this purpose and this has been taken credit in the Revised Estimate. Plans and Estimates have been submitted to the Director of Public Instruction for the proposed building and the matter is under correspondence with him. The construction will be commenced after obtaining his approval.

It may be seen from the budget estimate for 1945-46 that the receipts under the elementary education account are not sufficient to meet the recurring charges and that large amounts have to be transferred from the general account to balance the budget. The proceeds from the education tax per year comes to Rs.10,000/- and including the equivalent Government grant and other subsidies the average annual income will be less than Rs.21,000/- whereas the pay and dearness allowance of teachers alone come to Rs. 31,700/- In addition the council has to meet contingent charges which are inevitable. As such the contribution from the general account increases year by year which is a big strain on the general account. So the council has resolved to enhance the rate of education tax from two annas in the rupee of tax for general purposes to four annas in the rupee with effect from 1-4-1945. Government are being addressed separately for according approval to the proposal. In the meantime no credit has been taken in the Elementary Education Budget for the increased rate of tax. If the proposals are approved the income from education tax for 1945-46 may come to Rs.20,000/-.

Sd. --
Commissioner.

Copy of resolution No.591 dated 27-11-44 of the Virudhunagar Municipal Council.

Sub: Budget Estimate relating to the Elementary Education Fund of the Virudhunagar Municipal Council for the year 1945-46. Resolution. Passed. The council resolves to increase the Education tax from 2 annas per rupee on the property tax for general purposes to 4 annas per rupee with effect from 1-4-1945.

(Sd.) V.V. Ramaswamy,
chairman.

(True Copy)

Sd. --
Commissioner.

(True copy.)

Director of Public Instruction,
Madras.

Sub: Elementary Education Fund - Budget Estimate for
1945-46 - Municipal Council, Virudhunagar.

Submitted.

2. Both the revised estimate for 44-45 and the Budget Estimate for 1945-46 are explained by the Commissioner in his covering letter to the budget (copy enclosed).

3. Revised estimate for 1944-45:-

It seems that the increased credit under "contribution from general funds" has been taken because a sum of Rs.10,550/- has been transferred to capital. This transfer to capital is made since provision has been made for Rs.25,000/- under "capital - lands and buildings" for construction of a school building to the Kottaipatty Central School. The Commissioner of the municipality has been asked to construct a building costing not more than Rs.16,000/- under "contribution from general funds" may be reduced to Rs.16,000/- and credit taken as amount transferred to capital to Rs.16,000/- instead of Rs.10,550/-.

4. The expenditure under "ordinary" is in excess of the sanctioned budget. Sanction of Government should be obtained for the excess expenditure.

5. With reference to para 3 supra the provision made under "capital - lands and buildings" may be reduced to Rs.16,000/-.

6. Budget estimate for 1945-46:-

In view of the increased expenditure the request of the council to increase the education tax may be accepted.

7. Even after an increased contribution from general funds the expenditure under "ordinary" is in excess of the receipts.

8. Steps should be taken to develop the incomplete Muslim Higher Elementary school into a complete one and to introduce vocational subject in the school.

9. Playground and garden space are inadequate in the Sivankoil street girls' school. Early steps should be taken to rectify this defect.

10. Time scales of pay are allowed. Leave salary and dearness allowance are paid.

For Director of Public Instruction.

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

11-12-44

Report on the existing condition of Board Elementary schools in Trichinopoly Taluk Board.

(i) Staff: (a) Adequacy and suitability:-- Out of 124 teachers employed under the Taluk Board, 92 are trained and 32 are untrained. As the number of untrained teachers is very large, the staff has to be considered to be inadequate and unsuitable.

(b) Salaries:--The following are reported to be the scales of pay obtaining in the Taluk Board:

Secondary grade trained teachers:	Rs.25/1/50	No graded
Elementary Higher Grade do.	Rs.22/-	time scale
Elementary lower grade. do.	Rs.20	of pay.
Elementary Higher grade trained but failed.	Rs.18/	
Untrained teachers.	Rs.15/-	

The rates of salaries do not appear to be quite adequate. A liberal time-scale of pay may attract qualified teachers for appointment.

(ii) Accommodation:--Out of 89 schools in the Taluk Board, 30 are held in buildings owned by the Board, 41 in rented buildings, and the remaining 18 in temples, chavadies, etc., Twenty of these schools are also reported to be not accessible to depressed classes. The accommodation provided cannot therefore be considered adequate and suitable.

(iii) Equipment. The supply of equipment may be said to be fair on the whole.

K. R. S. S. S. S. S.
District Educational Officer
Trichinopoly. 19

K.R.18/1

VIRUDHUNAGAR MUNICIPALITY.

Budget Estimate of the Municipal Elementary schools.
1945-46.

	Opening balance.	Receipts.	Charges.	Closing balance.
Ordinary	728	38210	38870	68
Capital		6350	6350	

Municipal Office,
Virudhunagar,
28-11-1944.

W. S. S. S. S.
Commissioner,
Virudhunagar Municipality.

Original.

..I A T I C A D

Contributions from

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[illegible]

Heads.

CHARGES

Budget estimate for 1945-46.

Ordinary.

*Rs.320 towards rent of previous year paid during 1944-45.

