[illegible]

28/8/46.

Sectt. II-27—37,004—18-11-45.

E & P.H (1946) Department.

Ms SERIES.

(19)

G.O. No. MS 445 Edn.

Dated 4th March 1946

Order on pp 19-20 c.f.

[Despatch Abstract.]

BUDGET ESTIMATE -1946-47 Elementary Education Fund - Municipal Council Karur - 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.

2

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
Dr. S.R.U. Savoor, M.A., D.Sc., I.E.S.,
Director of Public Instruction, Madras.
R.O.P.No.77-B3/45-46 Dated 8th January 1946.

Subject.

ELEMENTARY EDUCATION FUND--Budget Estimate for 1946-47--
Municipal Council, Karur.

ASST. SECRETARY TO GOVERNMENT
11 JAN 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Submitted.

pp3-4 infra

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

3. REVISED ESTIMATE FOR 1945-46: p 7 infra

The credit taken under "Government grant under Section 37 of the Act" should be shown against "Government grant under the proviso to Section 37 of the Act" and the credit taken against the latter should be shown against the former.

p 9 infra

4. The expenditure under "Ordinary" is in excess of the sanctioned budget. Further a sum of Rs. 340/- is also provided under "Capital--Lands and buildings" while there is no such provision in the sanctioned budget. Sanction of Government is necessary for the increased expenditure.

1822
p 20 of 19 ⓒ

p 7 infra

5. BUDGET ESTIMATE FOR 1946-47:-

The credit taken under "Government grant under Section 37 of the Act" should be shown against "Government grant under the proviso to Section 37 of the Act" and the credit taken against the latter should be shown against the former and this is liable to revision with reference to the actual amount of education tax realised and adjusted to the fund during 1945-46.

p 8 infra

6. The provision made under "Dearness allowance" includes the dearness allowance of Rs. 394/- payable to peons. This should be included under "Clerks and Servants".

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

8. The accommodation provided for one Boys' school is inadequate. The management should rectify this defect.

9. The provision made under "Equipment" should be utilised in consultation with the Inspecting Officers. Four boys' schools and two girls' schools are in need of additional equipment.

10. 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.9-1.

11/1

LOCAL ADMINISTRATION DEPARTMENT

From
Sri. S. Krishnasami Pillai
Municipal Commissioner,
Karur.

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

Sir,

R.C.No. 5670 — B2-45 dated 17-12-1945.

Sub; Budget Estimate-1946-47-Elementary Education Fund-Municipal Council- Karur- Submitted

pp5-6 ante

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pp7-9 ante

pp11 et seq

I enclose (i) an extract of my note on the revised estimate for 1945-46 and the budget estimate for 1946-47 of the Elementary Education Funds of the Municipal Council (ii) a copy of the schedule of establishment (iii) the recommendations of the budget sub-committee of the Council thereon and (iv) a copy of the council's resolution No. 274 dated 14-12-1945 approving the estimates.

2. The provision made in the budget in regard to staff, equipment accommodation etc. is based on the actual requirements of each school.

p16 of ©

3. With reference to the remarks of the Director of Public Instruction on the budget estimate of the Municipal Council for 1945-46 two boys' schools have been provided with one additional teacher each.

4. As regards the provision for more accommodation for 2 boys schools referred to by the Director of Public Instruction in his remarks on the last year's budget, it is proposed to provide in 1946-47 necessary accommodation for the Kamatchiammankoil Street School. The accommodation for this schools is really inadequate. It is in a rented building. The area where this school is situated in the western side of the town is growing and the strength of the school also increases day by day. It is very difficult to secure a suitable rented building for the school in this part of the town. It is therefore proposed to construct a new building for this elementary school. A provision of Rs. 6000/- has been made which will be met by a contribution from general account.

5. The land adjoining the Kottaimedu Elementary School was alienated in favour of the Council for use as a playground and one of the conditions of alienation is that the playground should be formed within 2 years from the date of alienation. It is therefore ~~[illegible]~~ proposed to construct a compound wall and to make the land suitable for school building. It is also proposed to improve the building of this school to accommodate more classes. A provision of Rs. 4,000/ has been made for these items and the expenditure is to be met by contribution from the general account. ~~([illegible])~~.

6. There is a compound wall in front only of the Pasupathipalayam Elementary School building ~~only~~. The other three sides are open without any protection for the school. In order to maintain a school garden compound walls to the other three sides are quite essential. The Council has recommended a provision of Rs. 1500/ for the purpose. This expenditure also will be met ~~fr~~ by a contribution from the general account.

7. The budget sub-committee of the Council recommended the opening of a new school in Alamaram Street with the existing teachers.

Furniture from other schools, where found unnecessary, will be transferred to the proposed school. No extra provision has been made for these items but a provision of Rs. 300/- has been made under "House rent" for housing the school.

