Pu[illegible]away

Sectt. II-27—50,006—23-11-42.

Education And Public Health (1945) Department.

Miscellaneous SERIES.

①

27

G.O. No. 382. Edn.

Dated 13th March 1945.

[Despatch Abstract.]

Budget Estimate - 1945-66 - Elementary Education Fund - Municipal Council, Karaikudi, - 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.

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Office of the Director of Public Instruction, Madras.
DR. B. B. DEY, D.Sc.(Lond.), F.R.I.C.
Offg. Director of Public Instruction.

***

R.O.P.No. 85-B3/44-45 Dated 13th January, 1945.

Subject.

ELEMENTARY EDUCATION FUND--Budget Estimate for 1945-46--
Municipal Council, Karaikudi.

Submitted.

ASST. SECRETARY TO GOVERNMENT
17 JAN 1945
EDUCATION AND PUBLIC HEALTH DEPT.

02356

2. The Budget is explained by the Commissioner in his explanatory note: pp5-infra

3. Revised Estimate for 1944-45:-

Expenditure under "Ordinary" and "Capital" is in excess of the sanctioned budget. Reasons for the excess are explained by the Commissioner. Sanction of Government is necessary for the excess expenditure.

4. Budget Estimate for 1945-46:-

Expenditure is in excess of the receipts even after the increased contribution from general funds. p2 infra

p. 4 of Lodged 36222 A/44 Edn 8/9/44 Ⓣ

5. In its resolution No.779(A) dated 29.12.1944 (Copy enclosed) the council has resolved to adopt the higher scale of pay to the teachers. In this connection kind attention is invited to my Endorsement No.R.C.1683-B/44 dated 7.7.1944 wherein the adoption of the higher scale of pay has been recommended.

6. The accommodation provided for 4 boys' schools and 2 girls' schools is deficient. All the boys' schools except one are to be provided with space for garden and playground. The Council should take steps to rectify these defects at an early date.

7. The provision made under "Equipment" should be utilised in consultation with the Inspecting Officers. Certain boys' schools and all the four girls' schools are in need of some additional equipment.

P.T.O.

2

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

For Director of Public Instruction.

To

The Secretary to the Government of Madras,
Education and Public Health Department,
Fort St. George, Madras.

ks. 16-1. 16/1/45

II.

Copy of Rc.B-1-No.10148/44 dated 30.12.1944 from the Commissioner, Karaikudi Municipality, Karaikudi to the Director of Public Instruction, Madras.

***

Budget Estimate--Elementary Education Fund--1945-46--Copy of council's resolution sanctioning alteration--communicated.

I forward herewith a copy of Council's resolution No. 779/A dated 29.12.1944, sanctioning an alteration in the Budget passed by it in resolution No.779 dated 21.12.1944, to make provision for sanction of increased scales of pay to the elementary school teachers.

(True copy).

Copy to Council's Resolution No.779(A)dated 29.12.1944.

READ:-To provide for higher scales of pay to Municipal Elementary School teachers in the Budget.

Resolution:-Resolved to modify the budget by reducing the allotment under 'Repairs to building' by Rs.750/- and increasing the allotment under 'Salaries' by that amount.

sd. S.MR. Narayanan Chettiar,
Chairman.

True copy.

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③ 3

From
Sri C.Ganapathy,
Commissioner Karaikudi
Municipality, Karaikudi.

To
The Secretary to Government,
Education & Public Health Department,
Fort St.George.
Through The Director of Public Instruction,
Madras.
Through The Chairman Municipal council,
Karaikudi.

Rp. 85. B3/44-45
24 DEC 1944

Rc.B1.10148/44

Dated 21--12--1944.

Sir,

Sub: BUDGET ESTIMATE- Elementary Education Fund- 1945-'46- Submitted.

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pp.11-13 infra

The budget estimate of the Elementary Education Fund of of the council for the year 1945-'46 is submitted herewith in duplicate with the prescribed enclosures.and copy of council's resolution.

C.Ganapathy
Commissioner.
21.12.44

Forwarded,
22.12.44
Chairman.

21-12

s.a.21-12

Karaikudi Municipality.

Budget Estimate of the Elementary Education Fund for the year 1945-'46.

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Explanatory Note of the Commissioner.

1. The Budget Estimate of the Elementary Education Fund of the council for the year 1945-46 together with the Revised Estimate for the current year (1944-45) is placed before the council for consideration and sanction under Section38 of the Elementary Education Act, 1920.

2. For a correct appreciation of the Budget it is necessary to examine in some detail the Revised Estimate for the current year and the actuals for the year 1943-44.

REVISED ESTIMATE FOR THE YEAR 1944-45.

3. The year opened with a balance of Rs.3540 against the anticipated balance of Rs.2130. The reason for this excess in the opening balance is to be found in the actuals for the year 1943-44. There was a saving of about Rs.1400 under the provision made for ordinary expenditure in 1943-44.

4. Marked variations between the budget estimate and the revised estimate are explained in the memorandum annexed. During the year VI standard was opened in the Senjai school and an additional secondary grade trained teacher on the scale of pay of 25-2/2-45 was appointed from 26-7-1944. The number of teachers at the commencement of the year was 47. During the year 3 additional teachers were employed in existing schools including the one in Senjai school and one conductress was appointed in the 9th ward girls' school. The elementary school teachers also are paid dearness allowance at the rates fixed in G.O.No.182(F) dated 1-4-44 with effect from 1-6-1944 under the sanction in G.O. No.1593 L.A., dated ~~18-7-44~~ 18-7-44. The anticipated expenditure on payment of dearness allowance to teachers and menial servants is Rs.5880. No additional contribution from General Fund is provided to meet the excess expenditure, due to sanction of enhanced rates of dearness allowance with effect from 1-6-44, since the excess can be met from the surplus in the actual opening balance. The acquisition of land for the Muthupatnam Boys' school is expected to be completed in the year. The cost will come to Rs.10800/-. The expenditure is proposed to be met from the additional toll compensation grant sanctioned for the year in G.O. No.1034 L.A., dated 9-5-44. The year is expected to close with a balance of Rs.1580/-.

not pro up

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P

Budget Estimate for the year 1945-46.

16

5. The closing balance of the current year, according to the revised estimate, has been taken as the opening balance for the budget year.