C A P I T A L.

11,197	25,000	1. Lands and Buildings.	5,000
439	1,000	2. Equipment.	
	100	3. Furniture & apparatus	1,000
	250	4. Library books & maps	100
		5. Other items	250
		Total	6,350
11,636	26,850	Total Ordinary & Capital	45,220
39,755	60,190	Closing balance	68
1,158	728	Total including closing	9,000
40,913	60,918	balance	45,288

Municipal Office,
Virudhunagar,
28--11--1944.

H. W. ...
Commissioner

Schedule of Establishment of Municipal Elementary Schools, Virudhunagar. 1945-46.			Schedule of Establishment of Municipal Elementary Schools, Virudhunagar. 1945-46.		
S. No.	Post.	Scale of pay.	Pay on 1-4-45.	Dearness allowance.	Total.
I. Rao Sahib M.S.P.S. School.					
1.	Headmaster - S.G.	25- 2/2- 45.	35)	10	47
	Duty allowance		2)		
2.	Assistant H.G.	20-1/2-24-2/2-30.	26	10	36
3.	-do-	-do-	26	10	36
4.	-do-	-do-	26	10	36
5.	-do-	-do-	21	10	31
			136	50	186
II. Kottaiappatti Central School.					
1.	Headmaster - S.G.	25 - 2/2 - 45.	35)	10	47
	Duty allowance		2)		
2.	Assistant - H.G.	20-1/2-24-2/2-30.	20	10	30
3.	-do-	-do-	26	10	36
4.	-do-	-do-	24	10	34
5.	-do-	-do-	30	10	40
6.	-do-	-do-	22	10	32
7.	-do-	-do-	24	10	34
8.	-do-	-do-	21	10	31
			204	80	284
III. Muhammedan School.					
1.	Headmaster - S.G.	25 - 2/2 - 45.	31)	10	43
	Duty allowance		2)		
2.	Assistant S.G.	-do-	25	10	35
3.	-do- H.G.	20-1/2-24-2/2-30	26	10	36
4.	-do-	-do-	26	10	36
5.	-do-	-do-	24	10	34
6.	-do-	-do-	21	10	31
			155	60	215
IV. Rosalpatti Road School.					
1.	Headmaster - S.G.	25-2/2-45.	35)	10	47
	Duty allowance		2)		
2.	Assistant H.G.	20-1/2-24-2/2-30.	21	10	31
3.	-do-	-do-	24	10	34
4.	-do-	-do-	24	10	34
5.	-do-	-do-	22	10	32
6.	-do-	-do-	20	10	30
			148	60	208
V. Kathalampatti School.					
1.	Headmaster S.G.	25-2/2-45	27)	10	39
	Duty allowance		2)		
2.	Assistant H.G.	20-1/2-24-2/2-30.	24	10	34
3.	-do-	-do-	21	10	31
4.	-do-	-do-	20	10	30
5.	-do-	-do-	24	10	34
			118	50	168

Schedule of Establishment of Municipal Elementary Schools, Virudhunagar. 1945-46.			Schedule of Establishment of Municipal Elementary Schools, Virudhunagar. 1945-46.		
S. No.	Post.	Scale of pay.	Pay on 1-4-45.	Dearness allowance.	Total.
I. Rao Sahib M.S.P.S. School.					
1.	Headmaster - S.G.	25- 2/2- 45.	35)	10	47
	Duty allowance		2)		
2.	Assistant H.G.	20-1/2-24-2/2-30.	26	10	36
3.	-do-	-do-	26	10	36
4.	-do-	-do-	26	10	36
5.	-do-	-do-	21	10	31
			136	50	186
II. Kottaiappatti Central School.					
1.	Headmaster - S.G.	25 - 2/2 - 45.	35)	10	47
	Duty allowance		2)		
2.	Assistant - H.G.	20-1/2-24-2/2-30.	20	10	30
3.	-do-	-do-	26	10	36
4.	-do-	-do-	24	10	34
5.	-do-	-do-	30	10	40
6.	-do-	-do-	22	10	32
7.	-do-	-do-	24	10	34
8.	-do-	-do-	21	10	31
			204	80	284
III. Muhammedan School.					
1.	Headmaster - S.G.	25 - 2/2 - 45.	31)	10	43
	Duty allowance		2)		
2.	Assistant S.G.	-do-	25	10	35
3.	-do- H.G.	20-1/2-24-2/2-30	26	10	36
4.	-do-	-do-	26	10	36
5.	-do-	-do-	24	10	34
6.	-do-	-do-	21	10	31
			155	60	215
IV. Rosalpatti Road School.					
1.	Headmaster - S.G.	25-2/2-45.	35)	10	47
	Duty allowance		2)		
2.	Assistant H.G.	20-1/2-24-2/2-30.	21	10	31
3.	-do-	-do-	24	10	34
4.	-do-	-do-	24	10	34
5.	-do-	-do-	22	10	32
6.	-do-	-do-	20	10	30
			148	60	208
V. Kathalampatti School.					
1.	Headmaster S.G.	25-2/2-45	27)	10	39
	Duty allowance		2)		
2.	Assistant H.G.	20-1/2-24-2/2-30.	24	10	34
3.	-do-	-do-	21	10	31
4.	-do-	-do-	20	10	30
5.	-do-	-do-	24	10	34
			118	50	168

