

P. H. H. 1943

Scott. H. 25-27, 091-13-1-43

E. H. + P. H. (1946) Department.

Ms. SERIES.

G.O. No.

514 E. H.

Dated

8. 3. 46.

[Despatch Abstract.]

B. E. — 1946 — 1947 —

E. E. Fund — M. L. C. L.

Madura — Orders
passed.

Back Papers.

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

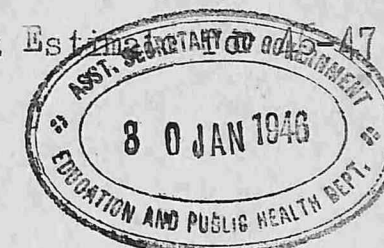
Farther Papers.

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

R.O.P. No.
78-B.3./45-46.

Office of the Director of Public Instruction,
Madras, Dated 26th January 1946.

SUBJECT:- Elementary Education Fund- Budget Estimate for 46-47 -
Municipal Council, Madura.



Submitted.

2. The expenditure under "ordinary" and "Capital" in the Revised Estimate for 45-46 is in excess of the sanctioned budget. Sanction of Government is necessary for the increased expenditure.

3. Budget Estimate for 46-47.

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.

4. The expenditure under "ordinary" is in excess of the receipts, and hence the budget closes with a deficit.

5. The establishment schedule has not been sent.

6. The accommodation provided for 13 boys' schools and 2 girls' schools is inadequate. Most of the rented girls' school buildings are not suitable for school purposes. The Municipality should launch on a building programme so that all the schools may be housed in better and suitable buildings of its own.

7. Additional teachers are required for 6 girls' schools.

8. It is reported that in the matter of appointing additional teachers, the Municipality has acted on the advice of the Lady Supervisor without consulting the department and applies for sanction after giving effect to her suggestions. Suppression of teacher's posts is also made without consulting the department. The Commissioner may be informed that this procedure should be stopped.

9. The provision made under "equipment" should be utilised in consultation with the inspecting officers. 27 boys' schools and 17 girls' schools are in need of additional equipment.

10. Leave salary and dearness allowance are paid.

FOR DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

To

The Secretary to Government,
Education and Public Health Department.

AN/28/1/

5848
p9 infra
p9 infra
29/1/46

COPY OF M.C.R. 938 dated 17-1-46.

SUBJECT:

Budget Estimate for 46-47 and Revised Estimate for 45-46
for the Elementary Education funds of the Municipality.

RESOLUTION:

Approved.

(Sd.) K.L.J.R. Shanmugam Pillai,
Vice Chairman.

(True copy)

9/13

COMMISSIONER,
MADURA MUNICIPALITY.

Udas
19/1/46

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ABSTRACT OF THE REVISED ESTIMATE OF THE MADURA MUNICIPAL ELEMENTARY
EDUCATION FUND ACCOUNT FOR THE YEAR 1945-46.

④

Particulars.	Opening balance.	Receipts.	Expenditure.	Closing Balance.
	Rs.	Rs.	Rs.	Rs.
1. Ordinary.	29,114	2,99,150	3,32,620	(-) 4,356
2. Capital.	Nil.	12,000	12,000	Nil.

BUDGET ESTIMATE FOR 46-47.

1. Ordinary.	(-)4,356	3,19,150	3,39,060	(-)24,266
2. Capital.	Nil.	50,000	50,000	Nil.

7/13 *Widas*
u/s
COMMISSIONER.

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$$\begin{array}{r} 5984 \\ 6841 \\ \hline 12826 \end{array}$$