6. The budget provides for maintaining the existing schools with the existing standards. Adequate provision has been made for all obligatory charges, for continuing the payment of dearness allowance to staff

at the rates sanctioned in G.O.No.1593 L.A., dated 18-7-44 and for the appointment of the following additional staff in existing schools.

(i) Two Secondary Grade men teachers one in Gandhi school and another in the 3rd ward school to teach English to children reading in these schools as well as resolved by the council in resolution No. 787 dated 22-9-39.

(ii) One music mistress in the prescribed scale of pay and

(iii) One additional higher elementary grade trained teacher in 16th ward girls' school.

The allotment provided for payment of dearness allowance to masters and menials servants is Rs.7200.Under capital adequate provision has been made for the purchase of furniture and other equipment for schools as suggested by the inspecting officers and the allotment will be utilised in consultation with them. Provision has also been made for the constructionof a compound wall for the Muthupatnam Boys' school site. Marked variations between the Budget Estimate and the Revised Estimate for the year 1944-45 are explained in the memorandum annexed. The contribution provided from General funds for the three years ending with budget year is as follows:

	1943-44.	1944-45.	1945-46.
(i) For ordinary expenditure	22,260	23670	28000
(ii) For capital expenditure	1,417	10806	3000

In Council's resolution No.507 dated 21-8-44 the council has resolved that the request of the teachers for revision of their scales of pay and sanction of the scale suggested in paragraph 2 of G.O.No.5096 L.& M., dated 7-12-33 may be considered at the time of the budget. The budget is framed providing for the scales now in force. If the scales were to be revised an additional contribution of Rs.850/- will have to be provided to meet the excess expenditure. Besides the conductresses have submitted that the pay allowed to them may be revised and fixed at Rs.12/- ~~par~~ the pay allowed to menial servants in other departments of the municipality. The probable extra cost if the proposal is to be sanctioned is Rs.200/-. The council is requested to decide in the matter. The tendency of contribution from General Fund to Elementary Education fund is on the increase. The contribution for the current year exclusive of the contribution for capital expenditure works out to 17 per cent of the normal income of the municipality which is considerably heavy. Funds could not be provided for the acquisitions of land for the Gandhi School and 3rd ward school for which proposals are pending. The cost of acquisition for the two schools will come to about Rs.12000/-. Municipal schools remain to be opened in the following wards: VI,VIII, X, XI and XII. For the efficient supervision of work in the elementary schools a supervisor of schools in the prescribed scale of pay has to be appointed. In view of the important proposals pending the council is requested to decide on the questionof levying an education tax as a surcharge on property tax. The burden on the General funds has to be relieved so that funds can be made available for expenditure on other important services also.

7. The year is expented to close with a balance of Rs. 380/-.

G. Ganapathy
Commissioner. 21.12.44

Annexure

Memorandum explaining marked variations.

Revised Estimate for the year 1944-45:

Head of Account.	Explanation for variation.
1. Staff-salaries and allowances-Masters.	(i) Opening of 6th standard in the Senjai school for which no provision was made in the Budget. (ii) Sanction of enhanced rates of Dearness allowance from 1-6-44 (vide G.O.No.1593 L.A., dated 18-7-44)
2. Contingencies-other items.	(i) Sanction of enhanced rates of dearness allowance from 1-6-44.
1. Lands and buildings.	The provision made in the budget for payment of compensaction for land to be acquired for the Muthupatnam Boys' School was only Rs.6000/-. According to valuation statement prepared by the Revenue Department the compensation to be paid comes to about Rs.10800. Hence the excess. The provision made in the budget for improvements to Senjai school is deleted.

Budget Estimate for the year 1945-'46.

1. Staff -salaries and allowances-Masters-.	Provision has been made for the appointment of additional teachers in existing schools and of a music mistress and for payment of dearness allowance at the rates sanctioned in G.O.No.1593 L.A., dated 18-7-44.
2. Contingencies-other items.	Due to provision having been made for the appointment of an additional conductress in the Muthupatnam Girls' school and for the payment of dearness allowance at the rates sanctioned in G.O.No. 1593 L.A., dated 18-7-44.
4. Repairs to buildings.	Due to increase in rates of building materials and labour.

G. Ganapathy
Commissioner. 21.12.44

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(8) 9

Proceedings of the Municipal Council, Karaikudi.

No. 779 *Dated* 21--12--44

24 DEC 1944

Read: Budget Estimate of the Elementary Education Fund for the year 1945-46 and Revised Estimate for the year 1944-45.

Resolution: Commissioner's note was read. The suggestion to levy an education tax contained in the Commissioner's note may be considered and decided later.

Revised Estimate for the year 1944-45 and the Budget Estimate for the year 1945-46 sanctioned.

Resolved to apply to Government for a loan, repayable in twenty annual instalments, towards cost of acquisition of land for the Gandhi School and 3rd ward school. Resolved also to request Government for sanctioning a grant towards cost of land proposed to be acquired.

Sd/- S.M.R.Narayanan chettiar,
Chairman.

(True translation)

~~RC~~ Commissioner 21.12.44

Revised Estimate of the Elementary Education Fund of the Karaikudi Municipality for the year 1944-45.

SUMMARY.

(1)	Opening Balance. (2)	Receipts. (3)	Expenditure. (4)	Closing Balance. (5)	Remarks. (6)
	Rs.	Rs.	Rs.	Rs.	
Ordinary.	3440	23100	25060	1480	
Capital	100	600	600	100	

Budget Estimate of the Elementary Education Fund of the Karaikudi Municipality for the year 1945-'46.

SUMMARY.

(1)	Opening Balance. (2)	Receipts. (3)	Expenditure. (4)	Closing Balance. (5)	Remarks. (6)
	Rs.	Rs.	Rs.	Rs.	
Ordinary.	1480	28020	29120	380	
Capital	100	3000	3100	..	

KARAIKUDI MUNICIPALITY.

