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Scott. II-27—39,004—24-10-44.

Education and Public Health (194 5) Department.

Miscellaneous SERIES.

G.O. No. 254. Education.

254

Dated 20-2- 1945

20

[Despatch Abstract.]

Budget Estimate - 1945-46 - Elementary Education fund Municipal Council, Ootacamund- 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.
Go.	470	Edn	27/3/45				

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Office of the Director of Public Instruction, M a d r a s.
Dr. B. B. Dey, D.Sc.(Lond.), F.R.I.C.
Offg. Director of Public Instruction.

2

R.O.P.No. 100-B3/44-45 S u b j e c t. Dated 22nd January, 1945.

Elementary Education Fund--Budget Estimate for 1945-46--Municipal Council, Ootacamund.

SUBMITTED.

03438

ASST. SECRETARY TO GOVERNMENT 14 JAN 1945 EDUCATION AND PUBLIC HEALTH DEPTT.

2. Both the Revised Estimate for 1944-45 and Budget Estimate for 1945-46 are explained by the Commissioner in detail in his note to the Council.

Revised Estimate for 1944-45:

In view of the increased expenditure the enhanced contribution from general funds may be allowed to stand.

The credit taken for Rs. 6,450/- under "Capital-Government grant" may be allowed to stand with reference to G.O.No.Ms.586 Education dated 13.4.1944. pp13-14 of 6/2 (C)

5. Expenditure under "Ordinary" is in excess of the sanctioned budget. Sanction of Government is necessary for the excess expenditure.

6. Budget Estimate for 1945-46:

The credit taken for Government grant under Section 37 of the Act is liable to revision with reference to the actual amount of education tax realised and adjusted to the fund during 1944-45.

7. In view of the increased expenditure the enhanced contribution from general funds may be allowed to stand.

8. The credit taken for Rs. 2,500/- under "Capital-Government grant" should be deleted as the scheme was not placed in the approved list and no such provision is made for the payment of subsidy.

9. With reference to para 8 supra the credit taken under "Capital-

P.T.O.

"Capital-contribution from General account ordinary" may be reduced to Rs. 600/-.

10. Leave salary should be limited to 2½%. So the provision made under "Masters" may be reduced to Rs. 30,550/-.

11. With reference to the details furnished by the Commissioner the provision made under "House rent" should be reduced to Rs.1,920/- and the provision made under "Contingencies-other items" may be raised to Rs. 1,500/-.

12. The accommodation provided for 1 boys' school is unsuitable and inadequate and that of 2 other boys' schools is inadequate. The accommodation provided for 2 girls' schools is unsuitable. Early steps should be taken to house these schools in better buildings.

13. One girls' school is in need of additional equipment.

14. Time scales of pay are adopted. Leave salary and dearness allowance are paid.

23.1.45

For Director of public Instruction.

To

The Secretary to the Government of Madras,
Education and Public Health Department,
Fort St. George, M a d r a s.

ks.23-1.

COPY OF MY NOTE FOR COUNCIL.

The revised budget estimate of Elementary Education Fund for 1944-45 and the draft budget estimate for 1945-46 are placed before the Council for sanction before they are submitted to Government.

REVISED ESTIMATE FOR 1944-45.

The number of schools maintained by the Municipal Council continued to be the same as in the previous year but two additional teachers of higher Elementary grade have been appointed on the recommendation of the Inspecting Officers-one for the Elementary School at Kodappamond and the other at Thalaiatimund. The appointment of these additional teachers was approved by Government in their Memorandum No. 25740-A-1- Education dated the 27th May 1944. Necessary provision has been made on this account in the revised estimate.

The expenditure on the Elementary Education-ordinary as provided in the revised estimate amounts to Rs. 36,730/- as against Rs. 29,842/- actually spent during 1943-44. This large increase is due partly to the appointment of two additional teachers from June 1944 and partly to the increase in the rate of dearness allowance from 1st March 1944. Necessary provision is also made in the revised estimate to meet the increase in the local allowance of the teachers in Elementary Schools from 1st April 1944 in view of the proposal of Government to increase the local allowance of Municipal employees by 50 percent. Owing to these causes the contribution from General Funds to Elementary education account has increased to Rs. 24,910/- from Rs. 16,310/- which was actually contributed during 1943-44. In addition to this, a sum of Rs. 7,150/- is transferred from general funds to Capital account towards the cost of constructing a new school building at Kandal.

In view of the increase in the contribution from General funds from year to year it was suggested when the budget estimate for 1944-45 was placed before the Council in December 1943, that the education tax which is now levied at 1 percent. per year, on buildings and lands may be increased by another half percent. But the Council turned down this propolsal. As the policy now followed by the Council in allowing the general funds to be utilised to meet the ever increasing expenditure on Elementary Schools is detrimental to other amenities, it is again suggested for the consideration of the Council that the education tax may be increased by 1/2 percent. per year from 1st April 1945 without expecting any contribution from Government for the increased tax as Government have stated in their Order No. 731 (s)-A.3. dated 2nd March 1943 that the Council could not get such contribution from Government. This increase in the education tax will bring an additional income of nearly Rs. 6,200/- per annum which will relieve the General funds to that extent.

The plans and estimate for constructing a building for the elementary school at a cost of Rs. 12,900/- at Kandal have been sanctioned. Towards the cost of constructing this building the Government have sanctioned a subsidy not exceeding one half of the actual cost in G.O.No. 526 Edn dated 10-4-1944 subject to a maximum of Rs. 6,450/-. Necessary provision for the construction of this building is made taking credit for a half grant from Government viz. Rs. 6,450/-. From the tenders received for this work it is found that the work will cost Rs. 14,200/-. So the excess over the Government grant viz. Rs. 7,750/- is transferred from General funds.

An estimate for providing additional furniture to some of the schools at a cost of Rs. 450/- has been sanctioned by the Council and necessary provision has been made on this account in the revised estimate. The revised estimate is expected to close with a balance of Rs. 4,730/-.

P.T.O.

BUDGET ESTIMATE FOR 1945-46.

7. The total ordinary expenditure is estimated at Rs. 37,700/-. It will be noted that there is a further increase in the expenditure as compared with the revised estimate. This is due to the provision made for the appointment of an additional teacher and a conductress for the Municipal Elementary School at Mullikorai, as it is reported by the Head Master of that School that the strength and attendance have increased to such an extent as to warrant these additional appointments. This question is under correspondence with the Deputy Inspector of Schools, Nilgiris, Range, Ootacamund.

8 Plans and estimates for extending the School building at Thalayatimund were submitted to Government with an application for half grant amounting to Rs. 1,700/-- with this office letter A-4-3162/44, dated 13-6-1944. The plans and estimate have been returned by the Director of Public Instruction with his letter R.C.No.2105/B/44, dated 9-11-1944, suggesting certain alterations in the plans. The additions to the building as now suggested will cost Rs. 5,000/-- roughly, and provision is made in the budget estimate for this work taking credit for a half-grant of Rs. 2,500/-- from Government.