No.	Post.	Scale of pay.	Pay on 1-4-45.	Dearness allowance.	Total.	Date of next increment.
VI. Seththinayagapuram School.						
1.	Headmaster - H.G.	20-1/2-24-2/2-30.	26)	10	38	
	Duty allowance		2)			
2.	Assistant H.G.	-do-	30	10	40	
3.	-do-	-do-	30	10	40	
			88	30	118	
VII. Gandhipuram School.						
1.	Headmaster S.G.	25-2/2-45	25)	10	37	
	Duty allowance		2)			
2.	Assistant H.G.	20-1/2-24-2/2-30.	30	10	40	
3.	-do-	-do-	21	10	31	22-8-45
			78	30	108	
VIII. Kottaiappatti Feeder School.						
1.	Headmaster H.G.	20-1/2-24-2/2-30.	23)	10	35	7-6-45
	Duty allowance		2)			
2.	Assistant "	-do-	23	10	33	
			48	20	68	
IX. Sivankoil Street Boys' School.						
1.	Headmaster S.G.	25 -2/2-45	29)	10	41	
	Duty allowance		2)			
2.	Assistant H.G.	20-1/2-24-2/2-30.	26	10	36	
3.	-do-	-do-	26	10	36	
4.	-do-	-do-	26	10	36	
5.	-do-(Mistress)H.G.	25-1/2-29-2/2-35.	31	10	41	
6.	-do-	20-1/2-24-2/2-30	20	10	30	20-10-45
7.			186	70	256	
X. Kandapuram Street School.						
1.	Headmaster - H.G.	20-1/2-24-2/2-30	26)	10	38	
	Duty allowance		2)			
2.	Assistant H.G.	-do-	21	10	31	
3.	-do-	-do-	20	10	30	
			69	30	99	
XI. S.M.M. Girls' School.						
1.	Headmistress. S.G.	25-2/2-45	27)	10	39	14-7-45
	Duty allowance		2)			
2.	Assistant H.G.	25-1/2-29-2/2-35.	31	10	41	
3.	-do-	-do-	31	10	41	
4.	-do-	-do-	31	10	41	
5.	-do-	-do-	29	10	39	

P.T.O.

S.No.	Name of Schools.	Pay per mensem. Rs.	Dearness allowance per mensem. Rs.	Total. Rs.
1.	Rao Sahib M.S.P.S. School	136	50	186
2.	Kottaiipatty Central School	204	80	284
3.	Muhamadan School	155	60	215
4.	Rosalpatty Road School	148	60	208
5.	Kathalampatty School	118	50	168
6.	Sendhinayagapuram School	88	30	118
7.	Gandhipuram School	78	30	108
8.	Kottaiipatti Street Deeder School	48	20	68
9.	Sivankoil Street Boys' School	186	70	256
10.	Kandapuram Street	69	30	99
11.	S.M.M. Girls' School	276	110	386
12.	Muthuramanpatti Girls' School	56	20	76
13.	Sivankoil St. Girls' School	175	70	245
		1,737	680	2,417
	provision for 3 additional teachers (Higher Grade) ...	60	30	90
	-do- for 2 additional teachers (secondary grade) ..	50	20	70
	Total for one month	1,847	730	2,577
		Pay.	Dearness allowance.	Total.
	Total for one year. ...	22,164	8,760	30,924
	Provision for substitutes during leave vacancies @ 2 1/2 %	554	219	773
	Total provision to be made ..	22,718	8,979	31,697
	or	22,720	8,980	31,700

Municipal Office,
Virudhunagar,
28--11--1944.

Adambury
Commissioner.

S.No.	Name of Schools.	Pay per mensem. Rs.	Dearness allowance per mensem. Rs.	Total. Rs.
1.	Rao Sahib M.S.P.S. School	136	50	186
2.	Kottaiipatty Central School	204	80	284
3.	Muhamadan School	155	60	215
4.	Rosalpatty Road School	148	60	208
5.	Kathalampatty School	118	50	168
6.	Sendhinayagapuram School	88	30	118
7.	Gandhipuram School	78	30	108
8.	Kottaiipatti Street Deeder School	48	20	68
9.	Sivankoil Street Boys' School	186	70	256
10.	Kandapuram Street	69	30	99
11.	S.M.M. Girls' School	276	110	386
12.	Muthuramanpatti Girls' School	56	20	76
13.	Sivankoil St. Girls' School	175	70	245
		1,737	680	2,417
	provision for 3 additional teachers (Higher Grade) ...	60	30	90
	-do- for 2 additional teachers (secondary grade) ..	50	20	70
	Total for one month	1,847	730	2,577
		Pay.	Dearness allowance.	Total.
	Total for one year. ...	22,164	8,760	30,924
	Provision for substitutes during leave vacancies @ 2 1/2 %	554	219	773
	Total provision to be made ..	22,718	8,979	31,697
	or	22,720	8,980	31,700

Municipal Office,
Virudhunagar,
28--11--1944.

Adambury
Commissioner.

Municipal Office,
 Virudhunagar,
 22-11-1944.