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND FOR THE YEAR 1945-46

Actuals of 1943-44	Revised Estimate for 1944-45	Heads.	Budget Estimate for 1945-46	Remarks.
Rs.	Rs.		Rs.	
2481	3540 3543	OPENING BALANCE.	1580	
		Receipts- Ordinary.		
		1. Education tax.		
		2. Fines and penalties under the Elementary Education Act.		
		3. Investments realised.		
	10.	4. Income from investments etc.	10	
		5. School fees		
		6. Endowments.		
		7. Contributions.		
370	20.	8. Other receipts.	-10-	
		9. Government grant--		
		(1) Under section 37 of the Elementary Education Act.		
		(ii) Under the proviso to Sec. 37 of the Act.		
		10. Contribution from the General Account of the Local Body--		
		(a) For payment of temporary allowance of Rs.		
22260	23670	(b) For other purposes.	28000	
22630	23700	Total.	28020	
	600	Deduct-Appropriation to Elementary Education-Capital.		
22630	23100	Total.	28020	
		Capital.		
		1. Government grants.		
		2. Endowments and contributions.		
		3. Loans.		
1417	10800	4. Contribution from the General account of the local body- Ordinary.	3000	
	600	5. Appropriation from Education-ordinary.		
		6. Investments realised.		
1417	11400		3000	
~~26528~~ 24047	~~38040~~ 34500	Total Receipts ordinary & capital.	~~32600~~ 31020	
26528	38040	Grand total including opening balance.	32600	

Actuals of 1943-44	Revised Estimate for 1944-45	Heads.	Budget Estimate for 1945-46	
Rs.	Rs.	EXPENDITURE- ORDINARY.	Rs.	
		1. Staff--		
17414	19730	Salaries & allowances-Masters.	22930 +750	
668	870	Clerks and servants.		
		Contribution to provident fund	950	
2		Travelling allowance.		
		Stipends for teachers sent for training.		
		2. Contingencies-		
2013	1720	House rent-	1770	
701	1590	Other items.	1920	
		Equipment--		
8	50	Furniture and apparatus	50	
40	50	Library books and maps.	50	
9	100	Other items.	100	
	50	3. Prizes and scholarships.	100	
713	900	4. Repairs to buildings.	1250 -750	
		5. Interest on and repayment of debt.		
		6. Investments made.		
21568	25060	Total- ordinary charges.	29120	
		CAPITAL.		
1117	10800	1. Lands and Buildings	2500	For the construction of Muthupatnam Boys' School building.
		2. Equipment--		
300	400	Furniture and apparatus.	500	
	100	Library books and maps.	50	
	100	Other items.	50	
		3. Investments made.		
1417	11400	Total-Capital charges.	3100	
22985	36460	Total Expenditure Ordinary & Capital.	32220	
3543	1580	Closing balance.	380	
26528	38040	Total including closing balance	32600	

Certified that 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.

Commissioner. 21-12-44

RS
21-12

164 + 3
73
125 + 2
45
97 + 2
140 + 3
125 + 2
67
83 + 2
53
97 + 2
68
70 + 2
18
1207
50×10 = 500

1225
500
1725 as per scale at p.p.15 = [illegible]
130
1855
12
1.321 & 25
1.835 & 90
40
130
2226
552
22817

40)22260(55
200
226
260

KARAIKUDI MUNICIPALITY.

Budget Estimate of the Elementary Education fund for the year 1945- '46

Schedule of Establishment.

Name of School.	Order sanctioning the establishment.	Appointment.		Scale of pay.	Pay on 1st April 1945.	Remarks.
		Designation.	No.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Muthupatnam Girls School.	C.R.No.149(3) d. 12-5-38; C.R.No.604 d. 13-7-40. C.R.No.427 d. 29-12-32; C.R.No.250 d. 9-3-40.	Headmistress (Secondary grade trained)	1.	30-2/2- 50	30	30
		Assistants (Elementary Higher trained)	5.	25-1/2-29-2/2-35.	29(2) 28(2) 20(1)	58 56 20 164
		Conductress.	1.		8	
		Duty allowance to headmistress.		3.	3	
Sekkalai School.	C.R.148(2) d. 12-5-38; C.R.250 d. 9-3-40. C.R.351 d. 13-8-38; C.R.464 (1) d.29-10-38 C.R.604 d. 13-7-40; M.C.R.538 d. 6-9-44.	Headmaster (Secondary grade)	1.	25-2/2-45.	29	
		Assistants. (Higher Elementary)	2.	20-1/2-24-2/2-30	24 20	
		Fixed contingencies.			1-8	
3.Muthupatnam Boys School.	C.R.No.229(3) d. 9-7-38; C.R.250d.9-3-40. C.R.604d.13-7-40. C.R.397(a) d.10-9-38; C.R.461(2) d. 29-10-38; C.R. 611 d.18-7-42	Headmaster. (Secondary grade)	1.	25-2/2-45.	29	
		Assistants	4.	25-1/2-29-2/2-35. 20-1/2-24-2/2-30.	29 23 22(2)	29 29 23 44 125
		Duty allowance to H.M.			2-0	
		Fixed contingencies.			1-8	
4.Residential school	C.R.No.763 d. 14-11-41. D.P.I's D.Dis. No.352/39 d. 24-1-39.	Headmaster. (Secondary grade)	1.	25-2/2-45.	25	
		Assistant. (Higher elementary)	1.		20	
		Gardener & watchman.	1.	12.	12-0	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
5. Nallayan Asari street school.	C.R.463 d. 29-10-38; C.R.229 d. 9-7-38; C.R. 250 d. 9-3-40; C.R.604 d. 13-7-40; C.R. 351d.13-8-38; C.R.18d.17-1-42	Headmaster Secondary Grade. Assistants Higher Elementary. Duty allowance to headmaster Fixed contingencies.	1. 3.	25-2/2-45. 20-1/2-24-2/2-30. 2	31 23 22 21 97 2 1-8	
6. Sivankoil Elementary School.	C.R.241 d. 25-3-39; C.R.250 d. 9-3-40; C.R. 555 d.29-6-40; C.R.604 d. 13-7-40;	Headmaster Secondary grade. Assistants. (Higher Elementary) Duty allowance to H.M. Fixed contingencies.	1. 4.	25-2/2-45. 20-1/2-24-2/2-30.	31 23 22(3) 20 2 1-8	31 23 66 20 140
7. Senjai School.	C.R.229(2) d. 9-7-38; C.R.465(5) d. 29-10-38; C.R.250/9-3-40; C.R.604 d. 13-7-40; C.R.399 d. 19-6-44	Headmaster Secondary grade Secondary grade (1) Assistants (Higher Elementary) Duty allowance to H.M. Fixed contingencies.	1. 4.	25-2/2-45. -do-	29 25 24(1) 26(1) 21(2) 2 1-8	125
8. 4th ward girls school	C.R.216d.11-3-39. C.R.512 d. 24-6-39; C.R.996 d. 25-11-39. C.R.559 d. 30-8-41	Headmistress (Higher elementary) Assistants (Higher Elementary) Conductress	1. 2. 1.	25-1/2-29-2/2-35. 20-1/2-24-2/2-30 12	25 22 20 12	
9. Bharathi school.	C.R.509 d. 24-6-38; C.R.506 d. 29-7-39; C.R.607d. 29-7-39 C.R.250d.9-3-40. C.R.604d.13-7-40.	Headmaster Secondary grade Assistants Duty allowance to headmaster Fixed contingencies.	1. 2.	25-2/2-45. 20-1/2-24-2/2-30. 25-1/2-29-2/2-35	29 23 31 2. 1-8	83
10. Gandhi school.	C.R.509d.24-6-39; C.R.532d.8-6-40 C.R.250d.9-3-40 C.R.684d.12-8-39; C.R.604d.13-7-40;	Headmaster Secondary grade Assistant Higher Elementary. Fixed contingencies	1. 1.	25-2/2-45. 20-1/2-24-2/2-30.	30 23 1-8	Existing incumbent only Ele. higher.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
11. 16th ward girls' school	C.R.3d.17-1-40; C.R.~~338d.30-3-40~~ 760 d.14-9-40; C.R.250d.9-3-40; C.R.476d.28-6-41; C.R.399 d.9-5-42; C.R.291d. 20-3-40	Headmistress Secondary Grade Assistants Higher elementary. Conductress Duty allowance to H.M.	1. 3. 1.	30-2/2-50 20-1/2-24-2/2-30.	32 22(2) 21 8 2.	32 44 21 97
12. 9th ward girls' school.	C.R.3 d.17-1-40 C.R.338d.30-3-40 C.R.676 d.8-8-42 C.R.250 d.9-3-40 C.R.387 d.19-6-44 C.R.537 d.6-9-44	Headmistress (Higher Elementary) Assistants Conductress.	1. 2. 1.	25-1/2-29-2/2-35 ~~20-1/2-24-2/2-30~~ 20-1/2-24-2/2-30 do.	28 20(2) 8	
3rd ward school.	C.R.533/8-6-40 C.R.604/13-7-40 C.R.250/9-3-40 C.R.762/14-9-40 C.R.487/12-7-41	Headmaster Secondary grade Assistants Duty allowance to headmaster Fixed contingencies.	1. 2.	25-2/2-45. 20-1/2-24-2/2-30.	26 23 21 2 1-8	Existing incumbent only higher elementary