9 In view of the remarks of the Director of Public Instruction communcated by Government in their order No. Ms. 105 Edn., dated 27-1-1944 that the Municipal Council should adopt a building scheme for its schools, the Government of Mysore have been addressed for a free gift of one acre of land at Mullikorai for constructing a building for the Elementary School, which is now located in a rented building and which is considered to be inadequqte and unsuitable. If the land required is secured either as a free gift or on payment of cost, necessary plans and estimates will be prepared and submitted to Government for sanction.

10 Necessary provision has been made for furniture and books and maps required for the Schools. The remarks and recommendations made by the Inspectress of Girls'-Schools, VI circle, Calicut are to the following effects:-

Accomodation:- Buildings of Main Bazaar and Kndal are unsuitable.
Equipment:- Muslim Girls' School, Main Bazaar is in need of a blackboard and a name board.

As no buildings suitable for schools available either at Main Bazaar or at Kandal it is not possible to give effect to this recommendation. There is provision in the revised estimate for the purchase of furniture and apparatus and the equipment required for the school referred to will be provided.

The remarks of the Deputy Inspector of Schools, Nilgiris Range, have not so far been received.

There are no rent-free buildings occupied by any of the schools, and hence no provision has been made for repairs thereto.

The sum of Rs. 500/- provided under repairs to buildings intended to meet the expenditure on repairs to buildings owned by the Municipal Council.

The budget estimate is expected to close with a balance of Rs. 4730/-.

(Sd) N. G. REDDY.
Commissioner.

Since placing the budget estimate before the Municipal Council at its meeting held on 22-11-44 The Deputy Inspector of Schools, Nilgiris range, Ootacamund has sent his remarks making the following recommendations.

1. That the question of adopting a scheme for providing buildings for the schools under the management of the Council may be considered in view of the fact that the Municipal Council pays a sum of Rs. 1,000/- per year by way of rent for the buildings rented for schools. He has also remarked that the accommodation provided for the schools in Kandal, Mullikorai Fernhill, Main Bazaar, and Thalayattimund is in adequate and unsuitable, and necessary funds may be set apart for the provision of a few latrine seats and urinals for the use of the children.

P.T.O.

2) That the Municipal School at Thalayattimund may be supplied with two more benches and also equipment for work in respect of handicrafts for imparting training the paper cutting, basketery spinning, making of net baskets etc, may be provided.

3) Funds may be provided for securing a suitable site for a garden and play ground in respect of the School at Kandal.

As regards his proposal to adopt a building scheme, it may be pointed out that in the present state of affairs it somewhat difficult to formulate any building scheme and carry it out successfully. However necessary provision has been made in the revised estimate for the construction of a building for the Municipal Elementary School at Kandal at a cost of Rs. 14,200/- . Provision is also made in the budget estimate for making additions to the School at Thalayattimund, at a cost of Rs. 5,000/-.

I have addressed the Chief Secretary to Mysore Government, requesting to make a free gift of one acre of land at Mullikorai belonging to Mysore Government for puting up a School. If this request is granted further action will be taken to prepare plans and estimates for puting up a new building thereon and also to apply to Government for half grant towards the cost of the building in connection with the budget estimate for 1946-47. So far as the School at Fernhill and Main Bazaar are concerned, nothing can be done for the present either to provide new buildings for them or to secure more suitable buildings on rent, as all the available buildings in every part of the town are now under occupation.

As regards the provision of few latrine seats and urinals for the use of the children I have called for a report from the Health Officer as to the adequancy of otherwise of the sanitary conveniences provided for the Schools and if he considers that any improvement or addition is necessary, the owners of the buildings will be addressed to carry out the necessary work. An estimate has already been sanctioned for the supply of benches desks and black board required for the use of the Thalayatimund School and provision is made in the revised estimate to meet the cost of the same.

The materials required for handicrafts have also been supplied to all the schools including the school at Thalayattimund, and the materials which may still be required by the School at Thalayatimund will be supplied out of the provision made in the revised estimate.

The site proposed for the school at Kandal belongs to the Municipal Council. As soon as the proposed school building is put up, a site will be selected for a garden and playground on the Municipal land. It is not therefore considered necessary to provide any funds on this account.

(True Copies)

MUnicipal Office,
Ootacamund, 19th Dec. 44.

Sd.N.G.Reddi
Commissioner.

Commissioner 2.1.45
O.M.C.

2.1.45

P.T.O.

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-4-

EXTRACT FROM THE PROCEEDINGS OF THE ORDINARY MEETING OF THE OOTACAMUND MUNICIPAL COUNCIL HELD ON 22ND NOVEMBER 1944.

Subject:-No. 255.

Read the Elementary Education Budget of this Municipality for the year 1945-46 and the Commissioner's note suggesting to increase the Education tax by 1/2 percent from 1st April 1945.

Resolution. "E D U C A T I O N C O M M I T T E E."

EXTRACT FROM THE PROCEEDINGS OF THE SPECIAL MEETING OF THE OOTACAMUND MUNICIPAL COUNCIL HELD ON 18TH DECEMBER 1944.

Subject:-No. 300.

Read again:- (i) The Elementary Education Budget of this Municipality for the year 1945-46 and the Commissioner's note suggesting to increase the Education tax by 1/2 percent from 1st April 1945 and (ii) the remarks of the Vice-Chairman in the absence of other members of the Committee at the Meeting called on 8-12-1944 to consider the Elementary Education Budget for 1945-46.

Resolution. " Elementary Education Budget approved with the note of the Commissioner and the Council agrees to increase the Education tax by 1/2 percent per annum from 1st April 1945."

G. Thomas 2.1.45
Commissioner. O.M.C.
2.1.45

5/21

Budget estimate for 1944 Education fund. 2/5

Actual for 1943-44	Revised estimate for 1944-45	Head of account.	Budget estimate for 1945-46
		Receipts:- Ordinary	
4698.	4730. ✓	Opening.	30.900
6147.	6161 ✓	Educational allowances	31,600
		Suspense collection charges	500
		Fines and provident fund.	1100
		Agencies	
6018.	6039. ✓	Govt grant rents	1980
1517	1520. ✓	Govt grant items.	1000
16310.	24910.	Contributions.	1500
		Line & apparatus	
-108.	-300	(i) Rents & Rates.	500
	-1600	(ii) Any items.	106.
		Ships.	414
		to Buildings.	500.
29,884	36,730.	Total	37,700. 37.500
		Receipts:- Capital.	
	6450. ✓	Govt Buildings.	5000.
		Endowments.	
		Line and apparatus.	600.
	7150	Contributions	
	1600.	Any Govt & Maps.	
		Assamon	
	15.200. ✓		5600. 600
29,884	51.930 ✓	Total ordy & capital.	43,300. 38.100
34,572	56,660. ✓	Total mi	balance. 4730. 4.791.
			ding closing balance 48030. 42.891

G. Thomas 1.1.45
Commissioner
Ootacamund Municipality

Cotacam und Municipality

Budget estimate for 1945-46 and revised estimate for 1944-45 of Elementary Education fund.

