

Debaring

Estt (1946) Department

18

SERIES.

12

G.O. No.

422
Eon

Dated

28.2.1946

[Despatch Abstract.]

Budget Estimate - 1946-47 - Elementary Education Fund -
Municipal Council, Kumbakonam - Orders passed.

55570

Back Papers.

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

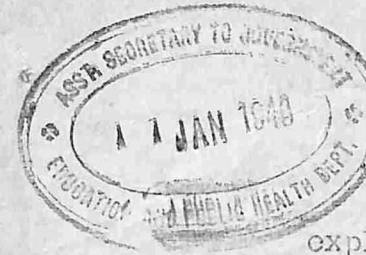
Further Papers.

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

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

R.O.P.No.69 B3/45-46, dated 7-1-46.

Sub: Elementary Education Fund - Budget Estimate for 1946-47 - Municipal Council, Kumbakonam.



SUBMITTED.

2. The budget is explained by the Commissioner in his explanatory Memorandum and covering letter to the budget.

3. Expenditure under "ordinary" in the Revised Estimate for 1945-46 is in excess of the sanctioned budget. Sanction of Government is necessary for the increased expenditure.

4. Budget Estimate for 1946-47:

The credit taken for Government grant under section 37 of the Madras Elementary Education Act is liable to revision with reference to the actual amount of education tax realised and adjusted to the fund during 1945-46.

5. Expenditure under "ordinary" is in excess of the receipts and hence the budget closes with a deficit.

6. The expenditure on the provision of mid-day meals should be met from general funds. The provision made under "contingencies - other items" may therefore be reduced to Rs.2500/-.

7. The establishment schedule has not been sent.

8. It is reported that pre-vocational subject is not being efficiently taught, in the boys' schools, for want of adequate supply of materials. The management should take steps to rectify these defects.

9. The accommodation provided for 8 boys' schools is inadequate. The accommodation provided for the Municipal Muhammadan Girls' School, Melacauvery, is unsuitable and inadequate. The management should take steps to house these schools in better buildings.

10. Additional staff is needed for the Pettai Street Municipal Boys' School.

11. Three boys' schools are in need of additional equipment.

12. Leave salary and dearness allowance are paid.

TRB.9/1
To

for DIRECTOR OF PUBLIC INSTRUCTION.

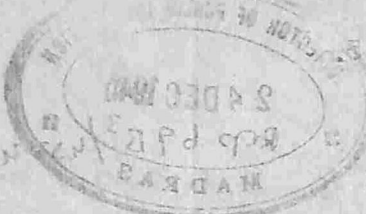
The Secretary to Government,
Education & Public Health Department, Madras.

10/1

Copy submitted to the Secretary to Government, Education and Public Health Department, Madras, direct, with one copy of the Budget and explanatory note.

svk.20.12.

svk. 20. 12.



To
The Secretary to Government,
Education and Public Health Department, Madras.
Municipal Commissioner, Kumbakonam.

1945-47 - Submitted.
Budget - Municipal Council - Kumbakonam - Elementary Education Fund

I submit herewith, in duplicate, the corrected copy of the Revised Estimate for 1945-47 and the Budget Estimate for 1945-47 relating to the Elementary Education Fund accounts of this municipality, with the prescribed enclosures, a copy of the Municipal Council's resolution No. 357 dated 11-12-1945 passing the Budget Estimate and a copy of the printed explanatory memorandum placed before the Council.

3. In the concluding portion of the printed explanatory note placed before the Council, it was stated that the closing balance in the Budget Estimate for 1945-47 was minus Rs. 38,000/- and that this deficit is solely due to the payment of damages allowed to the members of the Education Establishment. It was further suggested to the Council that the Government may be requested to sanction the payment to this municipality in 1945-47 of a subsidy to cover the deficit amount of Rs. 38,000/- for 1945-47.

According to the Budget Estimate as corrected by the Council's resolution, the closing balance for 1945-47 comes to minus Rs. 38,370/- instead of minus Rs. 38,000/- as originally framed. The excess deficit of Rs. 370/- is due to the following facts:-

1. The provision of Rs. 170/- made in the Budget Estimate under "Prizes and scholarships" has been increased to Rs. 500/- according to the Council's resolution.
2. The Council has resolved that a sum of Rs. 10,000/- may be provided in the Budget Estimate under "Expenditure-Capital" for the construction of school buildings; and it has also requested Government to sanction a grant of Rs. 10,000/- for the said purpose. Hence a sum of Rs. 10,000/- is provided under "Expenditure-Capital".
3. The Council resolved that a sum of Rs. 4,000/- may be provided for supplying mid-day meals to scheduled caste pupils and has requested Government to sanction an equivalent grant. Consequently the provision of Rs. 3,800/- made under the head "Contingencies-Other Items" has been increased to Rs. 6,500/- in the Budget Estimate.

I request that the resolution of the Council passing the Budget Estimate may be considered by Government favourably and that Government may be pleased to sanction a subsidy to cover the entire deficit amount.

Commissioner.

To forward to:

Copy submitted to the Secretary to Government, Education and Public Health Department, Madras, direct, with one copy of the Budget and explanatory note.
20.12.45

Extracts

Extract from the Proceedings of the Municipal Council, Kumbakonam, passed at its meeting held on 17-12-1945.

M.C.R.No. 357. Revised Estimate for 1945-46 and Budget Estimate for the year 1945-47 on the Elementary Education Fund of the Municipality.

The Revised Estimate and Budget Estimate are passed with the following modifications:

(a) The provision of Rs. 170/- made in the Budget Estimate under "Prizes and scholarships" is increased to Rs. 500/-

(b) The Council resolves that a sum of Rs. 10,000/- be provided in the budget estimate under "Expenditure-Capital" for the construction of school buildings. An amount of Rs. 20,400/- which was invested in Government Securities and reserved for capital works has been realised in the current year and credited to the Elementary Education Funds for meeting the deficit for the current year in pursuance of orders issued by Government in Memorandum No. 32976-A/45-4-Education, dated 22-10-1945. The Council requests the Government to sanction a grant of Rs. 10,000/- for the construction of school buildings.