C. Ganapathy 21.12.44
Commissioner.

RC 21-12

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Statement showing details of contingent allotment.

Particulars of expenditure.	Allotment.	Remarks
	Rs.	
2. Contingencies and equipment--		
Contingencies-		
House rent--		
Muthupatnam Girls' School (20 x 12)	240	
Sekkalai school (15 x 12)	180	
Muthupatnam Boys' school (site only)	30	
Nallayan Asari street school (7 x 12) (site only)	90	
Residential school (Nazar to Sivaganga Estate)	30	
Sivankoil school (site only) ~~25 x 12~~ (25x 12)	300	
4th ward girls' school (13 x 12)	160	
Bharathi school (20 x 12)	240	
Gandhi School (site only) (~~12 x 12~~) (25 annual)	30	
16th ward girls' school (site only) (12 x 12)	140	
9th ward girls' school (12 x 12)	150	
3rd ward school (15 x 12)	180	
	1770	

Other items:

Pay of menial staff	650 ✓	Includes provision for an additional conductress to Muthupatnam girls' school.
D.A. to menial staff	720 ✓	
Fixed contingencies	150	
Stationery and forms	250	
Postage	30	
Miscellaneous	120	
	1920	

Repairs to buildings:

Sivankoil school	300
Nallayan Asari street school	100
Gandhi school	200
Muthupatnam Boys School	300
16th ward school	150
Senjai school	100
Residential school	100
	1250

U. Ganapathy
Commissioner.
21.12.44

RS.
21-12

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	No.of schools having as the highest class. Standard. VI.	V.	IV.	III.	II.	I.
1.No.of schools on the date of submission of the budget	1	12				

2.No.of schools proposed to be opened in the ensuing year. — Nil.

3.(1) Total number of teachers employed in all the schools under the management of the local body on the date of submission of the budget:

(i) 50

(ii) Scales of pay suggested in paragraph 1 of G.O.No.5096 L.& M., dated 7-12-33 fixed by Government under Sec.70(3) of the D.M.Act, 1920 in G.O.No.1693 L.& M., dated 2-5-35. Women teachers employed on and after 1-1-1940 except Secondary Grade teachers (C.R.476 d.28-6-41) allowed the same scales of pay as that for men teachers of the same grade(C.R.No.87 dated 27-1-40) and proceedings of the taxation and finance committee d. 19-1-40); G.O.No.1665(E) dated 7-8-'36.

(iii)	Scale	Number
	25-2/2-45.	(8)
	30-2/2-50	(2)
	25-1/2-29-2/2-45	(6)
	20-1/2-24-2/2-30	(34)
		50

4. No.of additional teachers proposed to be employed.
(i) in existing schools; and — (i) Two on 25-2/2-45. Two on 20-1/2-24-2/2-30.

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

5. If the pay of 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. — No.

G Ganapathy
Commissioner
21·12·41

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21-12

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(13) 23

From
Sri C.Ganapathy,
Commissioner Karaikudi
Municipality, Karaikudi.

To
The Secretary to Government,
Education & Public Health Department,
Fort St.George,
Through The Director of Public
Instruction, Madras,
Through The Chairman Municipal Council,
Karaikudi.

ASST. SECRETARY TO GOVERNMENT
9 - FEB 1945
EDUCATION AND PUBLIC HEALTH DEPT.

Rc.B2.2827/44 Dated 6--2--45.