Actual for 1943-44	Revised estimate for 1944-45	Head of account	Budget estimate for 1945-46.	Actual for 1943-44.	Revised estimate for 1944-45	Head of account.	Budget estimate for 1945-46
		Receipts:- Ordinary.				Expenditure:- ordinary	
4688.	4730.	opening balance.	4780.			1. Staff.	
6147.	6161	Education tax	(6000.)	20582 4468	30,500.	Salaries and allowances	30.900 (31,600)
		Suspense account.	12,000	484	500.	Education tax collection charges	500
		fines and penalties under Edu Edn Act		813	1100	Contribution to provident fund.	1100
		Other Receipts.	5,861			2. Contingencies	
6018.	6039.	Govt grant under Sec 37 of Edu Edn act	(4000)	1869	1980	(i) House rent	1980
1517	1520.	Govt grant under proviso to sub 37 — do.	1520.	1194	1200	(ii) Other items.	(1000)
16310.	24910.	Contribution from general funds.	(24480)			Equipment.	1500
			18.480			(i) Furniture & apparatus	
		Deduct.	37.861				
-108.	-300	(i) Refunds.	- 300.	2	500	(ii) Books and Maps.	500
	-1600	(ii) Amount transferred to capital			66	(iii) Other items.	106.
				170	384	3. Scholarships.	414
				260	500.	4. Repairs to Buildings.	500.
29.884	36,730.	Total.	(37,700.) 37.561	29,842.	36,730.		(37,700.) 37.500
		Receipts:- capital.				Expenditure capital.	
	6450.	Govt grants.	2500.		14,200	Lands and buildings.	5000.
		Endowments & contribution				Equipment.	
		Loans.	600		500	Furniture and apparatus.	600.
	7150	Contribution from general account ordinary.	3100.		500.	Library Books & Maps.	
	1600.	Add amount transferred from ordinary.					
	15.200.		5600 600		15,200	Total.	5600. 600
29,884	51.930	Total ordinary & capital.	43,300 38.161	29,842.	51,930	Total ordinary & capital.	43,300. 38.100
34,572	56,660.	Total including opening balance	48030. 42.891	4730.	4730	closing balance.	(4730.) 4791
				34,572.	56,660.	Total including closing balance	48030. 42.891

Commissioner 1.45

Cotacam und Municipality

8

1372/45/577

Cotacamund Municipality

Budget estimate of the Elementary Education accounts for the year 1945-46.

	Opening Balance	Receipts.	Expenditure	Closing Balance
1944-45.				
ordinary	4262.	36730	36,730	4262.
capital.	468.	15.200.	15,200	468.
1945.46				
ordinary	4262.	37,700	37,700	4262.
capital	468.	5.600	5.600	468.

Commissioner 2.1.45

Cotacamund Municipality

2/1.45

P.T.O

Cotacamund Municipality

Budget estimate of the Elementary Education accounts for the year .. 1945-46.

	Opening balance	Receipts.	Expenditure	Closing Balance
1944-45.				
Ordinary	4262.	36730	36,730	4262.
Capital.	468.	15.200.	15,200	468.
1945.46.				
Ordinary	4262.	37,700	37,700	4262.
Capital	468.	5,600	5.600	468.

G. Kenny
Commissioner. 2.1.45.

Cotacamund Municipality
2/1/45

P.T.O.

9/6

Details of Municipal Establishments.

Name of Establishment and designation of post.	Number.	Scale of pay sanctioned for each appointment.	Number and date of the Order sanctioning the scale of pay.	Salary per Mensem			Salary per Annum.		
1	2	3	4	5			6		
		Rs.		Rs.	A.	P.	Rs.	A.	P.
ELEMENTARY EDUCATION ESTABLISHMENTS.									
Thalayatimunnd School.									
Head Master.	1.	30-3/2-45-2/2-55.		30	--	--	360	--	--
Assistant.	1.	23/2/2-45.		39	--	--	468	--	--
Assistant.	1.	- do -		23	--	--	276	--	--
Assistant.	1.	- do -		29	--	--	348	--	--
Assistant.	1.	- do -		30	--	--	360	--	--
Assistant.	1.	- do -		23.	--	--	276	--	--
				174	--	--	2088	--	--
			H.A.	54.			648		
			D.A.	60.			720		
				288	--	--	3456	--	--
			P.F.				131	--	--
			L.S.				173	--	--
							3760	--	--
Kodappomond Mixed School.									
Head Master.	1.	30/3/2-45-2/2-55.		33	--	--	396	--	--
Assistant.	1.	23-2/2-45.		41	--	--	492	--	--
Assistant.	1.	-- do --		29	--	--	348	--	--
Assistant.	1.	-- do --		39	--	--	468	--	--
Assistant.	1.	-- do --		23	--	--	276	--	--
Assistant.	1.	-- do --		23	--	--	276	--	--
				188	--	--	2256	--	--
			H. A.	54	--	--	648	--	--
			D.A.	63	--	--	756	--	--
				305	--	--	3660	--	--
			P.F.				141	--	--
			L.S.				183	--	--
							3984	--	--

P.T.O.

Details of Municipal Establishments.

Name of Establishment and designation of post.	Number.	Scale of pay sanctioned for each appointment.	Number and date of the Order sanctioning the scale of pay.	Salary per Mensem			Salary per Annum.		
1	2	3	4	5			6		
		Rs.		Rs.	A.	P.	Rs.	A.	P.
Fernhill School.									
Head Master.	1.	23-2/2-45.		37	-	-	444	-	-
Assistant.	1.	30-3/2-45-2/2-55,		30	--	--	360	--	--
Assistant.	1.	20-2/2-24-1/2-28.		28.	--	--	336	--	--
Assistant.	1.	23-2/2-45.		39-	--	--	469	-	-
Assistant.	1.	23-2/2-45.		33	--	-	396	.	-
				167	-	-	2004	-	-
			H.A.	41.			492.	-	-
			D.A.	50	-	-	600	--	-
				258	-	-	3096	-	-
			P.F.				126	-	-
			L.S.				155	-	-
							3377	--	-
Pudumund School.									
Head Master.	1-	30-3/2-45-2/2-45.		30	--	-	360	-	-
Assistant.	1.	23-2/2-45.		45.	--	-	540	-	-
Assistant.	1	-- do -		31	-	-	372	-	-
Assistant.	1.	-- do -		27	-	-	324	-	-
Assistant.	1.	-- do --		29	-	-	348	-	-
				162	-	-	1944	-	-
			H.A.	45.			540		
			D.A.	53			636	-	-
				260	--	-	3120	-	-
			P.F.				122	-	-
			L.S.				156	-	-
							3398	-	-

P.T.O.