S. Krishnasami Pillai
Commissioner. 19.12.45

s.n.18.12./p.

Forwarded.

S. Chinnaswamy Mudaliar
Chairman, Municipal Council,
Karur. 20/12/45

Extract from the Commissioner's note.

	Budget Estimate 45-46	Revised Estimate 45-46.	Budget estimate 46-47
Opening Balance.	-700	1170	1250
Receipts (including the contribution of Rs.19060 from General Account.	33,420	42,670	47,420
Expenditure.	37,945	43,590	50,020
Closing Balance.	-5225.	1250	-1350

The Government have paid in the current year a grant of Rs.6560 equivalent to the proceeds of 1-1/3% education tax collected in the Municipality in 1944-45. They have however ordered the refund of grant paid in 1944-45 towards dearness allowance to the extent of the closing balance viz. Rs.1170/. for that year.

Provision of Rs.6,000/- is made for the construction of a new building to house the Kamatchiamman Coil Elementary School to be met from contribution from general funds.

x x x

Elementary Education An additional elementary school to be opened in Alamaram Street. Staff to be provided either by a redistribution of staff in elementary schools or by the appointment of one or two additional teachers. A building to be rented in Alamaram Street for this purpo

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Recommendations of the Budget Sub Committee.

x x x

A compound wall to be constructed for the Pasupathipalayam Elementary School.

x x x

*****

Extract from the proceedings of the Municipal Council, Karur.

Budget Estimate for 1946-47 and revised budget estimate for 1945-46 together with the Commissioner's note and recommendations of the budget sub-committee

-----

C.R.No.274/14-12-1945.

Read and disvussed the revised estimate for 1945-46 and budget estimate for 1946-47 prepared by the Commissioner with the establishment schedule etc and the budget subcommittee recommendations thereon. The Sub-Committee's recommendations are accepted subject to the following modifications and additions.

--

x x x x

6

x x x x

(1) Improvements to Kottaimedu Elementary School and playground ... ... Rs.4,000/- O

****

/True Extract/

S. Krishnasami Pillai
Commissioner. 20.12.45

1428
5129
6557

7910
30
7880x2
3

26304 0
70

43667
+1170
44837

2/

5

BUDGET ESTIMATE - KARUR MUNICIPALITY - ELEMENTARY EDUCATION FUNDS - 1946-47

RECEIPTS.

Actuals 1944-45.	Revised Estimate for 1945-46.	Heads.	Budget estimate for 1946-47.	Remarks.
[illegible]333	1170	Opening Balance	1250 1247	(a) Increase due to quinquennial revision of property registers.
[illegible]695	7910	Education Tax	8700 (a)	
183	--	4. School fees	--	
		5. Contributions		
98	120	6. Other receipts.	100	
		7. Government Grant-		
6557	6560 6557	(i) Under Sec. 37 of the Ely. Edn. Act	6560 6557	
	6840	(ii) Under Proviso to Sec 37 of the Ely. Edn Act.	7030	
2095	----	(iii) Towards payment of dearness allowance.	----	
19,060	19,060 (b) 4380 44,867	8. Contribution from general account.	19060 41447	(b). Represents amount drawn ~~as xx~~ out of the grant sanctioned in G.O.No.1046/[illegible] dated 11-5-1945.
	30 (c) 1170 340 1540	Deduct refunds. ,, Amount transferred to capital.	30 41417	(c) Represents refund of grant drawn in 1944-45 towards payment of dearness allowance to employees made with reference to ~~GXX~~. Govt. Memo No. 32750/[illegible] Edn. dated 12-10-45.
35,688	43,330 43327	Total	41,420	
		CAPITAL		
1,815		4. Contribution from general Account Ordinary.	11,500	
	340 43.667	6. Add amounts transferred from ordinary.	---	pp 27-28 & 79 (C)
37,503	43,670	Total receipts ordinary and Capital.	52,920 41417	
37,[illegible]70	44,840 44.837	Grand Total including Opening Balance.	54,170 42664	

S. Krishnasami Pillai
Commissioner. 19.12.45

BUDGET ESTIMATE-KARUR MUNICIPALITY-ELEMENTARY EDUCATION FUNDS - 1946-1947

EXPENDITURE.