Sir,

05815

Sub: Establishment-Education- Revision of the scales of pay allowed to elementary school teachers.

pp1-2 of (T)

Ref: (i) My letter No.B2.2827/44 dated 10--5--44.
(ii) Government Memorandum No.49150-A1(Edn) dated 4-11-44. (T)

p. 13 of budget 36222A/44 Edn -44
8/9/44

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The question of revision of scales of pay was considered by the council at a special meeting convened on 29-12-'44 and at the meeting the council sanctioned the correction of the Budget Estimate for the year 1945-46 to make necessary provision for the consequent increased expenditure. At another meeting convened on 29-1-45, in resolution 23, the council has sanctioned the enhanced scales of pay recommended by Government in paragraph 2 of G.O.No.5096 L.& M., dated ~~Xxxx2xxx3~~ 7-12-33. with effect from 1-6-1945. Copies of the resolutions are submitted herewith for orders.

(B)

C.Ganapathy
Commissioner. 7.2

Forwarded,

Chairman. 7.2.45

Copy of council's resolution No.779-A dated 29--12--44.

To provide for higher scales of pay to municipal elementary school teachers in the Budget.

Resolution: Resolved to modify the budget by reducing the allotment under "Repairs to buildings" by Rs.750/- and increasing the allotment under "salaries" by that amount.

Sd/- S.MR.Narayanan chettiar,
Chairman.

(True translation)

Copy of council's resolution No.23 dated 29--1--45.

Read: M.C.R.No.507 dated 21-8-44 regarding revision of the scales of pay of elementary school teachers.
(ii) Council's resolution No.779(A) dated 29-12-44.

Sanction of the council is requested to adopt the following scales of pay mentioned in paragraph 2 of G.O.No.5096 L.& M., dated 7-12-33. with effect from 1st April 1945.

(i) Higher grade. 23-2/2-45.
(ii) Secondary grade. 30-3/2-45-2/2-55.

Note: In C.R.No.779(A) dated 29-12-44 the council has sanctioned the correction of the Budget Estimate for 1945-46 to make provision for sanction of enhanced scales of pay to elementary school teachers.

Resolution: The scales of pay for higher grade trained and Secondary grade trained teachers are fixed at Rs. 23-2/2-45 and 30-3/2-45-2/2-55. respectively with effect from 1-6-1945.

Sd/- S.MR.Narayanan chettiar,
Chairman.

M

6.2.45

(True translation)

C.Ganapathy
Commissioner 7.2.45

24

MUNICIPAL CHARGE SHEET No.

KARAIKUDI MUNICIPALITY.

S.T.C. No.
C.C.

Name and address of the accused.	Date of offence.	Act under which the prosecution is laid and Section.	Particulars.	Date of Prosecution	Witnesses.	Remarks.
1	2	3	4	5	6	7
		Madras District Municipalities Act, 1920 Rules 30, (2) and 36 of Schedule-IV	A sum of Rs. ( )* is due from the accused on account of Property tax Profession tax V. & A. and Cart tax. and warrant fee thereon. Demand notices have been served on him in time in conformity with the provisions of the Act. He has wilfully omitted to pay the tax and warrant fee. As the accused ……………… distraint, of the defaulter's property is impracticable. It is requested (i) that the amount of Rs. ( ) may be recovered summarily and paid to the council; and (ii) that he may be suitably punished for the offence.			

*Details for the amount due

Assmt. No.	year	Amount of Tax	warrant No.	warrant Fee.	Total.

Manager.

Municipal Office }
Karaikudi

Clerk.

To
The President, Bench of II Class Magistrates, Karaikudi.

COMMISSIONER.

E.P.H(A)

The file re: E.E. fund budget of the Karaikudi Mpty was sent to L.A. on 27/1/45. The return of the file may be awaited till 20.2.45.

12/2/45

13.2.45

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(14) 25 E.P.H(A)

14.3.45

59/17/7 **B.E. 1945-46 - E.E. fund - M.C. Karaikudi - Orders passed**

C. No. 2356A/45 from the D.P.I., R.O.P. No. 85-B3/44-45, d/13.1.45
pp1-2 e.f.
" " Commissioner Karaikudi Mpty Re. B2. 2827/44, d/6.2.45.
p. 23 e.f.

G.O. (Ms) No. 382 Edn, d/ 13.3.45.

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.C. Karaikudi.

2. R.E. for 44-45. The provision made for ~~excess~~ expenditure in excess of the budget estimate sanctioned in G.O. 298 Edn d/ 24.2.44 is approved ~~is approved~~.

(C)

Gdy 28000
Cap 3000
31,000

p. 2 e.f. p. 4 n.f.

3. B.E. for 45-46 (i) The credit taken for contribution to the E.E. fund from the gl. funds (Receipts 'ordinary' and capital) ~~should~~ should be reduced from Rs. 31,000 to Rs 17,350 as the general funds can not afford more.

(ii) The Govt. approve the proposal of the M.C. Karaikudi to allow the higher scale of pay referred to in para 2 of G.O. 5096 L&M., d/7.12.33 to the ~~elementary~~ higher elementary ~~grade~~ and secondary grade ~~school~~ teachers under its employ with effect from 1.6.45.

M on p 23 c.f

(B)

p 23 c.f.

4. With the alteration ~~in para~~ suggested in para 3(i) above, the budget for 45-46 will close with a deficit of Rs. 13,270.

p 5 n.f.

In order to avoid the deficit, the Govt, ~~direct~~ under ~~sub~~ subsection (1) of sections 34 ~~(1) and~~ and 35 ~~(1)~~ of the Madras E.E. Act, 1920, ~~[illegible]~~, as amended by Madras Act XV of 1941, ~~direct~~ that an education tax at 13 1/3 (thirteen and one-third per cent) p.c. of the property tax ~~for general purposes~~ be levied in the Mpty with effect from 1.4.45

p 5 n.f.

~~E17.H.73~~

5. An extract of the remarks of the D.P.I. in paras 6 and 7 of his endorsement read above is communicated to the Commissioner for information and necessary action.

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

AB 12/3/45

13.3.45

To The Commissioner Karaikudi Refly (thro' the C.M.C) (with copy of paras 6+7 on page 1 e.f)
" " D.P.I.
" " Exr of L.F.A.
" " R.A. depts.