Details of Municipal Establishments.

Name of Establishment and designation of post.	Number.	Scale of pay sanctioned for each appointment.	Number and date of the Order sanctioning the scale of pay.	Salary per Mensem			Salary per Annum.		
1	2	3	4	5			6		
		Rs.		Rs.	A.	P.	Rs.	A.	P.
Kandal Mixed School.									
Head Master.	1.	23-2/2-45.		45.	--	-	540	-	-
Assistant.	1.	-- do --		30	--	-	360	-	-
Assistant.	1.	-- do --		37	--	-	444	--	--
Assistant.	1.	30-3/2-45-2/2-55.		37	--	-	444	-	-
				149	-	-	1788	-	-
			H.A.	36	-	-	432	-	-
			D.A.	43.	-	-	516	-	-
				228	--	-	2736	--	-
			P.F.				112	-	-
			L.S.				137	-	-
							2985	--	-
Kandal Muslim Boys School.									
Head Master.	1.	23-2/2-45.		25	-	-	300	-	-
Assistant.	1-	23-2/2-45.		23.			276	-	-
				48	-	-	576	-	-
			H.A.	18	-	-	216	-	-
			D.A.	20	-	-	240	-	-
				86	--	-	1032	-	-
			P.F.				36	--	--
			LIS.				52	-	-
							1120	--	-
Kandal Muslim Girls School.									
Headmistress.	1	23-2/2-45.		32	-	-	384	-	-
Assistant.	1.	23-2/2-45.		30	-	-	360	-	-
				62	-	-	744	-	-
			H.A.	18	-	-	216	-	-
			D.A.	20	-	-	240	-	-
				100	-	-	744	-	-
			P.F.				47	-	-
			L.S.				60	-	-
							1307	--	--

P.T.O.

Details of Municipal Establishments.

Name of Establishment and designation of post.	Number.	Scale of pay sanctioned for each appointment.	Number and date of the Order sanctioning the scale of pay.	Salary per Mensem			Salary per Annum.		
1	2	3	4	5			6		
		Rs.		Rs.	A.	P.	Rs.	A.	P.
Bazaar Mixed School.									
Head Master.	1.	23-2/2-45.		45	-	-	540	-	-
Assistant.	1-	-- do --		50	-	-	600	-	-
Assistant.	1.	-- do --		40	-	-	480	-	-
Assistant.	1-	-- do --		37	-	-	444	-	-
Assistant.	1-	-- do --		23	--	-	276	-	-
Assistant.	1-	-- do --		33	--	-	396	-	-
Assistant.	1-	-- do --		29	-	-	348	-	-
English Assistant.	1-	30-2/2-45 2/2-55		33	--	-	396	-	-
				290	-	-	3480	--	--
			H.A.	72	-	-	864	-	-
			D.A.	89	-	-	1068	-	-
				451	-	-	5412	-	-
			P.F.				218	-	-
			L.S.				271	-	-
							5901	-	-
Bazaar Muslim Boys School.									
Head Master	1	23-2/2-45.		33	-	-	396	-	-
Assistant.	1.	-- do --		29	-	-	348	-	-
				62	--	-	744	-	-
			H.A.	18	--	-	216	-	-
			D.A.	20	-	-	240	-	-
				100	-	-	1200	--	--
			P.F.				47	--	-
			L.S.				60	-	-
							1307	-	-
Bazaar Muslim Girls School.									
Head Mistress.	1.	23-2/2-45.		32	-	-	384	-	-
Assistant.	1-	-- do --		30	-	-	360	-	-
				62	-	-	744	-	-
			H.A.	18			216	-	-
			D.A.	20	-		240	-	-
				100	-	-	1200	--	--
			P.F.				47	--	-
			L.S.				60	-	-
							1307	--	--

P.T.O.

Details of Municipal Establishments.

Name of Establishment and designation of post.	Number.	Scale of pay sanctioned for each appointment.	Number and date of the Order sanctioning the scale of pay.	Salary per Mensem			Salary per Annum.		
1	2	3	4	5			6		
		Rs.		Rs.	A.	P.	Rs.	A.	P.
Mullikkorai School.									
Head Master.	1	23-2/2-45.		27	-	-	324	-	-
Assistant.	1-	23-2/2-45.		25	-	-	300	-	-
				52	-	-	624	-	-
			H.A.	18	-	-	216	-	-
			D. A.	20	-	-	240	-	-
				90	-	-	1080	-	-
			P. F.				39	-	-
			L.S.				54	-	-
							1173	--	--
An Additioanl Higher Elementary Grade teacher to be appointed to Mullkorai School.	1	23-2/2-45.		23	-	-	276	-	-
			H.A.	13	8	-	162	-	-
			D.A.	10	--	-	120	-	-
							558	-	-
1. Thalayatimund School.							3760	--	-
2. Kodappomond Mixed School.							3984	--	-
3. Fernhill School.							3377	-	-
4. Pudumund School.							3398	-	-
5. Kandal Mixed School.							2985	-	-
6. Kandal Muslim Boys School.							1120	-	-
7. Kandal Muslim Girls School							1307	-	-
8. Main Bazaar Mixed School.							5901	--	-
9. Main Bazaar Muslim Boys School.							1307	--	--
10. Main Bazaar Muslim Girls School.							1307	-	-
11. Mullkorai School.							1173	-	-
							29619	-	-
Additional teacher to Mullikora School.							558	-	-
							30177	-	-
Enhanced rate of hill allowance sanctioned in G.O.No. 27344-1-A/44 dated 31-10-44.							2349	-	-
							Total Rs. 32526	-	-

Commissioner, 2.1.45
OOTACAMUND MUNICIPALITY

2/1/45

14

Details of Municipal Establishments.

Name of Establishment and designation of post.	Number.	Scale of pay sanctioned for each appointment.	Number and date of the Order sanctioning the scale of pay.	Salary per Mensem			Salary per Annum.		
1	2	3	4	5			6		
		Rs.		Rs.	A.	P.	Rs.	A.	P.

15

Statement 1945–46).

Sl. No.	Name of the School.	No. of teaching and Adult Education.
1.	Thalayathimund School.	S.E. N.E.
2.	Kodappomond School.	S.E. H.E.
3.	Hermitt School.	S.E. N.E. L.E.
4.	Pudumund School.	S.E. N.E.
5.	Kandal Mixed School.	S.E. H.E.
6.	Kandal Muslim Boys School.	N.E.
7.	Kandal Muslim Girls School.	H.E.
8.	Bazaar Mixed School.	S.E H.E.
9.	Bazaar Muslim Boys school.	H.E.
10.	Bazaar Muslim Girls School.	H.E.
	Mullikorai School.	H.E. sweeper. Conductress.
11.	Additional teacher. do Mullikorai School Pay. 276. DA. 120. HA. 162	

30099
1066
1361
32526

30099
1361
31460

30099
1361
31460

30099
750
30849
30850.