(c) This Council resolves that a sum of Rs. 4,000/- may be provided for supplying midday meals to scheduled caste pupils and requests Government to sanction an equivalent grant.

(True extract.)

Commissioner.

20/12/45

Kumbakonam Municipality.

Elementary Education Fund.

Revised Estimate for 1945-46. Budget Estimate for 1946-47.

EXPLANATORY MEMORANDUM.

RECEIPTS—ORDINARY.

The credit taken in the Budget Estimate for 1946-47 and in the Revised Estimate for 1945-46 under "Education Tax" represents 98% of the current demand and 90 per cent of the arrear demand.

The credit taken in the Revised Estimate under "Government Grants" under Section 37 of the Elementary Education Act, is the amount equivalent to the Education tax realised during 1944-45. Credit is taken in the Budget Estimate for 1946-47 based on amount of tax that is expected to be realised during the current year. The credit taken under "Government Grants" under proviso to section 37 of the "Elementary Education Act" is the grant sanctioned by Government in G. O's. Nos. 594 Education dated 16-4-45, and 553, Education, dated 10-4-45. A sum of Rs 4100 was sanctioned by Government in their order No. 1010 L. A. dated 2-5-45 as compensation for loss of income under Education Tax on profession for the year 1945-46, and credit has been taken for that amount in the Revised Estimate and also in the Budget Estimate. No credit has been taken under the head "compensation for dearness allowance" both in the Revised Estimate and the Budget Estimate as Government have declared that no subsidy will be paid during 1945-46 and as it is now not possible to determine the precise amount that may be sanctioned under this head during 1946-47. Credit has been taken in the Revised Estimate for sums of Rs 20400 and Rs 14060 under the heads "Income from investments—sale of securities" & "Transfer from general funds" respectively in pursuance of orders issued by Government in Memorandum No. 32976-1A/45-4 Education dated 22-10-1945 on the Budget Estimate for 1945-46 to the effect that the investment of the sum of Rs 20400 made in Government securities should be realised during the current year and credited to the Elementary Education funds, instead of being reserved for capital expenditure and that the probable deficit for 1945-46 should be met by adjustment of a sum of Rs 9036 from the arrears of toll compensation sanctioned by Government, and of a sum of Rs 5024 from the general funds of the council. The sum of Rs 2500 shown under the head "Deduct Refunds" in the "Revised Estimate" in addition to the sum of Rs 300 represents the amount of subsidy received from Government in 1944-45 as compensation for payment of dearness allowance and which has been refunded to Government in pursuance of Government Memorandum dated 22-10-1945 referred to above.

RECEIPTS—CAPITAL.

No amount is transferred in the Budget Estimate from Ordinary to Capital as no provision could be made to meet capital expenditure owing to paucity of funds and owing to the deficit balance in the budget.

EXPENDITURE—ORDINARY.

The sum of Rs 64000 provided in the Revised Estimate under the head "Staff—masters—Pay" includes payment of leave salary and increments due in the current year. An increased sum of Rs 200 over this amount is provided in the Budget Estimate under this head in order to meet expenditure on the appointment of a Secondary grade teacher for handling standard VI to be opened in June 1946 in the Higher Elementary school proposed to be started in Kottaiyur as an equivalent substitute for a lower secondary school for which an endowment has been received from the Pandarasannadhi of Thirupanandal Mutt. The provision of Rs 35900 made in the Revised Estimate under the head "Masters—Dearness allowance" represents the payment of enhanced rates of dearness allowance to teachers mentioned in G. O. No. P. 1173 L. A., dated 28-5-1945 with effect from 1-1-1945. The sum of Rs 20760 provided in the sanctioned Budget for 1945-46, which was originally calculated at the rates fixed in G. O. No. 1593 L. A., dated 18-7-1944, is quite insufficient to meet expenditure on payment of enhanced rate of dearness allowance

Extract from the proceedings of the Municipal Council, Kumbakonam, passed at its meeting held on 17-12-1945.

M.O. No. 387. Revised Estimate for 1945-46 and Budget Estimate for 1946-47. The Revised Estimate and Budget Estimate are passed with the following modifications:

- (a) The provision of Rs. 170/- made in the Budget Estimate under "Prizes and scholarships" is increased to Rs. 300/-.
- (b) The Council resolves that a sum of Rs. 10,000/- be provided in the Budget Estimate under "Expenditure—Capital" for the construction of school buildings. A sum of Rs. 30,400/- which was invested in Government securities and reserved for capital works has been realised in the current year and credited to the Elementary Education Funds for meeting the deficit for the current year in pursuance of orders issued by Government in Memorandum No. 32976-1A/45-4 Education, dated 22-10-1945. The Council requests the Government to sanction a grant of Rs. 10,000/- for the construction of school buildings.
- (c) This Council resolves that a sum of Rs. 4000/- may be provided for supplying midday meals to scheduled caste pupils and request Government to sanction an equivalent grant.

(True extract.)

Commissioner.

22/12/45

in the current year according to the rates fixed in G. O. No. 1173 L. A., dated 28-5-45. Hence a sum of Rs 35900 has been provided in the Revised Estimate under this head. The same rates of dearness allowance are proposed to be adopted for the year 1946-47 and an increased provision has been made in the Budget Estimate under this head for payment of dearness allowance to the secondary grade teacher of the Higher Elementary school proposed to be opened in Kottaiyur. No provision could be made for employment of additional teachers in the existing schools.

Clerks and Servants:

An increased provision for payment of dearness allowance at enhanced rates has been made both in the Revised Estimate and the Budget Estimate.

Collection charges and contribution to Provident Fund:

The provision is only normal and it depends upon the emoluments paid to the staff.

Contingencies:

1. House Rent:—The increase in the Budget Estimate is due to the rent of the building for locating the Higher Elementary school in Kottaiyur till a suitable site is acquired and a building constructed on the site.