26531.5 27924.3

Head of Account.	Budget estimate for 45.42	Revised estimate for 45.46	Estimated deficit or excess for	Budget estimate for 46.47	Actual for 44.45	Actual from April to September 44	Actual from April to September 45	Explanation for variations.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SUBSIDIARY ACCOUNTS—cont.								
C. ELEMENTARY EDUCATION ACCOUNT—cont.								
Receipts—Ordinary—cont.								
8. Contribution from the General Account	50107	50107	✓	90107	91267			
9. Investments realized	315422			369350				
10. Advances recovered <i>Spinning Rt.</i>	500					10		
Deduct—refunds	400	1000	✓	-200	5		22	
Deduct amount transferred to Capital	10000	12000	✓	50000				
Total	276474	299150		319150	305239	58376	52607	
Add amount relating to endowments shown under 'H' Endowments account. (For details—vide Subsidiary Account.)	302422							
Grand total	276474	299150		319150	305239	58376	52607	
Receipts—Capital.								
1. Government grants								
2. Contributions								
3. Loans								
4. Contributions from General Account—Ordinary.								
5. Investments realized								
6. Add amount transferred from Ordinary	10000	12000	✓	50000				
Total								
Add amount relating to endowments shown under 'H' Endowments account. (For detail—vide Subsidiary Account.)								
Grand total								
Total, Receipts—Ordinary and Capital	286474	311150		369150	305239	58376	52607	
Grand total, including opening balance	307932	340264		364794	314347	68942	81721	
Expenditure—Ordinary.								
1. Staff—								
Salaries and allowances—								
Masters	243905	180600	✓	187410	232498	113777	89177	
Clerks and servants	2414	1960	✓	1970	2368	558	385	
		990		965			545	

Head of Account.	Budget estimate for 1945.46	Revised estimate for 1945.46	Estimated deficit or excess for	Budget estimate for 46.47	Actual for 44.45	Actual from April to September 44	Actual from April to September 45	Explanation for variations.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SUBSIDIARY ACCOUNTS—cont.								
C. ELEMETANRY EDUCATION ACCOUNT—cont.								
Expenditure—Ordinary—cont.								
1. Staff—cont.								
Contribution to Provident Fund	10570	9880	✓	10500	9920			
Travelling allowance <i>Collection charges</i>		8210	✓	7815	7248			
Stipend of teachers sent for training								
2. Contingencies and equipments—								
Contingencies—								
House rent	16250	16520	✓	16520	17280	8903	7401	
Other items	9200	11500	✓	11500	11436	4311	5436	
Equipment—								
Furniture and apparatus	750	750	✓	750				
Library books and maps	100	100	✓	150	138	34	18	
Other items								
3. Prizes and scholarships	300	300	✓	300				
4. Repairs to buildings	4000	4000	✓	8000	64		691	
5. Interest on and repayment of debt								
Investments made <i>Spinning</i>	3812	3370	✓	3350	4281	1220	1138	
7. Advances recoverable								
Total	291301	332620	✓	339060	285233	128803	155076	
Add amount relating to endowments shown under 'H' Endowments account. (For details, vide Subsidiary Account.)								
Grand total								
Expenditure—Capital.								
1. Lands and buildings	10000	12000	✓	50000			1908	
2. Equipment—								
(1) Furniture and apparatus								
(2) Library books and maps								
(3) Investments made								
(4) Other items								
Total								

Head of Account.	Budget estimate for 45-46	Revised estimate for 45-46	Estimated deficit or excess for	Budget estimate for 46-47	Actual for 44-45	Actual from April to September 44	Actual from April to September 45	Explanation for variations.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SUBSIDIARY ACCOUNTS—cont.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
C. ELEMENTARY EDUCATION ACCOUNT—cont.								
Expenditure Capital—cont.								
Add amount relating to endowments shown under 'H' Endowments account. (For details, vide Subsidiary Account.)								
Grand total							1908	
Total, Expenditure—Ordinary and Capital.	301301	344620		389060	285233	128803	156984	
Closing balance	6631	4356	1084	24266	29114	5986	75263	
Grand total, including closing balance	307932	340264	19918	364794	314347	68942	81721	
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.								
Receipts—Ordinary.								
Opening balance—								
1. Water-supply—								
(1) Water-tax—								
Gross collections								
Deduct charges incidental to administration and collection.								
Net								
(2) Collection for excess water								
(3) Fines, penalties, etc.								
(4) Government grants								
(5) Deduct refunds								
Total								
2. Meters—								
(1) Meter rents								
(2) Fines, fees, etc.								
(3) Deduct refunds								
Total								
3. Drainage—								
(1) Drainage tax—								
Gross collections								
Deduct collection charges								
Net								
(2) Miscellaneous receipts (Sewage farms)								
(3) Government grants								
(4) Deduct refunds								
Total								

Statement accompanying the Budget - Appendix I Rules framed under the
MADRAS ELEMENTARY EDUCATION ACT, 1920.