1176
261
1447
1437

S.E. = Secondary grade.
HE. = Higher Elementary grade
LE. = Lower Elementary grade
DA. Dearness allowance.
HA. Hill allowance.

Commissioner 2.1.45
Trincomalee Municipality

Cotoreamund Municipality.

Statement showing the budget particulars (Expenditure for 1945–46).

Sl. No.	Name of the School.	No. of teachers and obtains qualification	Salary etc per year	Provident fund Contribution	Leave Salary	Fixed contingencies.	Rent per year	Furniture & apparatus.	Repairs to Buildings.	Sweeping charges per annum.
				Rs.	Rs.	Rs.				Rs
1.	Thalayathimund School.	S.E. 1. H.E. 5.	Pay. 2088. ✓ D.A. 720 ✓ HA. 648 ✓ E.H.A. 324 ✓ 3780	31–0–0	173–0–0.	27–0–0.	O.W.C Building			120–0–0 Conductress.
2.	Kodappamund School.	S.E. 1. H.E. 5.	Pay. 2256. ✓ D.A. 756 ✓ HA. 648 ✓ E.H.A. 324 ✓ 3984	41–0–0	183–0–0	27–0–0	do			120–0–0 Conductress.
3.	Hermitt School.	S.E. 1. H.E. 3 L.E. 1.	Pay. 2004 ✓ D.A. 600. ✓ HA. 492 ✓ E.H.A. 243 ✓ 3339	26–0–0	155–0–0	27–0–0	Rs 360–0–0.			120–0–0. Conductress.
4.	Pudumund School.	S.E. 1. H.E. 4.	Pay. 1944 ✓ D.A. 636 ✓ H.A. 540. ✓ E.H.A. 270. ✓ 3390	22–0–0.	156–0–0.	27–0–0.	O.W.C Building.			120–0–0. Conductress.
5.	Kandal Mixed School.	S.E. 1. H.E. 3	Pay. 1788. ✓ D.A. 516. ✓ HA. 432 ✓ E.H.A. 216. ✓ 2952	12–0–0	137–0–0	24–0–0.	do			54–0–0. Sweeper.
6.	Kandal Muslim Boys School.	H.E. 2	Pay. 576. ✓ D.A. 240 ✓ HA. 216 ✓ E.H.A. 108 ✓ 1140	36–0–0	52–0–0	18–0–0	Rs 180–0–0.	Rs 600–0–0	Rs 500	54–0–0. Sweeper.
7.	Kandal Muslim Girls school.	HE. 2.	Pay. 744 ✓ D.A. 240 ✓ H.A. 216 ✓ E.H.A. 108 ✓ 1308	47–0–0	60–0–0	16–0–0.	Rs 180–0–0			120–0–0. Conductress.
8.	Bazaar mixed School.	S.E. 1. HE. 7.	Pay. 3480. ✓ D.A. 1068. ✓ HA. 864 ✓ E.H.A. 432 ✓ 5844	218–0–0	271–0–0	39–0–0.	Rs 480–0–0.			120–0–0. Conductress.
9.	Bazaar Muslim Boys school.	HE. 2.	Pay 744 ✓ DA. 240 ✓ HA. 216. ✓ E.H.A. 108 ✓ 1308	47–0–0	60–0–0	24–0–0.	Rs 360–0–0.			54–0–0. Sweeper
10.	Bazaar Muslim Girls School.	HE 2	Pay 744 ✓ DA. 240 ✓ HA. 216. ✓ E.H.A. 108 ✓ 1308	47–0–0	60–0–0	16–0–0	Rs 240–0–0			120–0–0 Conductress.
11.	Mullikorai School. Additional teacher to Mullikorai School Pay. 276 DA. 120. HA. 162	HE. 2.	Pay. 624 ✓ DA. 240 ✓ HA. 216. ✓ E.H.A. 108 ✓ 1188 558	39–0–0	54–0–0.	16–0–0.	Rs 120–0–0			54–0–0 sweeper. 120–0–0 Conductress.
			30099	1066–0–0	(361–0–0)	261–0–0	1920–0–0.	600–0–0	500–0–0	1176–0–0.

S.E. = Secondary grade.
HE. = Higher Elementary grade.
L.E. = Lower Elementary grade.
DA. = Dearness allowance.
HA. = Hill allowance.
E.H.A. = Enhanced hill allowance.

30099
1066
1361
32526

30099
1361
31460

30099
1361
31460

30099
750
30849
30850.

1176
261
1437

Commissioner
Cotoreamund Municipality

16

1372
145
1572

12/9

COPY OF THE STATEMENT SHOWING THE NUMBERS OF ELEMENTARY SCHOOLS WITH THE HIGHER STANDARDS TO ACCOMPANY THE BUDGET FOR 1945-46.

	8th Std.	7th Std.	6th Std.	5th Standard.	4th Std.	3rd Std.	2nd Std	1st. Std.	Remark
Name of the Schools on the date of Sub-Mission of the Budget for 1945-46.				1. Thalayatimund School 2. Kodappomond. " 3. Fernhill School. 4. Pudumund School. 5. Kandal Mixed School. 6. Kandal Muslim Boys " 7. Kandal Muslim grils" 8. Bazaar Mixed School. 9. Bazaar Muslim Boys " 10. Bazaar Muslim Girls" 11. Mullikora School.				

2. No of school proposed to be opened in the ensuing year.

3. Total No. of teachers in all the schools under the management of local body on the date of submission of the budget.	St. Grade of Secondary/ trained teachers	H.E. grade for H.E. Trained teachers	L.E. grade for L.E. trained teachers
	30-3/2-45-2/2.55. 43 teachers.	23-2/2-45.	20 2/2-24-1/2-25.

P.T.O.

18

- 2 -

4. Number of additional teachers proposed to be employed. 1. In the existing School. 2. In the Schools to be merely opened during the ensuing year and the scales of the pay.	One additional teacher to Mullikorai School.
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 proposed pay and the extra provision made for the purpose.	-- -- --

(True Copy)

Municipal Office,
Ootacamund, 19th December 1944.

[signature] 2.1.45
Commissioner.

2.1.45

---

19 EDP.H(A)

42/2

B.E.- 1945-46- E.E. fund - M. Cl., Ootacamund - Orders passed. 10

C. No. 3438 A/45 pp1-2 e.f. — From the D.P.I., R.O.P. No. 100-B3/44-45, d/ 22.1.45

G.O.(Ms) No. 254 Edn., d/ 20.2.45.