2. Other Items:

The following are the items for which the provision in the Budget Estimate is intended:—

(a) Wages to sweepers and water suppliers	... Rs 1700
(b) Stationery	... 300
(c) Cost of forms and printing charges	... 400
(d) Recurring contingent charges of schools	... 100

Total Rs 2500

Equipment:

1. Furniture and apparatus:—A sum of Rs 500 has been provided for the purchase of sitting planks &c. for the use of the lower classes in the existing schools and new furniture for the Higher Elementary section proposed to be opened in Kottaiyur.

2. Library books and maps:—A sum of Rs 600 has been provided for the supply of maps, reference books and table copies of text books.

3. Other items:—The following are the items for which provision in the Budget estimate is intended:

(a) Supply of books and slates to scheduled caste pupils and poor muslim pupils	... Rs 250
(b) Purchase of games articles &c.	... 150
(c) Charges for registration of scout units, Red cross groups &c.	... 100
(d) Supply of articles for teaching handicraft and pre-vocational subjects	... 400

Total ... Rs 900

Prizes and Scholarships:

A sum of Rs 170 has been provided for the purchase of prize articles to be distributed to pupils in the conduct of sports.

Repairs to Buildings:

A sum of Rs 2550 only has been provided in the Budget Estimate owing to paucity of funds, though the Municipal Engineer's estimate is for Rs 5100 excluding the repairs to be done to Sri Saraswathi Patasala.

EXPENDITURE—CAPITAL.

As already stated in the remarks relating to "Receipts—Capital" no provision could be made at all for meeting capital expenditure in 1946-47, though the construction of school buildings is quite necessary as the inspecting officers are insisting on the purchase of buildings to locate some schools and on the provision of additional accommodation to some schools, and though sites have been acquired for the specific purpose of constructing school buildings. The following items of capital works are imperatively necessary; yet no provision could be made on account of the deficit balance in the Budget and on account of the fact that the investments made in Government securities, which were specially reserved for meeting capital expenditure have to be realised during the current year and adjusted to the Elementary Education Funds according to the orders of Government in order to meet the deficit in the Revised Estimate for 1945-46.

1. Construction of compound wall, latrines and urinals to Gopu Sivagurunatha Chettiār's school.
2. Construction of a building for Mettu street school on the site received as a gift from Sir C. P. Ramaswamy Iyer.
3. Construction of a school building in Kottaiyur for locating the proposed Higher Elementary School.
4. Construction of a building to locate the Town Primary School on the site specially acquired at a cost of about Rs 5000 for that purpose.
5. Extension of Banadurai Primary school building for providing additional accommodation.

The closing balance in the Revised Estimate is nil in spite of the sale of securities—(Rs 20,400) and adjustment of Rs 14,060 from the General Funds in order to meet the deficit for the current year. The closing balance in the Budget Estimate is minus Rs 38,000. It may be apparent from the Budget Estimate, that but for payment of dearness allowance, the expenditure can be normally met from the Receipts and the budget balanced. But owing to the payment of dearness allowance of Rs 38,000 (Rs 36,150 for masters and Rs 1,850 for clerks and servants) the deficit in the Budget Estimate for 1946-47 is Rs 38,000; it is quite apparent that this deficit is solely due to the payment of dearness allowance. It is therefore suggested to the council that Government may be requested to sanction the payment to this municipality in 1946-47 of a subsidy to cover the deficit amount of Rs 38,000 for 1946-47.

The proposal to retransfer the municipal East Iyen street girls' school to Government for the purpose of starting a Girls' High school in that locality is under correspondence with Government. The period of management of the Saraswathi Patasala, which has been taken for a further period of 5 years from June 1941 expires by June 1946. It cannot be definitely stated, now, whether this school is going to be retransferred to the Theosophical Society or whether the period of management of the school by the municipality is going to be further extended. As nothing can be definitely said now about the retransfer of these 2 schools, the Budget Estimate has been framed including expenditure on the continuance of the 2 schools under municipal management. The probable amount of expenditure that can be saved by the retransfer of the East Iyen street girls' school to Government from 1-4-46 and by the retransfer of the Sri Saraswathi Patasala to the Theosophical Society in June 1946 will be about Rs 11,000.

Municipal Office,
Kumbakonam.
—11—1945.

R. PURUSHOTHAMA SASTRY,
Commissioner,
Kumbakonam Municipality.

in the current year according to the rates fixed in G. O. No. 1173 L. A., dated 28-5-45. Hence a sum of Rs 35900 has been provided in the Revised Estimate under this head. The same rates of dearness allowance are proposed to be adopted for the year 1946-47 and an increased provision has been made in the Budget Estimate under this head for payment of dearness allowance to the secondary grade teacher of the Higher Elementary school proposed to be opened in Kottaiyur. No provision could be made for employment of additional teachers in the existing schools.

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The provision is only normal and it depends upon the emoluments paid to the staff.

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Municipal Office,
Kumbakonam.
—11—1945.

R. PURUSHOTHAMA SASTRY,
Commissioner,
Kumbakonam Municipality.

Elementary Education Fund.

Revised Estimate for 1945-46 and Budget Estimate for 1946-47.

Actuals 1944-45	Budget Estimate 1945-46	Revised Estimate 1945-46	Heads	Budget Estimate 1946-47
Rs	Rs	Rs	RECEIPTS—Ordinary	Rs
11742	4870	6720	Opening Balances	...
23510	25900	25800	1 Education Tax	25800
58	200	200	2 Fines and penalties under the Ely. Education Act	200
1130	1500	1300	3 School fees	1300
311	400	400	4 Other receipts	400
1339	...	500	5 Income from investments	350
			Government Grants	
24802	25300	24530	1 Under Section 37 of the Elementary Education Act	25300
14082	14080	14080	2 Under proviso to Section 37 do.	14080
			Contribution from General Account	
11330	11330	11330	(a) Temporary allowances	11330
2600	4100	4100	(b) Other purposes— Compensation for loss of Education Tax on Profession	4100
2498	...	...	Compensation for D. Allowances	...
10000	18305	20400	Income from investments (Sale of securities)	...
...	...	14060	Transfer from General Funds	...
91660	101115	116700	Ordinary—Total Receipts	82860
152	300	300	} Deduct Refund of amount transferred to Capital }	300
...	...	2500		10000
91508	100815	113900		72560
			Total—Ordinary	82560
			RECEIPTS—Capital	
			1 Government Grant	
			2 Endowments and contributions Investments realised	
			Add amount transferred from Ordinary	10000
			Total	10000
91508	100815	113900	Total Receipts—Ordinary & Capital	82560
103250	105685	120620	Grant Total including opening balance	82560