Name of Schools.	No. of teachers.	S.G.	H.G.
1. Muhammadan School	2	1	4
2. Kottaipatti Central School	1	1	7
3. Rosalpatti Road	1	1	5
4. Sivankoil Street Boys'	1	1	6
5. Rao Sahib M.S.P.S.	1	1	4
6. Sendhinayagapuram	-	1	3
7. Kathalampatti	-	1	4
8. Kottaipatti Feeder	-	1	2
9. Gandhipuram	-	1	2
10. Kandapuram Street	-	1	3
11. Sivankoil Street Girls'	1	1	6
12. S.M.M. Girls'	1	1	10
13. Muthuramanpatti Girls'	-	1	2
Total	10	10	58

Three additional higher grade teachers and two secondary grade teachers. They will be appointed in consultation with the educational authorities whenever necessity arises.

NIL.

NIL.

J. W. Schenck
Commissioner.

Statement showing the details of other items and House Rent under contingencies: Budget Estimate for 1945-46.

S.No	Name of Schools.	Details of Expenditure.				Remarks
		Fixed contingencies.	Water Supply.	Pay and allowances of conductresses including D.A.	House Rent.	
1.	Muhammadan school	57	27-8-0		480	
2.	Rao Sahib M.S.P.S. school	48	27-8-0		480	
3.	Kottaipatti Central	66	27-8-0			
4.	Rosalpatti Road	57	22-0-0			
5.	Sivankoil St. Boys'	57	27-8-0		504	
6.	Kathalampatty	48	11-0-0		120	
7.	Senthinayagapuram	27	11-0-0		90	
8.	Kottaipatti Feeder	18	11-0-0		240	
9.	Gandhipuram	27			168	
10.	Kandapuram	81	11-0-0			
11.	S.M.M.Girls'	66		280	280	
12.	Sivankoil St.Girls'	18		184	282	
13.	Muthuramanpatti Girls'					
		597	176-0-0	744	1896	

Municipal Office,
Virudhunagar,
11-11-44.

[Signature]
Commissioner,
Virudhunagar Municipality.

No. of teachers.	Name of Schools.
1	1. Muhammadan School
1	2. Kottaipatti Central School
1	3. Rosalpatti Road
1	4. Sivankoil Street Boys'
1	5. Rao Sahib M.S.P.S.
1	6. Senthinayagapuram
1	7. Kathalampatty
1	8. Kottaipatti Feeder
1	9. Gandhipuram
1	10. Kandapuram
1	11. Sivankoil Street Girls'
1	12. S.M.M. Girls'
1	13. Muthuramanpatti Girls'
10	Total

4. No. of additional teachers proposed to be employed in:

(i) Existing schools

(ii) Schools to be opened during the ensuing year and their scales of pay.

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

Municipal Office,
Virudhunagar,
11-11-44.

[Signature]
Commissioner.

From

Sri P.Doraiswamy Mudaliar, B.Sc.,
Commissioner, Virudhunagar Municipality, Virudhunagar.

To the Secretary to the Government of
Madras, Education & P.H. Department,
Fort St. George, Madras.

Through
The Director of Public Instruction,
Madras &
The Chairman, Municipal Council,
Virudhunagar.



59857

Roc. A.No.7570/44 dated 14-12-1944.

Sub: - Tax - Education - Virudhunagar Municipality - Enhancement
from 1-4-1945 - approval - Requested.

In G.O.No.Ms.372, Law (Education) dated 26-2-1936, Government permitted the levy of education tax on buildings and lands at 2 annas per rupee of property tax for general purposes with effect from 1-4-1936. At this rate the receipts under elementary education tax per year comes to Rs.10,000/-. An equivalent Government grant to the extent of Rs. 10,000/- may also be expected. The miscellaneous receipts and other subsidies will not exceed Rs.1000/-. Hence the normal annual ordinary income under the elementary education account is not likely to exceed Rs.21,000/-. But the salaries and dearness allowance of the teachers' works out to more than Rs.31,000/-. Other items of ordinary expenditure may come to Rs.7,000/- per year. It will be seen that the ordinary expenditure under elementary education account exceeds the ordinary income by Rs.17,000/- annually. This has to be met entirely from the general funds. Further the general funds has to meet the entire amount required for capital expenditure. The Council has to develop the Muhammadan school and S.M.M.Girls' school into Higher Grade Elementary Schools and in which case the expenditure over the receipts will increase still further with a corresponding drain on the general funds. Such large annual contributions from the general funds is made at the cost of other essential services.

Considering these facts the Council in its resolution No.591 dated 27-11-44 has resolved to enhance the rate of education tax from 2 annas per rupee in the property tax to 4 annas per rupee with effect from 1-4-1945. A copy of the Council's resolution is enclosed. I request that Government may be pleased to accord sanction for the levy of education tax at Re.0-4-0 per rupee of property tax for general purposes with effect from 1-4-1945.

Your obedient servant,

Enc: one.

Commissioner.

Copy submitted to Government in advance.

Forwarded.

Chairman.

Copy of the resolution of the Municipal Council, Virudhunagar.

No. 591.

Dated 27-11-1944.

Subject:

Budget estimate relating to the Elementary Education Fund of the Virudhunagar Municipal Council for the year 1945-46.