The Govt pass the following orders on the R.E. for 44-45 and the B.E. for 45-46 of the E.E. fund of the M. Cl., Ootacamund.

p. 7 e.f. / p. 17 e.f. of (S) — 2. R.E. for 44-45. Provision had been made for a total expenditure of Rs. 51,930 against Rs 46,560 in the sanctioned budget. ~~The Council should obtain the sanction of Govt for incurring the excess expenditure with reference to G.O. 139 Edn. d/29.1.42~~ The excess provision made under expenditure 'ordinary' and capital is approved.

not put up.

p 7 e.f. / para 3(ii) on p2 n.f. — 3. B.E. for 45-46. (i) The credit taken under the head "Govt grant under Section 37 of the E.E. Act" should be reduced from Rs 6,000 to Rs 5,861 with reference to the credit taken ~~receipts from~~ for education tax in the R.E. for 44-45 ~~for education tax and to the provision made for Refunds~~. This amount is further liable to revision with reference to the amount ~~the~~ of education tax collected and adjusted to the E.E. fund ~~during~~ in 44-45.

p 7 e.f. and para 3(iv) on p2 n.f. — (ii) The contribution from gl. funds should be reduced from Rs 24,480 to Rs 18,480.

p 7 e.f. and para 3(VII) on p3 n.f. — (iii) The provision made under the head "Contingencies - other items" should be raised from Rs 1,000 to Rs 1,500, with reference to the details furnished by the Commissioner.

~~20~~ 20

With reference to the remarks (iv) ~~The D.P.I. reports that the Council's~~ of the D.P.I in paras 8 and 9 of his endt ~~proposal for extension of the school building at~~ ~~Thalayatimund was not placed in the approved~~ ~~list.~~ read above (copy enclosed) ~~Therefore~~, the credit taken for Govt grant (Rs 2500) under capital receipts and the provision of Rs 5,000 ~~made~~ for capital expenditure ~~under the head~~ '~~Lands and Buildings~~' should be deleted; the credit taken for contribution from gl. funds under the head 'Receipts – Capital' should be reduced from Rs 3,100 to Rs 600.

paras 8 & 9 on pp 1 & 2 c.f. (compare also para 3 on page 1)

p 7 c.f. and para 3(ii) on p 2 c.f.

p 7 c.f.

4. Under Section 35 of ~~the~~ the Madras Elementary Education Act, 1920, as amended by Madras Act XV of 1941, the Govt approve the proposal of the M. C., Ootacamund, ~~to raise~~ that the rate of Education tax levied in the Mty be raised from $\frac{1}{2}$ p.c. ~~per annum~~ to one percent per annum on the annual rental value of lands and buildings with effect from 1.4.45.

p 6 c.f.

5. An extract of the remarks of the D.P.I in paras 8, 9, 10, 12 and 13 of his endorsement read above is forwarded to the Commissioner for information and necessary action.

p 2 c.f.

6. The sanctioned budget for 45-46 will be as shown in the annexure.

[signature] 19/2/45

[signature] 18.2.45

[signature] 15.2.45

Annexure

P.T.O.

Desp[atched] [illegible] 21/2

To The Commissioner
Ootacamund Mpty
(thro' the C.M.C)
(with copy of paras 8, 9, 12 and 13 on ~~p~~ p. c.f.)
" " D.P.I.
" " Exr of L.F.A.
" " L.A. Deptt.

21

Annexure

Receipts	Rs	Expenditure	Rs
Opening balance	4,730 ✓		
Receipts – Ordy		1. Staff: salaries and allowances	31,600 ✓
Edn tax	12,000 ✓	Edn. tax – Collection charges.	500. ✓
Govt grant			
(i) under section 37 of the E.E. Act	5,861 ✓	Contribution to P.F.	1,100. ✓
(ii) under proviso to section 37 of the Act	1,520 ✓	2. Contingencies	
		(i) House rent	1,980. ✓
Contribution from gl funds	18,480 ✓	(ii) Other items	1,500 ✓
	37,861	Equipment	
deduct Refunds	– 300	(i) ~~Furniture and apparatus~~ Books and maps ...	500. ✓
Total receipts (Ordy)	37.561	(ii) Other items	106. ✓
Receipts – Capital		3. Scholarships	414. ✓
		4. Repairs to buildings	500. ✓
Contribution from gl. funds.	600. ✓	Total Ordy	38.200
Total	600	Expenditure – Capital	
		Furniture and apparatus	600 ✓
~~Open~~ Total (Ordy & Capital)	38.161	Total capital	600 ✓
Total including opening balance	42.891 ✓	Total Ordy & capital	38.800 ✓
		Closing balance	4,091
		~~Total~~	~~42.891~~

[signature] 19/2/45

[signature] 18.2.45

22

From
Sri K. Ramaswamy Mudaliar
Municipal Commissioner
Corporation of Coimbatore.

To
The Secretary to Government,
Education & Public Health
Department,
Fort St. George, Madras.

Through the Chairman, Municipal Council.

No. R.O.C Bd.9312/45 d/ 23-11-1945.

Sub - Budget estimate - 1945-46 - Elementary education fund - additional contribution under G.O.No.530 Edn., d/ 6th April 1945 - payment requested.

Ref - My letter D.Dis.B4-5662/45, d/ 23-7-45.

In my letter quoted above, I intimated to Government in reply to Government Memorandum No.32762 A/45-1 Edn., dated 10th July 1945, the additional income under G.O.No.530 Edn., dated 6th April 1945. But in G.O.No.Ms.1068 Edn., dated 11-7-1945 the Government have been pleased to sanction only a sum of Rs.6336-3-0 as grant based on the actual collections of education tax under section 37 of the Elementary Education Act. The additional income payable by Government under the G.O. quoted comes to Rs.10,776-13-0.

I request that Government may be pleased to sanction the payment of this amount as early as possible.

The revised budget for 1945-46 as well as the budget estimate for

ASST. SECRETARY TO GOVERNMENT
1 DEC 1945
EDUCATION AND PUBLIC HEALTH DEPT.

54835

24

-2-

for the year 1946-47 which are now before the Municipal Council have been framed taking credit for the contribution from Government in respect of education tax at 1 1/3 per cent of property rentals, as set out in G.O.No.530 Education dated 6th April 1945.

(S)

Commissioner.

Forwarded.

Chairman.

Copy forwarded to the Director of Public Instruction, Madras, together with a copy of my letter D.Dis.B4-5662/45, d/ 23rd July 1945, for favour of information.

25

Copy of letter D.Dis.B4-5662/45, d/ 23-7-45 from the Commissioner, to the Secretary to Government Edn.& P.H.Dept., Madras.

Budget estimate - 1945-46 - Elementary education fund - local bodies - financial position - review.

19

Ref: Government Memorandum No.22762 A/45, 1-Edn., d/ 10-7-45.

I submit hereunder the particulars called for in your memorandum No.quoted above.

1. Actual opening balance on 1-4-45	..	Rs. 4303- 0- 0
2. Additional income under G.O.No.530 Edn. d/ 6-4-45 Rs.17113/- less 6336-3-0 (amount sanctioned in G.O.No.1026 Edn & P.H. d/ 11-7-45)	..	10776-13- 0
3. Additional expenditure under G.O.No.1173 L.A. d/ 28-5-45	.. ..	3598- 0- 0
4) Anticipated closing balance for 1945-46		10843- 0- 0

/True copy/

Commissioner.