Actuals 1944-45	Revised Estimate for 1945-46.	Heads.	Budget Estimate 1946-47.	Remarks.
		I. STAFF		
(iii)		Salaries and allowances.	(i)	
28,098	21,720	MASTERS.	23,920	(i). Increase due to
254	220	Clerks and servants.	300	provision made for
1,128	1,300	Contribution to provident fund	1,350	additional teachers for a full year
	13,770(ii)	Dearness allowance.	12,750	(ii) includes dearness
425	510	Collection charges	540	paid at enhanced rate for January and
		2. CONTINGENCIES		February 1945
1,132	1,140	House Rent.	1,440	
2,308	2,900	Other items	3,000	
		EQUIPMENT		(iii) Includes dearness allowance
9	400	Furniture and apparatus	400	
39	50	Library books and Maps.	50	
	70	3. Prizes and scholarships	70	
792	1,170	4. Repairs to Buildings	500	
34,185	43,250	TOTAL ORDINARY	44,320	
		CAPITAL.		
1,815	340	1. Lands and Buildings.	11,500 ~~1,500~~	
36,000	43,590	Total Ordinary and Capital	55,820	44320
1,170	1,250	Closing Balance.	-1,650	-1656
	+1247			
37,170	44,840	Grand Total including ~~opening~~ closing Balance.	54,170	42664
	44837.			

S. Krishnasami Pillai
Commissioner. 19.12.45

44837
-43590
+1247

44320
-42664
1656

1813
1656
157

3)5440
1813

$1\frac{1}{2} = 8720$
-560
8160×2

2720
$3\overline{)5440}$
1813

$1\frac{1}{2} + \frac{1}{3}$
$\frac{3}{2} + \frac{1}{3}$
$\frac{9}{6} + \frac{2}{6} = \frac{11}{6}$, $1\frac{5}{6}$

62
36
2232

KARUR.
KARUR MUNICIPALITY

ESTABLISHMENT SCHEDULE-Budget Estimate - 1946-1947
C. Elementary Education Funds

Designation.	No. of posts.	Scale of pay.	Present pay.	Pay for 46-47 including provision for next increment.	Dearne allow
MASTERS			Rs.	Rs.	Rs.
Secondary Grades.	1	30-3/2-45-3/2-55	36	432 ✓	192
do	2	do	33 66	792 ✓	384
do	3	do	30	1080 ✓	576
Higher Grades.	1	23-2/2-45.	45	540 ✓	216
do	5	do	41	2460 ✓	1080
do	3	do	39	1404 ✓	576
do	1	do	37	444 ✓	192
do	6	do	35	2520 ✓	1152
do	6	do	33	2376 ✓	1152
do	2	do	31	744 ✓	384
do	3	do	29	1044 ✓	576
do	6	do	27	1944 ✓	1152
do	5	do	25	1500 ✓	960
do	13	do	23	3588 ✓	2496
Lower Grade	5	do	28	1680 ✓	960
	62			22,548 ✓	12,048 ✓
		Leave Salary at 2½%		667	300 ✓
				23,215 ✓	12,348 ✓
					or 12,350 ✓
		Duty Allowance say		396	
				23,611 ✓	
			or	23,620 ✓	
		Add for increments.		300 ✓	
				23,920	
CLERKS AND SERVANTS					
Peons.	2	12-1/4-13-1/4-14 -1/4-15-1/5-16	12	288	384
		Leave salary @ 2½%		7	10
				295	394
				24,125	12,744

S. Krishnasami Pillai
Commissioner. 19.12.45

62
22548
99.2
12
1190.4

PARTICULARS OF EXPENDITURE IN THE REVISED ESTIMATE FOR 1945-46

CONTINGENCIES The following schools are located in the rented buildings:-

1. Sannadhi Street Girls School ...	Rs. 34/-
2. Kamatchaimmahkoil Ely. School	,, 25/-
3. Muhammadan Boys School	,, 14/-
4. Muhammadan Girls School	,, 22/-
	-----
	95 x 12 --1140

OTHER ITEMS

Expenditure upto September	1446
Conductress' pay and allowance	120
Dearness allowance.	480
Stationery and printed forms etc.	200
Gosha Cart Driver 25x6	150
Maintenance charges of bull.	150
Water Charges of elementary schools	75
Chalk, duster-cloth etc.	39
Sweepers for 4 schools at Rs. 10/-	240

	2900

FURNITURE AND APPARATUS

Upto date expenditure.	10/-
As per report of the inspecting officer for new furniture.	390

	400

Library books and maps.	~~20~~
Pending bills	40
Probable say	10

	50

PRIZES AND SCHOLARSHIPS

Inter School sports for elementary schools.	70
	--

REPAIRS TO BUILDINGS

Uptodate Expenditure.	198
Bills expected for Kottaimedu Ely. School	~~250~~75
Pasupathipalayam school repairs.	350
Umayal Girls School.	450
	~~xxxxxx~~
Thirumanilayur Mixed School.	90
Sundries.	7

	1170

Capital

Lands and buildings uptodate.	322
Probable say.	18

	340

S. Krishnasami Pillai
Commissioner. 19-12-45

(P.T.O)