Resolution:

Passed. The Council resolves to increase the Education tax from 2 annas per rupee on the property tax for general purposes to 4 annas per rupee with effect from 1-4-1945.

(Sd.) V.V.Ramaswamy,
Chairman.

/ True copy /

From **A.S.I.A.S.S.** To the Secretary to the Government of Madras, Education & P.H. Department, Fort St. George, Madras.

Sri P. Doraiswamy Mudaliar, B.Sc., Commissioner, Virudhunagar Municipality, Virudhunagar.

Through The Director of Public Instruction, Madras & The Chairman, Municipal Council, Virudhunagar.

2 JAN 1945
C. 25 B

Roc. No. 7570/44 dated 14-12-1944.

Sir,
Sub:- Tax - Education - Virudhunagar Municipality - Enhancement from 1-4-1945 - Approval - Requested.

In G.O.No.Ms.372, Law (Education) dated 26-2-1936, Government permitted the levy of education tax on buildings and lands at 2 annas per rupee of property tax for general purposes with effect from 1-4-1936. At this rate the receipts under elementary education tax per year comes to Rs.10,000/-. An equivalent Government grant to the extent of Rs. 10,000/- may also be expected. The miscellaneous receipts and other subsidies will not exceed Rs.1000/-. Hence the normal annual ordinary income under the elementary education account is not likely to exceed Rs.21,000/-. But the salaries and dearness allowance of the teachers' works out to more than Rs.31,000/-. Other items of ordinary expenditure may come to Rs.7,000/- per year. It will be seen that the ordinary expenditure under elementary education account exceeds the ordinary income by Rs.17,000/- annually. This has to be met entirely from the general funds. Further the general funds has to meet the entire amount required for capital expenditure. The Council has to develop the Muhammadan school and S.M.M.Girls' school into Higher Grade Elementary Schools and in which case the expenditure over the receipts will increase still further with a corresponding drain on the general funds. Such large annual contributions from the general funds is made at the cost of other essential services.

Considering these facts the Council in its resolution No.591 dated 27-11-44 has resolved to enhance the rate of education tax from 2 annas per rupee in the property tax to 4 annas per rupee with effect from 1-4-1945. A copy of the Council's resolution is enclosed. I request that Government may be pleased to accord sanction for the levy of education tax at Re.0-4-0 per rupee of property tax for general purposes with effect from 1-4-1945.

Your obedient servant,
W. S. Iyer
Commissioner.

Enc: one.

Copy submitted to Government in advance.

Forwarded.
B. S. Iyer
Chairman.

As the E.E. fund budget file, it is proposed to approve the proposal of the C. to increase the rate of the Edu. Tax. This may be added to the budget file.

Copy of the resolution of the Municipal Council, Virudhunagar.
Dated 27-11-1944

No. 591. Subject: Budget estimate relating to the Elementary Education Fund Virudhunagar Municipal Council for the year 1945-46.

Resolution: Passed. The Council resolves to increase the Education 2 annas per rupee on the property tax for general purposes to rupee with effect from 1-4-1945.

N.D. 25 B/45 1-45
Submitted

7 JAN 1945
ASSISTANT SECRETARY TO THE GOVERNMENT OF MADRAS
EDUCATION AND PUBLIC HEALTH DEPT.

(Sd.) V.V.Ra. Chair

For power supplied and other charges during.....
sum of (Rs.) Rupees..... only
Deducted from.....
Date..... 194
7.5.194
ELECTRICITY DEPARTMENT RECEIPT.
மின்சார இலாகா ரசீது.
No.....
Date..... 194
For and on behalf of the Electricity Department,
Virudhunagar Municipality.

337

B.E. - 1945-46 - E.E. Fund - Ml.Cl., Virudhunagar -
Orders passed.

C.No. 58392.

READ:- From the D.P.I., R.O.P. No. 86-B3/44-45, dated
12-12-44.

G. O. (MS.) No. 202 Edn., dated 8.2.45.

The Govt. pass the following orders on the R.E.
for 1944-45 and the B.E. for 1945-46 of the E.E. Fund under
the control of the Ml.Cl., Virudhunagar.

2. R.E. for 1944-45:

(i) Receipts: The credit taken for Rs.24,000 under
contribution from General Funds should be reduced to Rs.15,000
in view of the orders in Govt. Memo. 45816-A-Edn., dated 19-10-44;
the amount transferred from 'ordinary' to 'capital' should for the
same reason ~~be reduced~~ from Rs.10,350 to Rs.1,350.

(ii) Expenditure: (i) The provision made under 'Capital -
Lands and Buildings' should be reduced to Rs.16,000 with re-
ference to para 2(i) above. Memo 45816/A-44-1 D. 9/19.10.44

(iii) (2) The expenditure proposed under 'Ordinary' is
in excess of the provision in the sanctioned budget. The sanc-
tion of Govt. should be obtained for incurring the excess expre.

3. B.E. for 1945-46:

(i) The contribution provided from the General Funds
to the E.E. Fund should be reduced from Rs.24,200 to Rs.9,200
as the General Funds can afford only this much.