26

Edn. H(A) 14

42 15/12

Subsidy – Govt. contribution under Section 37 of the E. E. Act – Tax realised in 44-45 – re. cl., Ootacamund.

C. No. 54835 A/45 pp1-2 cf

From the Commr., Ootacamund Mpty, R.O.C. B.4.9312/45, d/23.11.45

Memo: No. 54835 A/45-1 Edn., d/8/12/1945

The Commr., Ootacamund Mpty, is informed that as education tax was levied in the Mpty in 1944-45 only at ½ p.c.p.a. ~~in 44-45, the Cl. will be eligible for the~~ council's claim for Govt contribution under section 37 of the E. E. Act ~~only in respect of the tax collected on that basis~~ should be limited to the income actually realised from education tax at ½ p.c.p.a.

cf para 4 on p20 cf of (K)

To the Commr., Ootacamund Mpty (thro' the C.M.C.)

3.12.45

6.12.45

Desp. P.K.M. 11-12-45

8/12/45

From
Sri K. Ramaswamy Mudaliar,
Municipal commissioner,
Ootacamund.

To
The Secretary to Government,
Education & Public Health Department,
Fort St.George, Madras.

Through the Chairman, Municipal council, Ootacamund.

Sir,

d/ 20-12-45.

Education - Elementary - Kodapamund mixed elementary school - levelling of the playground - sanction requested.

The Secretary, Kodapamund school children's parents association wrote to me on 3-5-45 requesting to arrange to level the playground near the above school as it is full of ups and downs. The place was inspected and it was found that the playground was not in a condition suitable for young children to play. An estimate for Rs.1500/- for levelling the playground was placed before the Municipal council at its meeting held on 3-10-45 and it has sanctioned the same.

P.T.O.

ASST. SECRETARY TO GOVERNMENT
4 JAN 1946
EDUCATION AND PUBLIC HEALTH DEPTT.

No. 3648/45

DRAFT FOR APPROVAL.

C.F. 17.

Subject:—

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined ..		
When signed ..		
When despatched.		

Read again ....., dated 19

" " ..... " 19

Read *also*:—

No. ..... From the ....., No. ....., dated 19

" ..... " ..... " ..... " 19

" ..... " ..... " ..... " 19

" ..... " ..... " ..... " 19

Order / Resolution — Ms. / Rout. No. ....., dated 19

30

There is no provision in the budget estimate for 1945-46 to meet this expenditure. It was therefore proposed to find this expenditure from the closing balance of Rs.4,695/- under the Elementary Education Fund, and the council has sanctioned this proposal in its resolution No.641 d/ 12-12-45. I submit herewith an application in the prescribed form with copies of the council's resolutions and request that sanction may kindly be accorded as early as possible.

21.12.45
Commissioner.

Forwarded.
Chairman.

21/12

II (1)

Copy of Municipal Council's resolution No.432/d/ 3-10-45.

Revised estimate for Rs.1500/- for levelling the playground at Kodapamund mixed elementary school.

Resolution.- Sanctioned, but no work can be taken departmentally or other wise without first getting the sanction of the council.

III

21/12

31

Copy of Municipal council's resolution No.641 d/ 12-12-45.

16

Read the application for allotment of additional funds amounting to Rs.1500/- from the closing balance in the Elementary Education Budget required for levelling the playground of the Kodapamund elementary school.

Resolution.-

Sanctioned.

/True copy/

21.12.45
Commissioner.

Dated 20-12-45.

21/12

32

From
The Municipal Commissioner,
Municipal Council.
Ootacamund.

No.

Dated

Ootacamund Municipality. 1933

Application for allotment or additional allotment of funds from the balances reappropriated by the Municipal Council.

1. Particular work or purpose — Levelling the playground of the Municipal Elementary School at Kodappamund.

2. Head of account in which or name of work else for which additional allotment is required — Capital Lands and Buildings.

3. Amount provided for the work or purpose in the budget — Nil.

4. Amount till reappropriated allotted or transferred — Nil.

5. Amount spent upto date — Nil.

6. Amount required to meet probable expenditure upto the end of the year — Rs 1500/=.

7. Amount now required by transfer from the balances — Rs 1500/=

8. Reasons for exceeding the original allotment — This work was not anticipated when the budget estimate for 1945-46 was prepared.

9. Reference to previous correspondence and the number and the date of Councils' sanction — Res No. 432(1) dated 3-10-45

10. Amount of closing balance provided in the budget as revised with reference to the actual opening balance of the year — Rs 4695/=

11. Total of all allotments made from such balances including those now applied for — Rs 1500/=

12. Net balance available — Rs 3195/=

13. Five percent of estimated receipts — 187/=

14. Remarks — Nil.

21-12-45
Commissioner

34

L.F. Form No. 235.
M.F. No. 148.

In all references please quote S.C. No.

DUPLICATE

10364

.... Municipal / Panchayat ELECTRICITY DEPARTMENT.

Service No.................. No........[redacted]

Bill for electric energy supplied and miscellaneous items during the month/week ending ....

....

To the Commissioner/President. .... Municipality/Panchayat Board ....Dr.

			Rs.	A.	P.
Fixed/Demand charge....................	K.V.A./K.W./H.P. at Rs..................per K.V.A./K.W./H.P.				
Consumption ....units at	....................annas per unit		...		
Do.	do.	do.	...		
Do.	do.	do.	...		
Or Minimum charge	...	...	...	...	...
Meter rent at Rs..................per month		...	...	...	...
Do. at Rs.................. do.		...	...	...	...
Do. at Rs.................. do.		...	...	...	...
Other charges—					
Hire purchase instalment	...	...	...	...	...
Arrears	...	...	...	...	...
Interest/Surcharge/Rebate	...	...	...	...	...
Other items (specify)	...	...	...	...	...
			Total ...		

Rupees..

....

E. & O. E.

Date of Service/Collection/Credit..........................19

Commissioner./President.

Bill Collector. *Accountant.*

[*NOTE.*—THIS IS NO RECEIPT. A SEPARATE RECEIPT SHOULD BE DEMANDED WHEN PAYMENT IS MADE.]

EPPH(A)

The E.E. fund budget of the Cl. for 46-47 has been received. The budget has to be examined to find out whether the Cl will be able to meet the expenditure referred to on p. 1 ante.

Nil. This may lie over till 17-1-46

[signature] 10/1/46

[signature] 11/1/46

The E.E. fund budget of the Cl has been noted on and sent to LA on 16-1-46. As the ability of the E.E. fund to meet the exple on is question will depend on the contribution from gl fund which will agree. The receipt of the E.E. budget file may be awaited till 1-2-46

[signature] 1/1/46

Hoe & Co., Madras.—1-1-39

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35 EPPH(A)

E.E. fund – M. cl., Ootacamund – Kodapamund mixed ely school – Levelling of playground.