14

PARTICULARS OF EXPENDITURE IN ELEMENTARY EDUCATION FUNDS FOR 1946-1947

	Rs.
2. **CONTINGENCIES.**	
House rent for 4 schools at Rs.95/ per mensem..	1140
1 school in Alamaram Street as per the recommendation of budget sub-committee Rs.25x12.	300
	1440
OTHER ITEMS.	
Conductress pay & allowance for 5 schools. 5x4 20x12	240
Dearness Allowance. 16x5 80x12	960
Stationery and printed forms.	250
Gosha Cart Driver	300
Maintenance charge of a bull 25x12	150
Water charges of the Elementary Schools.	100
Chalk duster cloth etc	200
Handi-craft materials etc for girls schools.	320
Sweepers for 4 schools at Rs.10/-	480
	3000
FURNITURE AND APPARATUS	
Repairs to furniture and purchase of new ones.	400
Library books and maps.	50
For Inter school sports.	70
REPAIRS TO BUILDINGS	
For white washing the municipal owned buildings., viz, Town Ely. School	150
Pasupathipalayam Ely. School	75
Umayal Girls ,,	150
Thirumanilayur. ,,	25
Kottaimedu Ely. School.	100
	500
CAPITAL	
Provision of a new building in KamatchaimmanCoil Elementary School.	6000
Kottaimedu Ely. School play grounds etc.	4000
Compound wall to Pasupathipalayam Ely. School	1500
	11500

S. Krishnasami Pillai
Commissioner. 19.12.45

15

Particulars.	No. of schools having as the highest standard. VIII Std	VII std	VI std	V std	IV std	III std	II std	I std.
No. of schools on the date of submission of the budget.				11 (i)				
No. of schools proposed to be opened in 46-47.								
Total No. of teachers employed for all schools on the date of submission of the budget.							1 (ii).	

9

(i). 8 boys schools including 1 for muhammadan exclusively, 3 girls schools including 1 for muhammadan girls.
(ii) In Alamaram Street as per recommendation of the budget sub-committee
(iii) 57 permanent teachers and 5 temporary teachers-

S. Krishnasami Pillai
Commissioner. 19.12.45 –

Extract ~~from the E.A.~~ of the notes of C.A Department ~~notes~~ from their file relating to B.E. 1946-7 - Karur Municipal council. — General funds.

** ** **

		Rs.
6 (ii) Elementary Education Account:	1945-46 (B.E.)	19060
	1945-6 (R.E.)	19060
	1946-7 (B.E.)	19060
		11500 (Capital)

~~J.L.W.~~ SS.

The provision of Rs.19060 made in the R.E. for 1945-6 is the same as that approved in the Elementary Education budget of the council for the year and may be allowed. Credit has also been taken in the R.E. for 1945-6 for a sum of Rs.4380/- from the Arrear toll compensation of Rs.27086/- sanctioned to the council in the current year, in order to wipe off the deficit in the Elementary Education Account: With reference to Memo.No.32750/A.45.5 Edn. dated 12-10-45.

~~J.L.W.~~ S.S.

In view of its financial position under the General Account next year, the council cannot afford to pay to the elementary education fund in 1946-7 more than Rs.19060/- the Contribution approved for 1942-43. The provision of Rs.19060/- made in the B.E. for 1946-7 as contribution to the E.E.Account-Ordinary may be allowed, while that of Rs. 11500/- provided in the B.E. as contribution to the E.E.Account Capital for the construction of elementary school buildings may be deleted. The expenditure will have to be met by raising a loan from the Government or the Execution of the work will have to be postponed till the financial position of the council improves. The Elementary Education Account-Ordinary is expected to close with a deficit of Rs.1660/- at the end of 1946-7. As even the entire arrear toll compensation of Rs.27087/- likely to be sanctioned in the next year will not be sufficient to wipe off the deficit expected in the General Account at the end of 1946-7 the E.& P.H. may consider the question of avoiding the deficit in the Elementary Education Account by raising the rate of education tax from 1-4-46 if necessary while passing orders on the E.E. budget.

** **

Revised with reference to paras 3 and 4 on p.1 ante, the R.E. of the Karur Ml.Cl. under the General Account-Ordinary closes with a balance of Rs.31,347, as against the minimum balance of Rs.11,140/-. The council has made a provision of Rs.10,390/- for conservancy improvements. It may therefore be permitted to adjust an equal amount to the General Account from the arrear toll compensation of Rs.22,706 available after setting apart Rs.4,380 for wiping off the deficit in the Elementary Education Account. The closing balance

p.t.o.