Dpg 14/3

Annexure

Receipts	Rs
Opening balance	1,580
Education tax	13,730
Income from investments	10
Other receipts	10
Contribution from general funds	17,350
Deduct amount transferred to Capital	3,100
Total receipts	28,000
Receipts – Capital	3,100 ~~3,000~~
~~Receipts (Ordy + Capital)~~	~~31,100~~ ~~31,000~~
Total including opening balance	32,680 ~~32,680~~

Expenditure	
1. Staff – Salaries & allowances.	
Masters.	23,680
Contribution to Provident F. P.F.	950
2. ~~Contingencies & equipment~~	
Contingencies	
House rent.	1,770
Other items	1,920
Equipment.	
Furniture & apparatus	50
Library books & maps	50
Other items.	100
3. Prizes and Scholarships.	100
4. Repairs to buildings.	500
Total Ordy.	29,120
Capital	
1. Land & building	2,500
2. Equipment	
Furniture & apparatus.	500
Library books & maps.	50
Other items	50
	3,100
Total receipts	32,220
Closing balance	460
Total	32,680

13.3.45

AB 12/3/45

13.3.45

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(15) ~~27~~

From
Sri C. Ganapathy,
Municipal Commissioner,
Karaikkudi.

To
The Secretary to Government, 1193
Education & Public Health Dept.
Fort St.George,Madras.

Through the Chairman of Municipal
Council, Karaikkudi.

- -

Rc.No. A 1 3197 /45 dated 23--3--1945.

ASST. SECRETARY TO GOVERNMENT
3197
25 MAR 1945
EDUCATION AND PUBLIC HEALTH DEPT.

Sub:- Tax--Education--Levy from 1-4-1945.

Ref:- G.O.Ms.No.382 (E) dated 13-3-45. Para 4.

--:o:--

pp 25-26 of (K)

The above G.O. was placed before the Council at a special meeting convened on 22-3-1945 and the Council, in resolution No. 194 A., has resolved to request Government to permit it to levy an Education Tax with effect from 1-4-1946 instead of from 1-4-1945, for the reasons stated in the resolution. An English rendering of the resolution of the Council is submitted herewith. I pray for very urgent orders of the Government on the resolution of the Council.

p390 of Book No. 17

2. If the Government decide that the tax should be levied with effect from 1-4-1945, I request to be advised whether a notification under section 80 of the D.M. Act, 1920 is necessary or whether in view of the orders in G.O.No. 1523 Law(Education) dated 2-11-23 ~~ar~~ I may straight away proceed with the assessment of the tax at the rate fixed by Government on all properties, including properties belonging to the S.I.Ry administratin and Government. I pray for urgent orders on the reference.

C. Ganapathy
Commissioner.
23.3.45

V.S. 23-3

Forwarded.
23.3.45
~~Forwarded through Chairman~~ Chairman.

Municipal Council's Resolution No. 1944 dated 22-3-45.

pp25-26e 18 (K)

READ: G.O.No.MS-382 Education dated 13-3-45 on the Budget Estimate of the Elementary Education fund for the year 1945-46 of the Karaikkudi Municipal Council.

p25e 18 (K)

2. In paragraph 4 of the G.O. the Government direct under sub-section (1) of section 34 and 35 of the Madras Elementary Education Act, 1920 as amended by Madras Act XV of 1941 that an education tax at 13 1/3% of the property tax per annum be levied in the Municipality with effect from 1st april 1945.

3. Approval of the council is solicited for the draft notification under Section 80 of the Madras District Municipalities Act regarding the levy of education tax from 1-4-45.

p25e 18 (K)

RESOLUTION: The G.O.W was read. As it is war time now and the financial position is very stringent, as the wealth of the majority of the citizens at Karaikudi is in foreign parts, as there is no scope for income from in land, as the property tax has been a enhanced in the recent general revision, as there is objection from the public for the levy of new tax, this council resolves to request Government to permit the council to levy the tax from 1-4-46 and to keep in abeyance the G.O. directing the levy of Education tax from 1-4-45. The council further resolves to request Government to permit the deficit in the Education budget which has been ordered to be made up by levy of Education Tax, to be met by a contribution from General funds.

pp25-26e 18 (K)

--x--

23.3.45
Commissioner.
RC

30

(17) 31 E&P.H(A)

Special

Tax – Education – M.C., Karaikudi – Levy – postponement.

C. No. 11931 A/45
p l e f

From the Commissioner, Karaikudi Mpty,
Rc. No. A1. 3197/45, d/23.3.45

Memo: No. 11931 A/45-1 Edn., d/28/3/45

pp25-26 c f of (K)

The orders in G.O. 382 Edn., d/13.3.45 will not be ~~reconsidered~~ modified and they should be given effect to immediately.

The Commissioner, Karaikudi Mpty, is informed that ~~a~~ the notification ~~required~~ ~~under Section 80 of the M.D.M. Act should be published~~. The direction from Govt to levy the education tax dispenses with the publication of the notice required by the first proviso to subsection (3) of Section 78 of the M.D.M Act 1920 only ~~[illegible]~~ the notification

p 390 of Book
No. 17

28/3

To The Commissioner,
Karaikudi Mpty
(thro' the C.M.C.)

27/3/45

cf p 3 of Rules
relating to Ely
schools
(Book put up)

32

required under Secn 80 of the Act should be published. As regards the levy of the tax on properties belonging to the Railway administration the Govt. should be addressed separately following the procedure laid down in para 3 of G.O. 5744 L.A. d 12-2-42.

p 390 of Book No. 17

(B)

W
27.3.45

27.3.45

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(18) E/P.H(A)

B.E. – 1945-46 – E.E. fund – M. C, Karaikudi.

C.No. 2356A/45 from the D.P.I., R.O.P.M. 85 B3/44-45, d/13.1.45.
pp1-ref

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

2. R.E. for 44-45. In the B.E. for 44-45, credit was taken for a sum of Rs 8,500 under the head "Capital – Receipts" as shown below: –

p 25 c.f of G.O. 293 Edn 24.2.44 (C)

"Rs 2,000 by transfer from Grdy
Rs 6,500 contribution from gl funds"

p 12 c.f In the R.E. for ~~45-46~~ 44-45, the appropriation from "Receipts – Grdy" has been reduced to Rs 600 as it is now proposed
'M' on p 7 c.f not to carry out improvements to Senjai School. The con-
p 12 c.f tribution from gl. funds has been increased to Rs 10,800 as the cost of acquisition of land for the Muthupatnams
'X' on p 7 c.f Boys School is now stated to be Rs 10,800 as against Rs 6000 originally estimated. The Commissioner ~~says~~ states
'P' on p 5 c.f that the expenditure can be met from the additional toll compensation sanctioned to the Council. L.A. may be

3. B.E. for 1945-46 (i) After approving the budget, the Council has resolved to allow ~~the teachers~~
p 2 c.f ~~in the [illegible] under its control~~ the higher scale of pay
(B) referred to in para 2 of G.O. 5096 L&M, d 5.12.33 to the elementary school teachers under its employ and to meet the excess expenditure of Rs 750 ~~by a reduction~~ of the allotment under the head "Repairs to buildings" which is Rs 1250. ~~by Rs 750~~. The proposal was already recommended
p 4 of Budget 3222 A/44 Edn 8/9/44 (T) by the D.P.I and it may be accepted.