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Actuals 1944-45	Budget Estimate 1945-46	Revised Estimate 1945-46	Heads	Budget Estimate 1946-47
Rs	Rs	Rs	EXPENDITURE—Ordinary	Rs
79129	63890	64000	1 Staff—Masters pay	64200
3521	20760	35900	„ Dearness Allowance	36150
2824	2200	2400	2 Clerks and Servants pay	2400
186	1100	1860	do. Dearness Allowance	1850
...	1200	1200	Education Tax—Collection charges	1200
3363	3600	3600	Contribution to Provident Fund	3600
90	...	...	Travelling allowance	...
			2 Contingencies and equipment—	
			(a) Contingencies—	
2344	2600	2550	(1) House rent	2600
1853	2500	2400	(2) Other items	2500
			(b) Equipment—	
...	600	400	(1) Furniture and Apparatus	500
...	500	500	(2) Library books and maps	600
533	1000	600	(3) Other items	900
9	170	170	3 Prizes and scholarships	170
1333	4226	3700	4 Repairs to buildings	2550
1342	1340	1340	5 Interest on and repayment of debt	1340
			Investment made	124890
96527	105685	120620	Total—Ordinary	120560
			EXPENDITURE—Capital	
			Lands and Buildings	10000
			Investments made	
			Total—Capital	10000
96527	105685	120620	Total expenditure—Ord. & Capital	120560
6723	...	...	Closing Balance	38000
103250	105685	120620	Grand Total including closing balance	82560

SUMMARY—REVISED ESTIMATE FOR 1945-46.

Details.	Opening Balance. Rs	Receipts. Rs	Expenditure. Rs	Closing Balance. Rs
Ordinary ...	6720	113900	120620	Nil
Capital ...	...	...	...	...
Total ...	6720	113900	120620	Nil

SUMMARY—BUDGET ESTIMATE FOR 1946-47.

Details.	Opening Balance. Rs	Receipts. Rs	Expenditure. Rs	Closing Balance. Rs
Ordinary ...	Nil	72560 ~~82560~~	124890 ~~120560~~	-52330 ~~-38000~~
Capital ...	...	10000	10000	...
Total ...	Nil	82560	120560 ~~134890~~	-38000 ~~-52330~~

DEMAND UNDER ELEMENTARY EDUCATION TAX-1945-46.

Details.	Arrear Demand. Rs	Current Demand. Rs	Total. Rs
Property tax ...	1100	25100	26200
Profession tax ...	...	...	...
Total ...	1100	25100	26200

R. PURUSHOTHAMA SASTRY,
Commissioner,
Kumbakonam Municipality.

Enclosure to the Budget Estimate for 1946-47 according to
Appendix 12 of the rules framed under the Elementary Education Act of 1920.

1. No of schools having as the highest class.

Standards.

No. of schools as on the date of submission of the Budget	VIII	VII	VI	V	IV	III	II	I
	3			20		2		

2. No. of schools proposed to be opened in the ensuing year. One Higher Elementary school in Kottaiyur.

3. Total No. of teachers employed in all the schools under the management of the Local Body on the date of the submission of the Budget estimate, the scale of pay in force, and the No. of teachers in each scale. 165 (Vide details at the end)

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

(i) The existing schools and their scales of pay. ... N I L.

(ii) The schools to be opened during the ensuing year and their scales of pay. One secondary Grade teacher in the scale of Rs. 25-2/2-45

If the pay of the existing teachers is proposed to be revised, the total No. of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the purpose. N i l.

Details for item No. 3.

1. Secondary grade trained teachers placed in the scale of Rs. 30--3/2-45-2/2-55	16
2. do in the scale of Rs. 30--2/2-50	4
3. do do Rs. 25-2/2-45	21
4. do in the higher grade scale of Rs. 23-2/2-45	NIL
5. Higher grade trained teachers placed in the scale of Rs. 23--2/2-45	74
6. do in the scale of Rs. 20--1/2-24-2/2-30	22
7. Elementary Lower Grade teachers placed in the scale of Rs. 20--2/2-24-1/2-28	22
8. Common Instructors:	
1. Drawing master on a fixed salary of Rs. 30/-	1
2. Drawing and Drillmaster on a fixed salary of Rs. 35/-	1
3. Music Instructor on a fixed salary of Rs. 25/-	1
4. Prevocational Instructors in the scale of Rs. 20--1/2-24-2/2-30	3
Total ...	165

Commissioner.

B.E-1946-47-E.E. fund - M. Ch. Kumbakonam

Orders passed.

C.No. 1815C-1/46

From the D.P.I., R.O.P. No. 6983/45-46, 2/7.1.1946.

Go (Ms) ~~422~~ EDN, 2/13/46 28-2-46

The Govt. pass the following orders on the R.E. for 1945-46 and the B.E. for 1946-47 of the E.E. fund of the M. Ch. Kumbakonam.

2. R.E. for 1945-46 The cl. is permitted to raise the provision made under the head "Expense-Only" from Rs. 1,05,685 to Rs. 1,20,620.

3. B.E. for 1946-47. (i) The Commr. is informed that the expenditure on the provision of midday meals ^{to school children} ~~to school children~~ should not be debited to the E.E. fund but ~~it~~ should be met from the gl. funds of the cl. ~~Accordingly~~ The provision made under the head "Contingencies - Other items" ^{should be} reduced from Rs. 6,500 to Rs. 2,500. If the cl. desires to pursue the proposal, it should obtain the sanction of Govt. before incurring the expenditure.

(ii) The provision made under the head "Prizes and Scholarships" should be reduced from Rs 500 to Rs 170.