18

-2-

for 1945-6 will then increase to Rs.41,737/-

2. Revised with reference to paras 2(2), 3 and 4 on pp. 1 and 2 ante. and to para 1 above, the B.E. for 1946-7 will close with a deficit of Rs.37.174 as against the requisite minimum balance of Rs.11,700/- The council may be permitted to adjust towards this deficit the entire arrear toll compensation of Rs.27,086/- that may be sanctioned next year. The deficit will then be reduced to Rs.10,088/- The council has provided for a Capital expenditure of Rs.76,550/- from the General Account-Ordinary. It may be directed to avoid the deficit and secure the minimum balance by reducing the provision for Capital expenditure by Rs.21,790/-

3. General financial position: Based on the B.E. for 1946-7 the annual ordinary receipts under the General Account fall short of the expenditure by Rs.2,061. This is due to the expenditure of Rs. 58630/- on payment of dearness allowance. This small deficit may be avoided and a surplus secured in 1947-48 and 1948-9 by drawing on the arrear toll compensation which will be paid year after year till 1948-9. The council levies the property tax (including the education tax) at 18 1/10 per cent per annum which may be considered adequate. No grant is necessary to this council either this year or the next for payment of dearness allowance.

...******.......

J.L.W.5-2-46.

EDPH (C-1) 19

80/4/3

B.E – 1946-47 – E.E. fund – ml. cl., Karur – Orders passed

G.No. 1822 C-1/46

From the D.P.I., R.O.P. No. 77 B3/45-46, d/8.1.1946

p1e ✓

G.O. (Ms) 445 EDN., D/ 4-3-46

9/11

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 ml. cl., Karur.

2. R.E. for 1945-46. The ml. cl., is permitted to raise the provision made under the head "Expenditure – Ordy" from Rs. 37945 to Rs. 43250. The provision made for a sum of ~~Rs 500~~ Rs 340 under ~~the head~~ the head "~~Capital~~ Expenditure – Capital – Lands and Buildings" is approved

p20e (i) (c)
p9e ✓
p9e ✓

3. B.E. for 1946-47 (i) In view of the ~~unsatisfactory~~ financial position of the General funds, the credit taken for a sum of Rs 11,500 under the head "Receipts – Capital – Contribution from General funds" and the provision made for a like amount under the head "Expenditure – Capital – Lands and Buildings" should be deleted. The cl. may, however, apply ~~for a loan and subsidy to~~ sufficiently early for a loan and subsidy towards the cost of the works in question for consideration in connection with the Provincial budget for 1947-48

p7e ✓
and para 4(i) on pp1-2 n ✓
p2n ✓

(ii) The B.E. for 1946-47 is expected to close with a deficit of Rs 1,656. To cover this deficit the Govt direct the ml. cl., Karur, under section 35 of the M.E.E. Act, 1920, to raise the rate of education tax levied in the city, from one and a half per cent per annum to one and five-sixth per cent per annum of property rentals with effect from 1.4.46

p3n ✓

4. An extract of the remarks of the D.P.I. in paras 3, 5, 6, 8 and 9 of his endorsement read above is communicated to the Commr, for information and necessary action.

p1e ✓

5. The sanctioned budget for

6/3

1946-47 will be as shown in the annexure.

~~4-3-46~~ ~~4-46~~

1-3-1946

B.M.
3/3/46

C/D 08

To the Commissioner,
Karur Mty
(thro' the C.M.C.)
(with enclosure)
✓ " " D.P.I.
✓ " " Exr of L.F.A.
✓ " " L.A. deptt

Despd.
7-3-46

Annexure

	Rs	Expenditure	Rs
Opening Balance	✓ 1,247.	1. Staff	
Receipts		Salaries & allowances	
		Masters	36,276 ✓
Education tax	✓ 10,633.	clerks & servants	694 ✓
Other receipts	✓ 100.	Contribution to P.F.	1,350. ✓
Govt. grant		Edn. tax collm charges	660. ✓
(i) under section 37 of the E. E. Act	✓ 7,030.	2 Contingencies & Equipment	
		Contingencies	
(ii) under the proviso to Section 37 of the Act	✓ 6,557	House rent	1,440 ✓
		Other items	3,000. ✓
Contribution from general funds	✓ 19,060	Equipment	
Deduct	✓ 43,380	Furniture & apparatus	400. ✓
		Library books & maps.	50 ✓
Refunds ✓	−30	3 Prizes & scholarships	70 ✓
Total (ordy)	✓ 43,350	4 Repairs to buildings	500 ✓
Total including opening balance	✓ 44,597	Total	~~44,320~~ 44,440 ✓
		Closing balance	157 ✓
			44,597

✓ 23920
✓ 12750
✓ 36670
✓ −394
36276

B.M.
3/3/46

1-3-1946

8700 = 1½

[illegible]

12

From
Sri. S. Krishnasami Pillai
Municipal Commissioner,
Karur.