(ii) The Council has taken credit

for a contribution of Rs 31,000 from general funds (Rs 28,000 towards "ordinary receipts" and Rs 3,000 towards "capital receipts"), ~~[illegible]~~ as against the contribution of Rs 17,350 approved in the budget for 42-43. With the enhanced contribution the E.F. fund will close with a balance of Rs 380 at the end of 45-46. L.A. may be requested to say whether the Council will be in a position to contribute the additional amounts provided in the budget, from out of the arrears of Toll compensation to be paid to the Council. At present there is no other appreciable source of income for the E.E. Fund.

p 12 of

p 3 of ©

p 13 of

(iii) If the general funds cannot contribute more than what was contributed in 42-43, the question of levying an Edn. tax will have to be considered. No edn. tax is levied in the Mpty at present. The total rate of taxation for general purposes is 7½% whereas the maximum permissible limit rate for municipalities of this type is 15%. Education tax at 1% per annum will yield Rs 13,730. If the general funds cannot contribute more than Rs 17,350 to the E.F. fund, Govt will have to direct the levy of an Education tax at 1% p.a.

(25% of prop. tax)

L.A. may see.

22/1/45

23.1.45

26.1.45

L. A.

E.P.H. W.O. 2356A-1
27/1/45

This may lie over pending return till 12.2.45 or L.A. Depth of the genl. budget file sent to Finance Depth with this Depth u.o. No. 676-1 LA Budget II of 24.1.45 – whichever is earlier.

5.2.45

5.2.45

2.2.45

ASST. SECRETARY TO GOVERNMENT
29 JAN 1945
LOCAL ADMINISTRATION DEPT.

2658

Will be reminded on 9/2/45

5.9
30.1.45

Extract of the Finance Department notes on the general budget file of the Karaikudi Municipal Council for 1945-46.

19

Finance (Exp. B)

The case is sent to Finance with reference to paragraph 4 of L.A. Department's note on p. 6 above. It is submitted that the proposals mentioned therein may be accepted in Finance.

V.G.
14-2-45.
V.V.S.

2. **Levy of Education Tax** (para 3 on p. 6 above of Genl. budget file) The L.A. Department have suggested that the Karaikudi Municipality may be asked to levy from 1-4-1945 Education Tax at 1% of property rentals per annum, for the reasons stated in ~~paragraph 3 of~~ their note ~~on p. 6 above~~. This will bring in a revenue of Rs. 13,730 a year. Under the proposal in the part II Scheme in Fl. (2), an equivalent grant from Government under section 37 of the Elementary Education Act will be admissible, since the proposed tax is less than the limit of 1-1/3 percent of the rental value specified in the Part II scheme note. The point arises whether, instead of levying Education Tax, which means extra ~~xxx~~ liability to Government, the Council may not be asked to raise the General Property Tax which is only 4 per cent per annum. It is admitted that the total rate of property tax, viz., 7½% (comprising 4% General Property Tax, 2½% Lighting tax and 1% scavenging tax) is a very low rate. L.A. however consider that there is no need to raise the rate of the Property Tax in 1945-46 for general purposes ~~— see paragraph 3 on pp. 5-6 above.~~ On the other hand, since the Council will have to spend an amount of Rs. 29,120 on Elementary Education in 1945-46 according to the B.E. for that year, as the Council's General ~~Fu~~ Funds cannot contribute more than the standard contribution of Rs. 17,350 and as with ~~xx~~ this contribution the E.E. Fund Acct. will end with a large deficit (Rs. 13,270), L.A. ~~Cannot~~ consider that there is a very good case for the levy of an Education Tax, at 1 per cent of the property rentals per annum. In the circumstances, Finance may perhaps agree to the levy of Education Tax as proposed. At the same time, it appears desirable, in view of the remarks of L.A. that the present rate of property Tax is very low, to consider increasing the General Property Tax. It is understood that the normal rate of Property Tax

a Removed in L.A.

L.A. have already suggested this tax in the Genl B.E. file
20.2.45

V.G./14-2-45
V.V.S.

A

~~Tax for municipalities of this kind is 15%. L.A. may perhaps consider the question of enhancing the rate of property tax to a reasonable rate, as the extra income will be necessary to provide for adequate expenditure on schemes both in the near future and in the post-war period, such as the financing of the Town Planning scheme referred to In E. & P.H. note on p. 7 above.~~

V.G.
14-2-1945.

V.V.S.
16-2-1945.

Fin.U.O.NOte No
6639/Exp.B-1,
dated 16-2-1945

Local Administration Deptt.

The amount of contribution from the General Account taken credit in the estimates under the Ele. Edn. Fund budget which is shown below,

p 12 cf

Ele. Edn. Account	R.E. 1944-45 Rs	B.E. 1945-46 Rs
- Ordinary	23,670	28,000
- Capital	10,800	3,000

is the same as that provided for under this head in the general budget. The contribution taken credit in the R.E. for 1944-45 may be agreed to. In view of the financial position under the General Account -Ordinary, the contribution taken credit both under Ele.Edn. Acct.-Ordinary and Capital in the B.E. for 1945-46 may be reduced to Rs 17,350, small, being the standard contribution approved for 1942-43. In view of the inability of the general funds to contribute more than Rs17,350 to the Ele. Edn. Account in 1945-46 this department may ~~be~~ agree to the ~~Government~~ E. & P.H. Department directing the levy of an education tax of one per cent per annum. A copy of the Finance Deptt. note on the General budget file of the Karaikudi Ml.Cl. for 1945-46 ~~is~~ has been added to this file above. Finance Deptt. also have agreed to the levy of an education tax of 1 per cent per annum. With these remarks the file may be returned to the E & P.H. Department u.o.