(iii) In view of the unsatisfactory financial position of the E.E. fund, the provision made for a sum of Rs 10,000 under the head "Expenditure - Capital Lands and buildings" should be deleted. No ~~proposed~~ application was received from the cl. for a subsidy towards the cost of construction of school buildings, for cond. deration in connection with the Provincial budget for 1946-47. No subsidy can therefore be sanctioned for the purpose next year.

(iv) Revised with reference to the orders above, the B.E. for 1946-47 is expected to close with a deficit of Rs 38,000. A sum of Rs 9,616 should be adjusted to the E.E. fund from the arrear toll compensation grant that is likely to be sanctioned to the cl. next

X'm p 20 f
L.A. note p 4 n f

para 3 (b) on p 11 e f +

para 3 (c) on p 11 e f +

para 3 (d) on p 11 e f +

para 3 (e) on p 11 e f +

para 3 (f) on p 11 e f +

para 3 (g) on p 11 e f +

Parture to the Budget Estimate for 1946-47 according to the rules framed under the Elementary Education Act of 1930.

1. No. of schools having as the highest class.									
2. No. of schools as on the date of submission of the Budget.									
3. No. of schools proposed to be opened in the ensuing year.									
4. No. of teachers employed in all the schools under the management of the Local Body on the date of the submission of the Budget estimate, the scale of pay in force, and the no. of teachers in each scale.									
5. No. of additional teachers proposed to be employed in:-									
6. The existing schools and their scales of pay.									
7. The schools to be opened during the ensuing year and their scales of pay.									
8. If the pay of the existing teachers is proposed to be revised, the total No. of teachers whose pay will be altered showing the present and proposed scales of pay and the extra provision made for the purpose.									
9. Details for item No. 3.									
10. Secondary Grade trained teachers placed in the scale of Rs. 30-32-34-36-38-40-42-44-46-48-50-52-54-56-58-60-62-64-66-68-70-72-74-76-78-80-82-84-86-88-90-92-94-96-98-100-102-104-106-108-110-112-114-116-118-120-122-124-126-128-130-132-134-136-138-140-142-144-146-148-150-152-154-156-158-160-162-164-166-168-170-172-174-176-178-180-182-184-186-188-190-192-194-196-198-200-202-204-206-208-210-212-214-216-218-220-222-224-226-228-230-232-234-236-238-240-242-244-246-248-250-252-254-256-258-260-262-264-266-268-270-272-274-276-278-280-282-284-286-288-290-292-294-296-298-300-302-304-306-308-310-312-314-316-318-320-322-324-326-328-330-332-334-336-338-340-342-344-346-348-350-352-354-356-358-360-362-364-366-368-370-372-374-376-378-380-382-384-386-388-390-392-394-396-398-400-402-404-406-408-410-412-414-416-418-420-422-424-426-428-430-432-434-436-438-440-442-444-446-448-450-452-454-456-458-460-462-464-466-468-470-472-474-476-478-480-482-484-486-488-490-492-494-496-498-500-502-504-506-508-510-512-514-516-518-520-522-524-526-528-530-532-534-536-538-540-542-544-546-548-550-552-554-556-558-560-562-564-566-568-570-572-574-576-578-580-582-584-586-588-590-592-594-596-598-600-602-604-606-608-610-612-614-616-618-620-622-624-626-628-630-632-634-636-638-640-642-644-646-648-650-652-654-656-658-660-662-664-666-668-670-672-674-676-678-680-682-684-686-688-690-692-694-696-698-700-702-704-706-708-710-712-714-716-718-720-722-724-726-728-730-732-734-736-738-740-742-744-746-748-750-752-754-756-758-760-762-764-766-768-770-772-774-776-778-780-782-784-786-788-790-792-794-796-798-800-802-804-806-808-810-812-814-816-818-820-822-824-826-828-830-832-834-836-838-840-842-844-846-848-850-852-854-856-858-860-862-864-866-868-870-872-874-876-878-880-882-884-886-888-890-892-894-896-898-900-902-904-906-908-910-912-914-916-918-920-922-924-926-928-930-932-934-936-938-940-942-944-946-948-950-952-954-956-958-960-962-964-966-968-970-972-974-976-978-980-982-984-986-988-990-992-994-996-998-1000-1002-1004-1006-1008-1010-1012-1014-1016-1018-1020-1022-1024-1026-1028-1030-1032-1034-1036-1038-1040-1042-1044-1046-1048-1050-1052-1054-1056-1058-1060-1062-1064-1066-1068-1070-1072-1074-1076-1078-1080-1082-1084-1086-1088-1090-1092-1094-1096-1098-1100-1102-1104-1106-1108-1110-1112-1114-1116-1118-1120-1122-1124-1126-1128-1130-1132-1134-1136-1138-1140-1142-1144-1146-1148-1150-1152-1154-1156-1158-1160-1162-1164-1166-1168-1170-1172-1174-1176-1178-1180-1182-1184-1186-1188-1190-1192-1194-1196-1198-1200-1202-1204-1206-1208-1210-1212-1214-1216-1218-1220-1222-1224-1226-1228-1230-1232-1234-1236-1238-1240-1242-1244-1246-1248-1250-1252-1254-1256-1258-1260-1262-1264-1266-1268-1270-1272-1274-1276-1278-1280-1282-1284-1286-1288-1290-1292-1294-1296-1298-1300-1302-1304-1306-1308-1310-1312-1314-1316-1318-1320-1322-