To
The Secretary to Government,
Education and Public ~~Health~~ Department, Fort St. George, Madras
Through The Chairman, M.C. Karur

Sir, R.C. 5670/B2-45 dated 31-3-1946

Budget-Elementary Education- 1946-47-Levy of education tax-
Council's resolution- Submitted for orders

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Ref; G.O.No.Ms.445 Education dated 4--3--1946

pp 19-20 of 8 (F)

pp 19-20 of 19 (F)

18405
3 - APR 1946

The above Government Order was placed before the Council at its meeting held on 25-3-1946. A copy of its resolution No.403 passed at that meeting together with a copy of my note placed before it with special reference to the enhancement of the rate of education tax with effect from 1-4-46 is enclosed.

below

I request early orders of the Government on the council's resolution as property tax including education tax demand registers and bills have to be prepared for 1946-47 with reference to the final decision of the Government in the matter.

Forwarded.
S. E. Lucas [illegible]
Chairman,
M.C. Karur.
1/4/46

s.n. 1.4.

S. Krishnasami Pillai
1.4.46
Commissioner.

Note for the Council

p19 of 9 (F)

The suggestion of the Government contained in para 3(1) of G.O.No.445 Education dated 4-3-1946 that the credit for Rs.11500 under "contribution from general funds" and the provision made for a like amount under capital expenditure should be deleted in the budget estimate for 1946-47, may be accepted. Necessary application for grant and loan may be applied for in September 1946. Meanwhile plans and estimate for the works may be got sanctioned by the competent authority.

p19 of 9 (F)

2. As regards para 3(ii) of G.O.No.445 Education dated 4-3-46 it may be stated that as per actuals upto to 15-3-46, there is likely to be an improvement in the opening balance for 1946-47. As against the opening balance of Rs.1250/ estimated at the time of preparation of the budget estimate for 1946-47, there is likely to be about Rs.3,000. In that case the deficit closing balance of Rs.1656 referred to by the Government can be avoided in 1946-47. The increase in the rate of education tax from 1¼% to 1-5/6%(annual) i.e. by 1/3rd% (annual) ordered by the Government would however be necessary to avoid a recurring deficit in the elementary education fund according to the budget estimate for 1946-47.

para 3(ii) on p19 of 9 (F)

p19 of 9 (F)

Extract from the proceedings of the Municipal Council, Karur

Government review on the elementary education budget of this municipality for 1946-47

--

C.R.No.403 dated 25-3-1946

M

As there will be no deficit closing balance in 1946-47 according to the budget estimate for that year as revised with reference to actuals for 1945-46 upto 15-3-1946, this Council considers it unnecessary to increase the tax from 1-4-1946. The question of increasing the tax from 1-4-1947 may be considered in connection with budget estimate for 1947-48. The Government may be requested to reconsider their orders to increase the rate of education tax.

para 3(ii) on p19 of 9 (F)

Sd. S. Chinnasami Mudaliar,
Chairman.

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23 Edn. H (C-1)

Tax – Education – M. C., Karur – Levy at enhanced rates from 1-4-46.

C. No. 18405 C-1/46 p1 c f — From the Commr. Karur Mty, R.C. 5670/B2-45, d/ 31-3-46

Memo: No. 18405 C-1/46-1 Edn. d/ 6/4/46

pp19-20 c f Ⓕ — The Commr, Karur Mty, is informed that the orders in G.O. 445 Edn. d/ 4.3.1946 will not be reconsidered. He is requested to take immediate steps to levy education tax at the enhanced rate ordered in the G.O.

pp19-20 c f Ⓕ

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

4.4.46

6/4/46

Notes. As the B.E. for 1946-47 of the E.E. fund of the M. C., Karur, was expected to close with a deficit, the C was asked to raise the rate of

para 4(ii) on p2 n f Ⓕ

p3 n f Ⓕ &
para 3(ii) on p19 c f Ⓕ

24
~~education~~ tax from $1\frac{1}{2}$ p.c. to ⌀ $1\frac{5}{6}$ p.c.p.a of property ⌀ rentals with effect from 1-4-46. The C. requests a reconsideration of the orders on the ground that there will be no deficit in the E.E. fund in 1946-47, if the budget is revised with reference to the actual balance on 15.3.46. Govt have decided that retrospective effect from 1.7.44 instead of 1.1.45 should be given to the ~~dearness~~ existing rate of dearness allowance sanctioned to Govt. Servants. If this concession is extended to ~~to~~ local board servants also, the M.C. will require additional funds. The Commr may be told that the orders in G.O. 445 Edn., d/ 4.3.46 will not be reconsidered; The draft on plante is for approval.

para 3(ii) on p 19 c.f. of Ⓕ

'M' on p 1 c.f.

G.O. 277 Fin 29.3.46 Ⓗ

⌀ It is understood from L.A that they will take up this question shortly. [The reason need not be communicated to the Commr, as it will be some time before the orders are issued]

pp 19-20 c.f. of Ⓕ

4.4.46

4/4/46

5/4/46

An. Approved.