(ii) The amount transferred from 'ordinary' to 'capital' should
be reduced from Rs.10,350 to Rs.1,350. The expenditure under 'Capital - Lands and Buildings'
4. With the alterations suggested in the paragraphs
3) above, the total receipts including the opening balance will be

Rs.29,560 against the total expenditure of Rs.38,870. The
budget will thus close with a deficit of Rs.9,310. With a
view to enable the Council to avoid the deficit, the Government,
under section 35 of the Madras E.E. Act, 1920, sanction the
proposal of the Municipal Council that the rate of education
tax levied in the Virudhunagar Municipality be raised from 2 1/2%
to 5 25% of
annas to 4 annas per rupee on property tax for general purposes
with effect from
1-4-1945.

5. An extract from the remarks of the D.P.I. in
paras 8 and 9 of the order read above is forwarded to the

(தமிழ்நாடு) மின்சாரத் துறை

(A) (ஆய்வு) மின்சாரத் துறை

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28

15/8/39

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT

(Public Health)

G.O. No. 3911, 26th October 1939

Medical institutions—Married Hindu women patients—Removal or change of thali-string in case of necessity—Instructions issued.

READ—the following paper :—

From the Surgeon-General, dated 6th September 1939, No. 15928-Hospitals.

Order—No. 3911, P.H., dated 26th October 1939.

The following procedure should be adopted where it is found necessary to remove or change the thali-string of married Hindu women patients who seek admission or are admitted for treatment in Government medical institutions :—

- (i) If the thali-string is considered dirty or unclean, the patient should be asked before admission to change it and put on a new string.
- (ii) In emergent cases which would not admit of the delay involved in the patient herself changing the string after going to her house or otherwise, the Superintendent of the hospital, or the Matron or Sister in charge should supply a suitable clean string to be substituted for the old one.
- (iii) If the removal of the thali is found necessary for performing an operation on the neck or head, or for any other sufficient reason, the patient or her relative in charge should be told that the " thali " should be temporarily removed and that it might be tied round the neck later in a clean string; it should be left to the patient or her relative to remove it.
- (iv) If the patient or her relative refuses to carry out the foregoing instructions, the woman should be refused admission into the hospital, or if already admitted, should be discharged from the hospital. In no case should the thali of any woman patient be removed by force by any member of the hospital staff even if it were desirable to do so.

2. The Surgeon-General is requested to issue instructions to all Government medical institutions accordingly. The instructions are also commended to local bodies which maintain hospitals or dispensaries.

(By order of His Excellency the Governor)

G. H. COOKE,
Secretary to Government.

To the Surgeon-General.
" the petitioner.
" all Presidents of District Boards.
" the Executive Authorities of Municipalities, through Chairmen of Municipal Councils.

29 16
-2-
Commissioner for information and necessary action.

6. The sanctioned budget for 1945-46 will be

as shown in the annexure.

3 p.s. m
1.2.45
2.2.45
5.2.45
6/4/45
To the Commr., Virudhunagar
Mty. (thro' the C.M.C.)
(with encl.)

To the D.P.I.
" Exr. of L.F.A.
" L.A. Dept.

Done
with
encl
82

Annexure

P.T.O

that it might be tied round the neck later in a clean string; it should be left to the patient or her relative to remove it.

(iv) If the patient or her relative refuses to carry out the foregoing instructions, the woman should be refused admission into the hospital, or if already admitted, should be discharged from the hospital. In no case should the thali of any woman patient be removed by force by any member of the hospital staff even if it were desirable to do so.

2. The Surgeon-General is requested to issue instructions to all Government medical institutions accordingly. The instructions are also commended to local bodies which maintain hospitals or dispensaries.

(By order of His Excellency the Governor)

G. H. COOKE,
Secretary to Government.

To the Surgeon-General.
" the petitioner.
" all Presidents of District Boards.
" the Executive Authorities of Municipalities, through Chairmen of Municipal Councils.

Receipts - ordinary		Expenditure - ordinary	
	Rs		Rs
Opening balance	2728	Staff - Salaries and allowances - master	31700
Education Grants	20000	Clarks & Servants	480
Fines and penalties under the E. & A. Act	10	Education - Collection charges	700
Other receipts	50	Contribution to P.F.	1270
Govt. Grant		Contingencies and Equipment	
under sec 37 of the E. & A. Act	9500	Contingencies	
under the proviso to sec 37 of the Act	850	Household	1900
Contribution from Govt. Funds	9200	Other items	1520
Deduct		Equipment	
Refunds	-50	Furniture & apparatus	200
Amount transferred to Capital - 1350		Library Bks and maps	50
Total	38210	Other items	50
Capital		Repairs to Buildings	1000
Amount transferred from 'ordy'	1350	Total	38870
Total 'ordy' & Capital	39560	Capital - Equipment	
Grand total including opening balance }	40288	Furniture and apparatus	1000
		Library Bks & maps	1000
		Other items	250
		Total	1350
		Total ordy & Capital	40288
		Closing balance: 68	

poly, has agreed to make a grant of Rs. 1,000 towards the expenditure on the building and that certain local gentlemen have made a gift of the requisite piece of land and have promised a supply of bricks free of charge.

3. In view of the above offers, it is not necessary for Government to make a grant of Rs. 1,500 as requested by the Council. It will be sufficient if the question of making a grant of half the net cost of the building, viz., Rs. 900, is considered after taking into account the above private contributions.