1324-1326-1328-1330-1332-1334-1336-1338-1340-1342-1344-1346-1348-1350-1352-1354-1356-1358-1360-1362-1364-1366-1368-1370-1372-1374-1376-1378-1380-1382-1384-1386-1388-1390-1392-1394-1396-1398-1400-1402-1404-1406-1408-1410-1412-1414-1416-1418-1420-1422-1424-1426-1428-1430-1432-1434-1436-1438-1440-1442-1444-1446-1448-1450-1452-1454-1456-1458-1460-1462-1464-1466-1468-1470-1472-1474-1476-1478-1480-1482-1484-1486-1488-1490-1492-1494-1496-1498-1500-1502-1504-1506-1508-1510-1512-1514-1516-1518-1520-1522-1524-1526-1528-1530-1532-1534-1536-1538-1540-1542-1544-1546-1548-1550-1552-1554-1556-1558-1560-1562-1564-1566-1568-1570-1572-1574-1576-1578-1580-1582-1584-1586-1588-1590-1592-1594-1596-1598-1600-1602-1604-1606-1608-1610-1612-1614-1616-1618-1620-1622-1624-1626-1628-1630-1632-1634-1636-1638-1640-1642-1644-1646-1648-1650-1652-1654-1656-1658-1660-1662-1664-1666-1668-1670-1672-1674-1676-1678-1680-1682-1684-1686-1688-1690-1692-1694-1696-1698-1700-1702-1704-1706-1708-1710-1712-1714-1716-1718-1720-1722-1724-1726-1728-1730-1732-1734-1736-1738-1740-1742-1744-1746-1748-1750-1752-1754-1756-1758-1760-1762-1764-1766-1768-1770-1772-1774-1776-1778-1780-1782-1784-1786-1788-1790-1792-1794-1796-1798-1800-1802-1804-1806-1808-1810-1812-1814-1816-1818-1820-1822-1824-1826-1828-1830-1832-1834-1836-1838-1840-1842-1844-1846-1848-1850-1852-1854-1856-1858-1860-1862-1864-1866-1868-1870-1872-1874-1876-1878-1880-1882-1884-1886-1888-1890-1892-1894-1896-1898-1900-1902-1904-1906-1908-1910-1912-1914-1916-1918-1920-1922-1924-1926-1928-1930-1932-1934-1936-1938-1940-1942-1944-1946-1948-1950-1952-1954-1956-1958-1960-1962-1964-1966-1968-1970-1972-1974-1976-1978-1980-1982-1984-1986-1988-1990-1992-1994-1996-1998-2000-2002-2004-2006-2008-2010-2012-2014-2016-2018-2020-2022-2024-2026-2028-2030-2032-2034-2036-2038-2040-2042-2044-2046-2048-2050-2052-2054-2056-2058-2060-2062-2064-2066-2068-2070-2072-2074-2076-2078-2080-2082-2084-2086-2088-2090-2092-2094-2096-2098-2100-2102-2104-2106-2108-2110-2112-2114-2116-2118-2120-2122-2124-2126-2128-2130-2132-2134-2136-2138-2140-2142-2144-2146-2148-2150-2152-2154-2156-2158-2160-2162-2164-2166-2168-2170-2172-2174-2176-2178-2180-2182-2184-2186-2188-2190-2192-2194-2196-2198-2200-2202-2204-2206-2208-2210-2212-2214-2216-2218-2220-2222-2224-2226-2228-2230-2232-2234-2236-2238-2240-2242-2244-2246-2248-2250-2252-2254-2256-2258-2260-2262-2264-2266-2268-2270-2272-2274-2276-2278-2280-2282-2284-2286-2288-2290-2292-2294-2296-2298-2300-2302-2304-2306-2308-2310-2312-2314-2316-2318-2320-2322-2324-2326-2328-2330-2332-2334-2336-2338-2340-2342-2344-2346-2348-2350-2352-2354-2356-2358-2360-2362-2364-2366-2368-2370-2372-2374-2376-2378-2380-2382-2384-2386-2388-2390-2392-2394-2396-2398-2400-2402-2404-2406-2408-2410-2412-2414-2416-2418-2420-2422-2424-2426-2428-2430-2432-2434-2436-2438-2440-2442-2444-2446-2448-2450-2452-2454-2456-2458-2460-2462-2464-2466-2468-2470-2472-2474-2476-2478-2480-2482-2484-2486-2488-2490-2492-2494-2496-2498-2500-2502-2504-2506-2508-2510-2512-2514-2516-2518-2520-2522-2524-2526-2528-2530-2532-2534-2536-2538-2540-2542-2544-2546-2548-2550-2552-2554-2556-2558-2560-2562-2564-2566-2568-2570-2572-2574-2576-2578-2580-2582-2584-2586-2588-2590-2592-2594-2596-2598-2600-2602-2604-2606-2608-2610-2612-2614-2616-2618-2620-2622-2624-2626-2628-2630-2632-2634-2636-2638-2640-2642-2644-2646-2648-2650-2652-2654-2656-2658-2660-2662-2664-2666-2668-2670-2672-2674-2676-2678-2680-2682-2684-2686-2688-2690-2692-2694-2696-2698-2700-2702-2704-2706-2708-2710-2712-2714-2716-2718-2720-2722-2724-2726-2728-2730-2732-2734-2736-2738-2740-2742-2744-2746-2748-2750-2752-2754-2756-2758-2760-2762-2764-2766-2768-2770-2772-2774-2776-2778-2780-2782-2784-2786-2788-2790-2792-2794-2796-2798-2800-2802-2804-2806-2808-2810-2812-2814-2816-2818-2820-2822-2824-2826-2828-2830-2832-2834-2836-2838-2840-2842-2844-2846-2848-2850-2852-2854-2856-2858-2860-2862-2864-2866-2868-2870-2872-2874-2876-2878-2880-2882-2884-2886-2888-2890-2892-2894-2896-2898-2900-2902-2904-2906-2908-2910-2912-2914-2916-2918-2920-2922-2924-2926-2928-2930-2932-2934-2936-2938-2940-2942-2944-2946-2948-2950-2952-2954-2956-2958-2960-2962-2964-2966-2968-2970-2972-2974-2976-2978-2980-2982-2984-2986-2988-2990-2992-2994-2996-2998-3000-3002-3004-3006-3008-3010-3012-3014-3016-3018-3020-3022-3024-3026-3028-3030-3032-3034-3036-3038-3040-3042-3044-3046-3048-3050-3052-3054-3056-3058-3060-3062-3064-3066-3068-3070-3072-3074-3076-3078-3080-3082-3084-3086-3088-3090-3092-3094-3096-3098-3100-3102-3104-3106-3108-3110-3112-3114-3116-3118-3120-3122-3124-3126-3128-3130-3132-3134-3136-3138-3140-3142-3144-3146-3148-3150-3152-3154-3156-3158-3160-3162-3164-3166-3168-3170-3172-3174-3176-3178-3180-3182-3184-3186-3188-3190-3192-3194-3196