6/4/46

5/4

APR 1946

C1

25/14

From
Sri S.Krishnasami Pillai,
Municipal Commissioner,
K A R U R.

To
The Secretary to Government,
Education & Public Health Dept.Fort St. George, Madras through The Chairman,
Municipal Council,

ASST. SECRETARY TO GOVERNMENT
18 NOV 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

R.C.No. 8262.B2/46 dated 16-11-1946

Sub; Elementary Education Fund- Karur Municipal Council- Payment of arrears of dearnes allowance- Subsidy

---

70/181

Ref; Government Memorandum No, 28899-C1-46 dated 23-9-46

*****

The actual closing balance in the Elementary Education Fund Account of this Council for the year 1945-46 i.e. the closing balance on 31-3-1946 was Rs.934-11-4. This balance was arrived at after taking into account the grant of Rs.4377 sanctioned by the Government in G.O.No.1048 L.A dated 11-5-45 as arrears of toll compensation. Hence the amount (Rs.934-11-4) was retransferred to the separate account maintained for arrears of toll compensation and called as "Conservancy Fund".

2. According to the Budget Estimate for 1946-47 as approved by the Government a deficit of Rs 1656 was anticipated in the Elementary Education Fund Account. In order to avoid this deficit, the Government directed the levy of education tax at 1-5/6% (annual) and the tax is levied accordingly. The revised estimate for 1946-47 which is now under preparation will, however, show a deficit closing balance of about Rs.2,000/- if the arrears of dearness allowance amounting to Rs.2321 and debitable to the elementary education fund are taken into account. This deficit can be met out of the additional toll compensation or the arrears of toll compensation sanctioned in the current year and no special subsidy is necessary.

S. Krishnasami Pillai
Commissioner. 16.XI.46

s.n.16.11.46.

Forwarded.

Chairman, M.C. Karur.
16/11/46

26

E.P.H (C-1) 27

12/12

13

p1c

p3c

E.E. fund – Ml. cl. Karur – Arrears of dearness allowance.

From the Commr, Karur Mty, R.C. No. 8262 B2/46 d/ 16.11.46

Memo: No. 7018/C-1/46-2 Edn. d/ 14/12/46

The Commr, Karur Mty, is informed that the cl. may pay the arrears of dearness allowance to the E.E. staff and meet the ~~def~~ resulting deficit in the E.E. fund by adjusting a sum of Rs. 2,000 from the sanctioned arrear toll compensation grant~~ed~~ to the cl in the current year.

12/12/46

14/12

13/12/46

To the Commr,
Karur Mty
(Thro' the C.M.C.)
" " Exr of L.F.A.
" " R.A. deptt

NOTES

E&P. H (C-1)

16

B.E. – 1946-47 – E.E. fund – M. Cl, Karur.

C. No. 1822 C-1/46 from the D.P.I., R.O.P. No 77-B3/45-46, d/8.1.46

The R.E. for 1945-46 and the B.E. for 1946-47 of the E.E. fund of the M. Cl, Karur, call for the following remarks.

2. The alterations suggested ~~of~~ by the D.P.I. in paras 3, 5 and 6 of his endorsement on p1 c f ~~are correct~~ ~~Necessary alterations~~ may be made in the budget.

p9 c f

p20 c f of Ⓒ

3. R.E. for 1945-46 The provision made under the head "Expenditure – Grdy" is in excess of that in the sanctioned budget. As the increase is mainly due to the payment of dearness allowance at enhanced rates, the provision made for excess expe. may be approved. The provision made under the head "Capital expe – Lands and Buildings" (Rs 340 may also be approved.

p9 c f

p7 c f

Vide para 3(i) on p12 f of Ⓒ

p7 c f

4. B.E. for 1946-47 (i) The credit taken for contribution from general funds is Rs 19,060 which is the amount provided in the budget for 1942-43. Besides this the Cl. proposes to contribute a sum of Rs 11,500 to "E.E. fund Capital" towards the cost of construction of school buildings etc. In their note on the general fund budget of the Cl, the L.A. depth have stated that the contribution proposed from gl. funds to "E.E. fund – Capital" may be deleted and that the capital expenditure be met by raising a loan from Govt or the execution of works may be postponed. The Commr. had explain the need for the capital expenditure in paras 4, 5 &

Extract at Ⓔ

paras 3, 5 and 6 of his endorsement on p1 c f ~~are correct~~ Necessary alterations may be made in the budget.

3. R.E. for 1945-46 The provision made under the head "Expenditure – Grdy" is in excess of that in the sanctioned budget. As the increase is mainly due to the payment of dearness allowance at enhanced rates, the provision made for excess expe may be approved. The provision made under the head "Capital expe – Lands and Buildings" (Rs 34 may also be approved.