CNo. 525 A/46 pp 1-2 ef — From the Commr, Ootacamund Mty, Roc. B4. No. 3648/45, d/20.12.45 18

Memo. No. 525 A/46-1 Edn, d/ 5/2/46

The M. cl. Ootacamund is permitted to incur in 1945-46 an expenditure not exceeding Rs 1,500 from its E.E. fund ~~for~~ on the work mentioned above.

despd 6-2-46

To the Commissioner, Ootacamund Mty (thro' the C.M.C.)

Copy to the Exr of L.F.A.

[signature] 2.2.46

[signature] 4/2/46

Vide l.f.

To be filed with G.O. at (L) after despatch

Note. Necessary ~~has been~~ provision has been made for the purpose in the R.E. for 1945-46.

[signature] 2.2.46

[signature]

B.E - 1945-46 - E.E. fund - M.d, Gotacamund.

C.No. 3438A/45 from the D.P.I, R.O.P.No. 100-B3/44-45, d/22.1.45.

pp1-2 c f

The R.E. for 44-45 and the B.E. for 45-46 of the E.E. fund of the M.d, Gotacamund, call for the following remarks.

2. R.E. for 44-45. (i) In the sanctioned budget for 44-45, credit was taken for a contribution of Rs 19,730 from gl. funds to "Receipts - Gdy" and a contribution of Rs 6,685 for "Receipts - Capital". In the R.E. credit had been taken for a ~~sum~~ contribution of

p17 c f g (S)

p7 c f

Rs. 24,910 and Rs 7,150 towards "Receipts - Gdy" and "~~Receipts~~ Capital" respectively. As the subsidy sanctioned vide G.O. 526 Edn., d/10.4.44 was subject to the condition that the balance of cost of construction of the bldg. for the Ely. School at Kandal should be met from gl. funds, the increased ~~provision~~ credit taken for contribution from gl. funds towards "Capital - receipts" may be allowed to stand. The enhanced credit taken under for contribution from gl. funds towards "Gdy Receipts" is to meet the cost of enhanced dearness and hill allowances ~~and is allowed to stand~~.

pp13-14 c f g (C)

L.A. have apparently no objn to budget to judge from recent sanctions in two previous budgets

7.2.45

p17 c f of (S)

(ii) The expenditure is in excess of the provision made in the sanctioned budget. The excess ~~expenditure~~ is mainly due to the payment of ordinary enhanced dearness and hill allowances; the excess capital expenditure is on account of the increase in cost of construction of a school building and provision for purchase of library books and maps. The excess expenditure may be sanctioned.

3

7.2.45

3. B.f. for 45-46 (1) Education tax. Education tax is now levied in the Mpty at $\frac{1}{2}$% p.a on the annual rental value of lands and bldgs. The d. has proposed to increase the rate of Edn. tax from $\frac{1}{2}$% to 1% p.a. with effect from 1.4.45 ~~in forwarding the budgets of the coming year the DPI~~ stated that the accommodation provided for

p6 c f.

2

p1 e.f. of (S) + p1 e.f. of (R)

~~Schools was inadequate and unsuitable~~ and ~~suggested that the cl. should adopt a bldg. scheme as it was not possible to obtain better bldgs for schools held in rented houses. The total rate of taxation in the reply is 16 p.c. With the increase in Edn tax and gl property tax suggested by the cl, the total rate of taxation will be 18 p.c. and this will be~~ within the maximum ~~prescribed for replies of this type~~. The proposal of the cl. to raise the Edn ~~tax~~ may be approved and the credit taken under this head raised from Rs. 6,000 to Rs. 12,000. — p1 e.f. of (S); Σ p7 c.f. 2.2.45

(ii) Govt. grant under Section 37 of the E.E. Act. The credit taken under this head should be reduced to Rs. 5,861 with reference to the credit taken in the R.E. for Education tax — Σ 2.2.45; 6161 − 300 Refunds = 5861

(iii) For the reason stated by the D.P.I. in para 8 of his endorsement on p1 c.f., the credit taken for Govt grant under "Capital receipts" may be deleted. — Σ p7 c.f. 2.2.45

(iv) Contribution from gl. funds. The credit taken under this head is Rs. 24,480. In their note on the gl. fund budget of the cl, the L.A. deptt have suggested that the contribution from gl. funds may be reduced by Rs 6,000. As the E.E. fund budget will balance with the reduced contribution, the suggestion of L.A. may be accepted. — x p7 c.f.; Σ 2.2.45

(v) ~~As L.A. have~~ Para 9 of D.P.I's endt on pp1 + 2 c.f. The ~~capital~~ expenditure — capital — may be reduced to Rs 600 as suggested by the D.P.I and the contribution from gl. funds to capital receipts reduced to Rs 600. ~~[illegible struck-through lines]~~ — Σ p7 c.f. 2.2.45

(vi) Provision made for leave salary (Rs 1361) ~~[illegible]~~ ~~[illegible]~~ & included in p15 c.f. the provision of Rs 31,600 under the head "p.c." "Salaries of Masters" ~~It may be reduced to~~ exceeds the usual

3

70

limit of 2 1/2 p.c. of the total bill on salaries. ~~The~~ ~~to Rs 30,900~~. D.P.I's comment on this may be communicated to the council? (vi) for orders to be passed on the budget

4. Para 10 — p.2 c.f.

(vii) Para 11 of the D.P.I. sendt on p 2 c.f. The provision made under the head "House rent" (Rs 1,980) may be allowed to stand as this is only slightly in excess of the ~~actual~~ amount required as per details furnished (Rs 1920). The suggestion of the Director to increase the provision under "Contingencies — other items" ~~may~~ to Rs 1,500 may be accepted. — p7 c.f.; p15 c.f.; Σ 2.2.45

4. The budget as revised ~~is ex~~ with reference to the above suggestions is expected to close with a surplus of Rs. 4,091

5. The Council will not derive any benefit in 45-46 by the proposal to allow local bodies equivalent contributions under Section 37 of the E.E. Act upto a maximum of 1 1/3 p.c. as it is already receiving ~~the~~ grant for the tax collected at the present rate (1/2 p.c.)

6. ~~After orders are passed, a draft will be submitted~~. For orders as to circulation with reference to the proposal of the council to raise the rate of education tax from 1/2 % to 1 % from 1.4.45.

p 6 c.f.

[initials] 3/2/45

[initials] 6.2.45

May be appd. [initials] 5/2/45

Σ 2.2.45

SECRETARY, EDN. AND P. H. DEPT. 9 FEB 45 GOVERNMENT OF MADRAS

[signature] 8/2/45

[signature] 2/2

A draft order is submitted.

Issue

Σ 14.2.45

[initials] 17/2/45

18/2/45