-3198-3200-3202-3204-3206-3208-3210-3212-3214-3216-3218-3220-3222-3224-3226-3228-3230-3232-3234-3236-3238-3240-3242-3244-3246-3248-3250-3252-3254-3256-3258-3260-3262-3264-3266-3268-3270-3272-3274-3276-3278-3280-3282-3284-3286-3288-3290-3292-3294-3296-3298-3300-3302-3304-3306-3308-3310-3312-3314-3316-3318-3320-3322-3324-3326-3328-3330-3332-3334-3336-3338-3340-3342-3344-3346-3348-3350-3352-3354-3356-3358-3360-3362-3364-3366-3368-3370-3372-3374-3376-3378-3380-3382-3384-3386-3388-3390-3392-3394-3396-3398-3400-3402-3404-3406-3408-3410-3412-3414-3416-3418-3420-3422-3424-3426-3428-3430-3432-3434-3436-3438-3440-3442-3444-3446-3448-3450-3452-3454-3456-3458-3460-3462-3464-3466-3468-3470-3472-3474-3476-3478-3480-3482-3484-3486-3488-3490-3492-3494-3496-3498-3500-3502-3504-3506-3508-3510-3512-3514-3516-3518-3520-3522-3524-3526-3528-3530-3532-3534-3536-3538-3540-3542-3544-3546-3548-3550-3552-3554-3556-3558-3560-3562-3564-3566-3568-3570-3572-3574-3576-3578-3580-3582-3584-3586-3588-3590-3592-3594-3596-3598-3600-3602-3604-3606-3608-3610-3612-3614-3616-3618-3620-3622-3624-3626-3628-3630-3632-3634-3636-3638-3640-3642-3644-3646-3648-3650-3652-3654-3656-3658-3660-3662-3664-3666-3668-3670-3672-3674-3676-3678-3680-3682-3684-3686-3688-3690-3692-3694-3696-3698-3700-3702-3704-3706-3708-3710-3712-3714-3716-3718-3720-3722-3724-3726-3728-3730-3732-3734-3736-3738-3740-3742-3744-3746-3748-3750-3752-3754-3756-3758-3760-3762-3764-3766-3768-3770-3772-3774-3776-3778-3780-3782-3784-3786-3788-3790-3792-3794-3796-3798-3800-3802-3804-3806-3808-3810-3812-3814-3816-3818-3820-3822-3824-3826-3828-3830-3832-3834-3836-3838-3840-3842-3844-3846-3848-3850-3852-3854-3856-3858-3860-3862-3864-3866-3868-3870-3872-3874-3876-3878-3880-3882-3884-3886-3888-3890-3892-3894-3896-3898-3900-3902-3904-3906-3908-3910-3912-3914-3916-3918-3920-3922-3924-3926-3928-3930-3932-3934-3936-3938-3940-3942-3944-3946-3948-3950-3952-3954-3956-3958-3960-3962-3964-3966-3968-3970-3972-3974-3976-3978-3980-3982-3984-3986-3988-3990-3992-3994-3996-3998-4000-4002-4004-4006-4008-4010-4012-4014-4016-4018-4020-4022-4024-4026-4028-4030-4032-4034-4036-4038-4040-4042-4044-4046-4048-4050-4052-4054-4056-4058-4060-4062-4064-4066-4068-4070-4072-4074-4076-4078-4080-4082-4084-4086-4088-4090-4092-4094-4096-4098-4100-4102-4104-4106-4108-4110-4112-4114-4116-4118-4120-4122-4124-4126-4128-4130-4132-4134-4136-4138-4140-4142-4144-4146-4148-4150-4152-4154-4156-4158-4160-4162-4164-4166-4168-4170-4172-4174-4176-4178-4180-4182-4184-4186-4188-4190-4192-4194-4196-4198-4200-4202-4204-4206-4208-4210-4212-4214-4216-4218-4220-4222-4224-4226-4228-4230-4232-4234-4236-4238-4240-4242-4244-4246-4248-4250-4252-4254-4256-4258-4260-4262-4264-4266-4268-4270-4272-4274-4276-4278-4280-4282-4284-4286-4288-4290-4292-4294-4296-4298-4300-4302-4304-4306-4308-4310-4312-4314-4316-4318-4320-4322-4324-4326-4328-4330-4332-4334-4336-4338-4340-4342-4344-4346-4348-4350-4352-4354-4356-4358-4360-4362-4364-4366-4368-4370-4372-4374-4376-4378-4380-4382-4384-4386-4388-4390-4392-4394-4396-4398-4400-4402-4404-4406-4408-4410-4412-4414-4416-4418-4420-4422-4424-4426-4428-4430-4432-4434-4436-4438-4440-4442-4444-4446-4448-4450-4452-4454-4456-4458-4460-4462-4464-4466-4468-4470-4472-4474-4476-4478-4480-4482-4484-4486-4488-4490-4492-4494-4496-4498-4500-4502-4504-4506-4508-4510-4512-4514-4516-4518-4520-4522-4524-4526-4528-4530-4532-4534-4536-4538-4540-4542-4544-4546-4548-4550-4552-4554-4556-4558-4560-4562-4564-4566-4568-4570-4572-4574-4576-4578-4580-4582-4584-4586-4588-4590-4592-4594-4596-4598-4600-4602-4604-4606-4608-4610-4612-4614-4616-4618-4620-4622-4624-4626-4628-4630-4632-4634-4636-4638-4640-4642-4644-4646-4648-4650-4652-4654-4656-4658-4660-4662-4664-4666-4668-4670-4672-4674-4676-4678-4680-4682-4684-4686-4688-4690-4692-4694-4696-4698-4700-4702-4704-4706-4708-4710-4712-4714-4716-4718-4720-4722-4724-4726-4728-4730-4732-4734-4736-4738-4740-4742-4744-4746-4748-4750-4752-4754-4756-4758-4760-4762-4764-4766-4768-4770-4772-4774-4776-4778-4780-4782-4784-4786-4788-4790-4792-4794-4796-4798-4800-4802-4804-4806-4808-4810-4812-4814-4816-4818-4820-4822-4824-4826-4828-4830-4832-4834-4836-4838-4840-4842-4844-4846-4848-4850-4852-4854-4856-4858-4860-4862-4864-4866-4868-4870-4872-4874-4876-4878-4880-4882-4884-4886-4888-4890-4892-4894-4896-4898-4900-4902-4904-4906-4908-4910-4912-4914-4916-4918-4920-4922-4924-4926-4928-4930-4932-4934-4936-4938-4940-4942-4944-4946-4948-4950-4952-4954-4956-4958-4960-4962-4964-4966-4968-4970-4972-4974-4976-4978-4980-4982-4984-4986-4988-4990-4992-4994-4996-4998-5000-5002-5004-5006-5008-5010-5012-5014-5016-5018-5020-5022-5024-5026-5028-5030-5032-5034-5036-5038-5040-5042-5044-5046-5048-5050-5052-5054-5056-5058-5060-5062-50									