4. B.E. for 1946-47 (i) The credit taken for contribution from general funds is Rs 19,060 which is the amount provided in the budget for 1942-43. Besides this the Cl proposes to contribute a sum of Rs 11,500 to "E.E. fu

his letter on p3 c.f. It is now too late to consider the question of sanctioning a subsidy or loan to the cl in 946-47. The provision made under the head "Capital xpenditure" and the credit taken for contribution rom general funds" under the head "Capital receipts" may be deleted. The cl may, however, be told that it may apply for ~~a half~~ a loan and subsidy towards the cost of the works in question for consideration in connection with the Provincial budget for 1947-48.

(ii) The B.E. for 1946-47 is expected to lose with a deficit of Rs 1,656. M p 9 c.f.

(iii) In their note on the general funds budget of the cl, the R.A. dept have stated that the contribution from gl. funds cannot be increased to meet the deficit referred to above and that the entire arrear toll compensation grant that is likely to be sanctioned to the cl. next year will be required to meet the deficit in the general funds. The cl is levying edn. tax at 1½ p.e.p.a on property rentals. The total rate of taxation in this Mty is 18 1/10 p.e and the total rate at which tax can be levied in municipalities of this type is 20. So there is scope for raising the rate of edn. tax. If the rate of edn. tax is increased by 1/3 p.e.p.a., the cl. will get a net additional income of Rs. 1813 and the ficit referred to at 'M' above will be converted into a rplus of Rs. 157.

extract at (E)

p 5 c f of (D)

p 20 of (E)

p 72 c f of (C)

1813 ✓
1656 ✓
157

5. The excess dearness allowance grant d to the cl in 1944-45 has already been recovered. p 29 c.f. of (C)

3.

17

The cl. was not paid any grant towards the payment of dearness allowance to the E.E. Staff in 1945-46.

6. For orders whether the cl may be directed to raise the rate of edn. tax from 1½ p.e.p.a to 1 5/6 p.e.p.a of property rentals. A

1½
+ 1/3
1 5/6

28.2.46

'A' above may be done.

BRM 27/2/46

28/2/46

Yes 5.3.46

O.S. 28/2

SECRETARY, EDN. AND P. H. DEPT.
1 - MAR 1946
GOVERNMENT OF MADRAS

A draft order is submitted

BRM 3/3/46

E.P.H (C-1) 5

18

E.E. fund – Ml. Cl. Karur – Deficit.

plef From the Commr. Karur Mty., R.C. No. 8262B2/46, d/ 16.11.46

The E.E. fund budget of the Ml. Cl., for 1946-47, revised with reference to the particulars furnished by the Commr., and after making provision for the payment of arrears of dearness allowance (Rs 2321) is expected to close with a deficit of Rs 2,000. The Commr. says that the deficit can be met from the additional toll compensation or arrear toll compensation.

plef
plef

L.A. may ~~off~~ offer their remarks on the financial position of the Municipality.

25/11/46

OBM 26/11/46

L. A.

LOCAL ADMINISTRATION DEPT.
38911
27 NOV 1946
SECRETARIAT, MADRAS

E.P.H.W.O.
70181 C-1/46-1
26/11/46

25-11-46.

27/11

P.T.O.

6

L.A. Deptt
Acc.

The general Account ordinary of the Karur M.C. for 1946-47 is expected to close with a deficit of Rs 20878 without taking into account the arrear toll compensation as shown below.

1945-46. R.E. closing balance.	41737. ✓
1945-46 actual closing balance	66659 ✓
Difference	24922 ✓
Budget closing balance	-37174 ✓
Balance	-12252 ✓
Additional income from Surcharge on stamp duty	5672
Total	-6580

Extra cost

25% increase in the basic pay of conservancy menials	2596. ✓
Arrears of D.A. to all ~~conservancy~~ menials	11180. ✓ ~~5400~~
Provident Fund contribution	522
Total	~~8518~~ 14298 ✓
Net balance	~~-14467~~ -20878 ✓

19

The council can avoid this deficit by adjusting an equal amount from the arrear toll compensation. The balance of the arrear toll compensation available after meeting the deficit under the General Account is Rs 6208

The council can avoid the deficit of Rs 2,000 under the Ele. Education Account by adjusting an equal amount from the arrear toll compensation.

With these remarks the file may be returned to the Edn & P.H. Deptt

27086
20878
6208

SN
4/12/46.

S.S.S.
4.12.46

7.12.46

A.S.2 / E&PH

10.12.46

E&P.H (C-1)

ASST. SECRETARY TO GOVERNMENT
12 DEC 1946
763446
EDUCATION AND PUBLIC HEALTH DEPT.

11/12

L.A. 38911-IC.
11/12/46.

12/12/46

12/12

A draft memo is submitted

13/12/46