The Director of Public Health supports the Council's request. It is also observed from the Municipal Commissioner's letter that a building for the Maternity and Child Welfare Centre is necessary.

This department recommends the inclusion of the necessary provision in the Budget Estimate for 1939-40.

C. H. MASTERMAN—1-12-38.

NOTE BY THE FINANCE DEPARTMENT.
The proposal may be considered as a Part II Scheme for 1939-40.

C. E. JONES—2-12-38.

to A section
of action
on item (c)
1/2/39

54787

Extract of Adviser's notes on the letter of the Cmc
Vivadhunagar, d. 22-10-45

I also suggested that -

- (1) compulsory education be extended to girls.
- (2) more midwives be appointed,
- (3) more attention be paid to sanitation.

T.A(ustin)
22-10-45.

18

G.O. No. 110, 19th March 1937

Grants-in-aid--Authorization by the Accountant-General--Procedure confirmed in G.O. No. 439, Finance, dated 16th July 1935, to be discontinued from 1st April 1937--Orders issued.

Read--the following papers :--

I

G.O. No. 439, Finance, dated 16th July 1935.

[Abstract--Grants-in-aid--Authorization by the Accountant-General--Procedure intro-duced in G.O. No. 319, Finance, dated 17th May 1934--Confirmed--Amendment to the Madras Financial and Account Code Volume. I--Issued.]

II

Finance Memorandum No. 25800-Exp.-I, dated 30th August 1935.

III

From the Accountant-General dated 3rd March

Education - Elementary - Municipal Council, Virudhunagar
Introduction of compulsory education for girls.

Memo: No. 48245A/45-1 Edn., d/2-11-45.

The Government consider that it is desirable to extend the scheme of compulsory education now in force for boys of school-age in the Virudhunagar Mpty. to girls as well. The Commissioner is requested to obtain and communicate to Government the views of the Council in the matter. If the Council agrees with the suggestion, proposals should be sent through the D.P.I. with an estimate of the cost involved, and the source from which ^{the expense} it will be met should also be indicated.

To the Commissioner,
Virudhunagar Mpty.
(thro' the C.M.C.)
Copy to D.P.I.

Note. Please see the extract of minutes of A₂ at p 10 f. The Commr may be asked to submit proposals for the extension of compulsory education to girls also in the Virudhunagar disty.

The E.E. fund^{budget} of the M.C., Virudhunagar for 45-46, after making provision for payment of dearness allowance at enhanced rates was expected to close with a deficit of Rs 5,640; the C. is being asked to meet the deficit from the arrears of toll compensation sanctioned to the C. of Govt invite the C. to put up proposals, it is likely to ask Govt for a grant for the purpose. The question of finance may perhaps be examined after the receipt of the Commr's proposals.

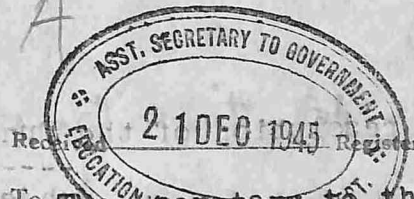
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Memo: 22762 A/45
- 56 -
26.X.45

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C.F. 32 (a).

From (Name) Dr. A. Mohana Rao,
L.M.P., L.P.H.,
Designation Ml. Commissioner-Delegate,
Station Virudhunagar.



To The Secretary to the Government of
Madras, Education & P.H. Department
Fort St. George, Madras.
Through
The Chairman, Municipal Council,
Virudhunagar.

Enclosures: Roc.B.2. No. 8835/45 dated 14-12-45. 194

on reverse. Sub: - Education - Elementary - Municipal Council, Virudhunagar
Introduction of Compulsory Education for girls.
Ref: - Government Memo.No.48245 A/45-1 dated 2-11-45.

58213

p 5 infra

The subject regarding the introduction of compulsory education for girls of school-age in this Municipality was placed before the Municipal Council on 30-11-45. The Municipal Council is in favour of introducing the same with effect from 1-4-1947. A copy of the resolution of the Council is herewith submitted. Necessary proposals will be submitted early next year.

Forwarded.

Chairman.

M.M.

Your obedient servant,

Commissioner-Delegate.

18/12

Copy of the resolution of the Municipal Council, Virudhunagar.

Subject: Head Government Memorandum No. 48245-A/45-1, Edu., dated 2-11-45 requesting the views of the Council as regards extension of compulsory Elementary Education for school-age girls in this Municipality; and the office note thereon.

Resolution:

The Council is in favour of introducing compulsory education for girls from 1-4-1947. Meanwhile the census of such girls to be brought under instruction may be taken and other arrangements proceeded with.

(Sd.) V.V. Ramaswamy,
Chairman.

True copy/
Commissioner-Delegate.