RM
20.2.45

L.A has already suggested this tax in the Genl B.E file
RM
20/2/45

pp 3 + 4 ante

LA Adm. No. 2658-1
L.A. Rd II
20.2.45

89
20/2

The levy of Edn tax at 1% per annum on property rentals (ie at 13⅓% ~~[illegible]~~ of the total property tax levied in the mpty) is agreed to in L.A. RM
20-1-45

07377

(See L.A. [illegible])

Exp. H(A)

20-FEB-1945
ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPT.

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(20)

Exp. H(A)

Please see the resolution of the Ml. Cl., Karaikudi at 'M' on p. 23 c.f. The proposal of the Council is to allow the higher scale of pay referred to in para 2 of G.O. 5096 L&M., d/7.12.33 to the Higher elementary and Secondary grade teachers under ~~the~~ it from 1.6.45. Provision has been made in the budget for the additional expenditure involved. cf para 2(i) on p1 ante. The proposal of the Cl. may be approved as noted already.

(B)

p 4 ante

p 4 ante

'X' on p3 ante

2. ~~The budget for 45-46, revised with~~ After accepting ~~reference to~~ the suggestion of the L.A. deptt to ~~restrict~~ reduce the contribution from gl. funds to E.F. fund from Rs 31000 to Rs 17,350, the B.E for 1945-46 will ~~is expected to~~ close with a deficit of Rs 13,270. To avoid this the L.A. deptt suggest that the Cl. may be directed to levy Education tax at ~~1 p.c. from~~ 13⅓ % of the total property tax levied in the municipality. This tax is expected to ~~property rentals. Finance have agreed to the suggestion. This may be accepted.~~

~~For orders as to circulation.~~

AB
21/2/45

yield an income of Rs 13730 and will be sufficient to avoid the deficit of Rs 13270 in the E.E. Fund for 1945-46. Equivalent govt contribution under section 37 of the Act will ~~accrue~~ become payable to this municipality only in 1946-47.

For orders whether the Ml. Council may be directed to levy ~~the~~ education tax at 13⅓ % of property tax with effect from 1.4.1945.

W
28.2.45

VE

OB
6.3.45

May be appd:/ WJ

E
5.3.45

WJ
6/3

Ag.
9.3.45

12 MAR 1945
SECRETARY, EDN. AND P. H. DEPT.
GOVERNMENT OF MADRAS

A draft order is submitted.

AB
12/3/45

W
13.3.45

Issue
E
13.3.45

㉑ 7 ESP. H (A)

Tax – Education – Ml. Cl., Karaikudi – Levy – Postponement till 1-4-46.

C. No. 11931 A/45 From the Commissioner, Karaikudi repty,

p 1 c - f.

Re. No. A 1. 3197/45, d/23. 3. 45.

In connection with the examination of E.E. fund budget of the Ml. Cl., Karaikudi, for 45-46,

p 4 r f of Ⓚ A the L.A. deptt stated that the contribution from gl. funds to E.E. fund cannot be increased beyond the

Rs 17,350 amount contributed in 42-43 and that the

Rs 13,270 deficit in E.E. fund budget might be made good by the levy of an Edn tax at 1 p.c. Accordingly, the

para 4 on p 25 c f of Ⓚ cl. was directed to levy Edn. tax at 13 1/3 p.c. of property tax with effect from 1. 4. 45.

7668 For the reasons stated at 'X' on p 3 c.f. the cl. now requests that the Education tax may be levied from 1-4-46 and that the deficit in

p 3 c f 45-46 may be made good by a contribution from

(A) H. 983

General funds -

But

The remarks of L.A. may be invited w.o.

26/3/45

26.3.45

One of the reasons urged by the council is that there has been a general revision of the assessments recently

26.3.45

S/ L.T.A

AW 26/3/45

L.A

Edn. H w.o. 11931A/45-1
26/3/45

L.A.Dept.

The case for the levy of education tax in this Municipality is stated in paragraph 4 of this Department note at page 6 n.f. of G.O.No.425, L.A., dated 24/2/1945 put up at (A). If the education tax is not levied in 1945-46, the elementary education budget for that year will close with a deficit of Rs.13,270/-. The general fund of the Council cannot afford to make an additional contribution to wipe off the said deficit in the elementary

cf paras 1 & 3 on p 5 NF in (A)

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(22)

~~9~~

3.

education fund. The arrear toll compensation which the Council will get in 1945-46 is intended by the Government for expenditure on the improvement of conservancy.

p 8 of the Admn Rept for '43-44 (C)

2. 557 boys of school-going age representing 37 per cent of the estimated number of boys of school-going age in the municipality and 1,173 girls of school-going age representing 62 per cent of the estimated number of girls of school-going age in the municipality have still to be given the benefit of elementary education. The Council will require additional funds to bring these children under instruction. Further the Municipal Council will require funds for ~~providing~~ the provision of adequate accommodation, garden and playgrounds even for the existing municipal elementary schools. - Vide paragraph 6 of the D.P.I's letter at page 1 c.f. of G.O.No.382, Education, dated 13/3/1945. The total rate of property tax levied in this municipality in the current year, viz., 7½ per cent per annum is the

(K)

A

the lowest in the Presidency. In the circumstances, the fact that a general revision of the property tax assessment will be brought into force in this municipality in 1945-46 is not a valid plea for postponing the levy of education tax to 1946-47. There is no case for reconsideration of the orders already passed in paragraph 4 of G.O.No.382 Edn., dated 13/3/1945 at (K) for the levy of an education tax from 1/4/1945 at a rate which works out to 1 per cent per annum on property rentals.

M

27.3.45

S / E&PH

27/3/45

E&P.H(A)

E&P.H(A)

D/p 27-3-45

LAw 7668-1-Bud II

27-3-45.

~~For orders whether~~ the view of the L.A. deptt at 'M' above ~~will~~ may be accepted in this deptt. ~~If so~~, the draft below ~~may be~~ is for approval.

27.3.45

S 28/3/45

A2

approved

28/3/45

28 ... 1945

GOVERNMENT OF MADRAS

27 MAR 1945

ASST. SECRETARY TO GOVERNMENT

EDUCATION AND PUBLIC HEALTH DEPT.