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1946-47 it seems that no provision need be made in the budget for 1946-47.

Taking into account the alterations suggested at (b), (c) and (d) above, the total anticipated expenditure for 1946-47 is Rs.120,560 against the total anticipated receipts of Rs.82,560. The budget thus closes with a deficit of Rs.38,000.

The question is how to avoid this deficit. The Council is receiving an arrear toll compensation of Rs.52,005 during 1946-47. L.A. may be requested to say whether the general funds can make a contribution so as to avoid the whole or any portion of the anticipated deficit and what portion of the arrear toll compensation can be set apart towards the deficit in question. Even in connection with the last year's budget the view was ~~taken~~ recorded that there is no scope for increasing the rate of education tax in the municipality as the total rate of taxation for the municipality is far above the maximum rate at which such tax can be levied. If the deficit cannot be avoided in either of the ~~xxx~~ ways suggested above, a subsidy from provincial funds will have to be given to the council, as the deficit is entirely due to the payment of dearness allowance to the staff paid from the E.E. fund which amounts to Rs.38,000. The question of granting a subsidy may however be considered in 1946-47 after the receipt of the actual closing balance in the E.E. fund account for 1945-46.

L.A. and Finance may see for remarks.

Fin (Exp B)

Z.A.

Exp.H W.O. 1815A/46-1

6/2/46



7641 SB -1

9.2.46

4133



L.A. Dept

Please see the note of the Exp.H Dept at pp 1 & 2 ante.

In the General fund budget of the Cumbakuram M.C., provision has been made in the R.E. for 1945-46 for a contribution of Rs 16,330 (Rs 11,330 + Rs 5,000) against Rs 16,354 (Rs 11,330 + Rs 5,024) provided in the Elementary Education budget. In the general fund budget file, it is proposed to increase the contribution provided in the R.E. for 1945-46 from Rs 16,330 to Rs 16,354. The C. has provided for a contribution of Rs 11,330 in the R.E. for 1946-47 in both the budgets. With the contributions referred to above, the Council's Ele. Education budget as revised by the Exp.H Dept closes with a deficit of Rs 38,000 at the end of 1946-47. The Exp.H Dept. wants to know whether the deficit can be avoided by an additional contribution from the General fund by adjustment from the arrear toll compensation. In the General fund budget file it is proposed to permit the C. to draw Rs 42,390 out of the arrear toll compensation of Rs 52,006 which is sanctioned to it in 1946-47 to wipe off the deficit anticipated in the General account at the end of that year. In view of the unsatisfactory financial position, the C. cannot make any additional contribution to the Ele. Education Acct in 1946-47 over & above the amount already provided for. The balance of Rs 9,616 in the arrear toll compensation may however, be adjusted to meet a portion of the deficit expected in the Elementary Education Acct at the end of 1946-47.

p.7/budget
LF
(dislinked)

p.3 nf
LF
(dislinked)

p.2 ante

p.8 nf
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52006
42390
9616

E.P. C

(inclusive of education tax of $2\frac{1}{2}$ per annum)

The total rate of property tax which will be levied in this mty from 1.4.46 is $24\frac{1}{2}$ per cent per annum. There is no scope to increase the rate of the tax further. A grant may be necessary to the Cl. in 1946-47. to wipe off the remaining deficit in the E.E. Education Account for 1946-47.

With these remarks the file may be returned to the 200 H Dept. passed on to Finance

13.2.46
14.2.46

Refer portion marked A on p. 2 ante.

A sum of Rs 9,616 will be available out of the annual toll compensation for next year, to meet the deficit in the Ely Edn budget. The remaining deficit of Rs 28,384 ^{in the E.E. budget} will have to be met only by Govt. grant.

16.2.46

Finance

Fin (Exp. B)



18.2.46

The proposal in this file relates to the question as to how the deficit in the E. E. Fund Account anticipated according to the B. E. for 46-7 can be avoided. Pg 2 of Ex. 4.

note: 1. A deft. note on H 3-4 above may be perused.

The anticipated deficit of Rs. 38,000/- can be reduced to Rs. 28,384/- taking into account a sum of Rs. 9,616 stated to be available out of the annual toll compensation.

The 200 H have stated that there is no scope of increasing the edn. tax. In the circumstances, this dept. may agree to with their proposal at B' on p. 2 above. (No subsidy is

required by the M. d. so far as the current year is concerned.)

21.2.46
21.2.46

21.2.46

E. H. H.

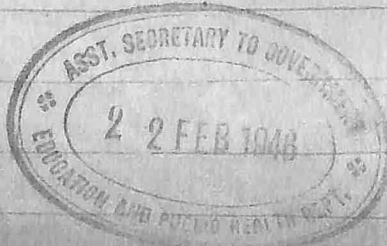
E.P.H (C-1)

21.2.46

21.2.46

A draft order is submitted.

26.2.46



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