Education - Elementary 2/11. cl. 39
Virudhunagar - Introduction of
Compulsory education for girls.
From the Commr, Virudhunagar repty;
Roc. B.2. No. 8835/45, d/14.12.45
Endt
No 48245A/45-2 Edm, d/8/1/46
Copy communicated to the
D.P.T. for information,
To the D.P.T.
(with copy of
pp 5-6 e.f.)
7.1.1946
W
7.1.46
8/1/46

Case 58372A From the S.D. 9 R. E. 1945-46 Rs. 24,000

Direct contribution in the year 1945-46

R. E. 1945-46. E. A. 11/2/46

Council, Virudhunagar

The R. E. for 1945-46 and the

control of the R. E. of Virudhunagar

the following remarks

R. E. for 1945-46
 (i) Receipts : The S.D. 9 states

that the credit taken for Rs. 24,000 under
 contribution from general funds may be reduced
 to Rs. 15,000 and that the amount transferred
 to capital may be reduced ^{from Rs. 10,350} to Rs. 350. It does not

seem necessary to reduce the contribution
 from general funds ^{as suggested by the Director} if the
 amount transferred to capital exp.
 is limited to Rs. 350. This may be accepted.

3
 25.12.45

(ii) Expenditure : The total expenditure

under 'ordinary' and 'capital' is in excess
 of the provision in the sanctioned budget.
 The R. E. may be asked to obtain the sanction
 of Govt. for the excess expenditure.

With reference to
 para (i) above, the provision under 'Capital'
 Land and Buildings ^{may} be reduced to Rs. 16,000

R. E. for 1945-46

The R. E. has proposed to
 enhance the rate of education tax from
 2 as in the rates of tax for general purposes
 to 4 as in the rates of tax for general purposes
 2 1/2 % p.a. with effect

42

[Faint handwritten notes on the left page, mostly illegible due to fading and bleed-through.]

in case of Rs 10,000. It has been taken in the budget for the increased receipts. The Council has ^(at present) property tax at 10 1/2 % p.a. This is made up as follows.

- (i) For general purposes 10 %
- (ii) Water and drainage tax 5 %
- (iii) Sewerage tax 2 %
- (iv) Edu. tax at 1 1/4 % (2 as in the case of tax for general purposes)

with the increased contribution of Rs 24,200 from General Funds in total receipts with the total expenditure. In the circumstances the proposal of the Municipal Council to increase the rate of edu. tax from 1 1/4 % to 2 1/2 % in principal schools is accepted and the contribution provided reduced to Rs 15,000 as in the R.E. Expenditure: The Council has

made provision for the payment of salaries and allowances to teachers and others at Rs 10 p.m. This may be sent to the reference to contribution. L.A. 38

please see para 60 of the notes on the credit taken in the R.E. for 1944-45 and of Rs 24,200 for 1945-46, is the same as that for which provision has been made by the Council in the general budget. With the above contributions the R.E. Budget closes with a balance of Rs 68 at the end of 1945-46, after providing for a capital expenditure of Rs 10,350 in the R.E. for 1944-45 and of Rs 6,350 in the R.E. for 1945-46 from the ordinary receipts. For the contribution in the R.E. to Rs 15,000

But as regards the contribution in the R.E. for 1945-46 the Dept suggested that the contribution may be reduced to Rs 15,000 after taking into account the additional income from the increased rate of education tax from 1.4.45, for which credit has not been taken in the budget. If credit is taken for the additional income of Rs 10,000 from the enhanced education tax and if the capital expenditure of Rs 6,350 from the ordinary receipts is postponed or met from loans, the contribution of Rs 7,850 in the R.E. for 1945-46 will be sufficient in the R.E. for 1945-46 and the original closing balance in the R.E. for 1945-46 will be maintained. Even after doubling the rate of education tax from 1 1/4 % to 2 1/2 %, there is no justification to permit the Council to pay such a large contribution from the general funds in the R.E. for 1945-46 again the minimum contribution approved in 1942-43. In the circumstances this department may agree to a contribution of Rs 15,000 in the R.E. for 1944-45 and of Rs 7,850 in the R.E. for 1945-46. With these remarks the file may be returned to the Dept u.o.

Of the capital expenditure of Rs 6,350 provided for in the R.E. for 1945-46, Rs 1,350 is for furniture, books, maps etc. This provision of Rs 1,350 may be allowed. The provision

24200
16350
7850
See below
R.E.
18-1-45

X
R.E.
18-1-45
See below
R.E.
18-1-45

SS for 12/1/45

25

Rs 5,000 under Lands and Buildings
need alone be disallowed. Then, a
contribution of Rs 9,200 (in round
figures) will be necessary from the
Genl Fds in 1945-46 to balance the
Ely Edn Budget. L. A may accordingly
agree to a contribution of Rs 9,200 for
1945-46

RUE JS
18-1-45
S & P H
18.1.45
S & P H

dp 18.1.45

The suggestion of L. A to reduce
the contribution from General Funds from
Rs 24,200 to Rs 9,200 in the B. E for
1945-46 may be accepted. If the rate of
tax in the city is raised from 2 as in the
present ^{for general purposes} to 2 1/2 as in the
^(as suggested in the Council's resolution of 23.11.44)
the Council will get
an additional income of about Rs 10,000
this will leave a closing balance of Rs 2000.
For orders whether the rate of tax will be
raised. A draft order is submitted.
For orders as to circulation

02759
19 JAN 1945
18.1.45

SECRETARY, EDN. AND P. S.
GOVERNMENT OF MADRAS

18.1.45
S
18.1.45
A2.

18.1.45
18.1.45
18.1.45
18.1.45