7

Particulars.	No. of Teachers.	No. of schools having as the highest class.
		VIII. VII. VI. V. IV. III. II. I.
1. No. of schools on the date of submission of the Budget.		62.
2. No. of schools proposed in the ensuing year.	3.	
3. (i) No. of teachers in all the schools in the scale of 30-3/2-45-2/2-55.	61.	
(2) 23-2/2-45.	381.	
(3) 20-2/2-24-1/2-28.	6.	
(ii) Others.		
S.B.S. 65-5/2-100.	1.	
L.S.	1.	
Music mistress.		
23-2/2-45.	1.	
Spinning Supervisor		
23-2/2-45.	1.	
Swimming Instructor		
25-1A-45.	1.	
Swimming Instructress.		
25-1A-40.	1.	
Tamil Teaching Mistress.		
23-2/2-45.	1.	
4. No. of additional teachers proposed to be employed in		
(i) existing schools.	15.	
(ii) schools to be opened.	10.	
5. 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.	480	

Commissioner.

Copy 3, 2 - R.E. - 22.11.46 - 2.8

Madura Municipal Council, 13.11

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Madura Municipal Council, 13.11

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Madura Municipal Council, 13.11

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Madura Municipal Council, 13.11

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Madura Municipal Council, 13.11

Extract from the L.A. Dept. notes ^{of the notes of the from their file} regarding Budget Estimate - 1946-7
Madura Municipal Council. (8) 13

6. Contribution from the General Account to the Elementary Education

Account:	1945-46.	1945-46.	1946-47	Amount approved for 1942-43
	B.E.	R.E.	B.E.	Rs.
Rs. 50,107	50,107	50,107	90,107	50,107/-

The provision made in the R.E. for 1945-46 is the same as that approved in the Elementary Education budget of the council for 1945-46 and it may be allowed. The provision made in the R.E. for 1946-47 is in excess of the standard contribution (Rs. 50,107/-) With this contribution the Elementary Education Account is expected to close with a deficit of Rs. 24,266/- at the end of 1946-47. The deficit anticipated may at the end of this year and the next may be met from the arrear toll compensation for the respective year. This point will not doubt be considered by the E. & P.H. Dept. along with the council Ely. Edn. budget for 1946-47.

15. Closing balance under the General Account - Ordinary: (a) R.E. for

14

-2-

1945-46: The R.E. for 1945-46 as framed by the council closes with a balance of Rs.8,39,911 under the General Account ordinary. If it is revised with reference to paras 2 and 4 above and if the arrear toll compensation of Rs.1,45,183 taken credit for by the council is left out of account, the anticipated balance at the end of 1945-46 will be reduced to Rs.6,55,538/- against the prescribed minimum closing balance of Rs.83,200. Out of the arrear toll compensation of Rs.1,45,183/- sanctioned in the current year the council has already been permitted to adjust Rs.3,272/- towards the deficit anticipated in the Elementary Education Account at the end of 1945-46. It is since observed that a further sum of Rs.1084/- will be required from the arrear toll compensation to wipe off the deficit in the E.E.Acct. The balance in the arrear toll compensation ~~will wipe off the deficit in the E.E.Acct.~~ will amount to Rs.140827/- The council has provided for a capital expre. of Rs.1,57,000/- in the R.E. for 1945-46 on conservancy improvements. It may be permitted to adjust the balance of Rs.140827/- in the arrear toll compensation towards this expenditure. Then the balance in the General account at the end of 1945-46 will be increased to Rs.7,96,365/-

(b) B.E. 1946-47: The B.E. for 1946-47 as revised with reference to the foregoing paras will open with a balance of Rs.7,96,365/- and close with p.t.o.

a balance of Rs.7,47,200 against the prescribed minimum balance of Rs.88,830/- without taking into account the arrear toll compensation of Rs.1,45,183/- likely to be sanctioned in the next year. Out of the arrear toll compensation for 1946-47 a sum of about Rs.19,910/- may be required by the council ~~to~~ to meet the deficit expected in the E.E.Acct. at the end of 1946-47. The council may be permitted to adjust the balance of Rs.1,25,273/- in the arrear toll compensation for 1946-47 towards the capital expenditure of Rs.162000/- provided in the B.E. for 1946-47 for conservancy improvements. Then the balance in the General Account at the end of the next year will be increased to Rs.872473/-.

(True extract)

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C-55A 963

copy 3:2 - R.E. - 1946-47 - E.E. fund -
M. cl. Madura - Orders passed

16

22-24/10/46

9.0.4.79.0

21-22/82

6/83

EXP-HCC-1

17

C.F. 10.

DRAFT FOR APPROVAL.

Date.

Initials.

SUBJECT:-

When received for
fair copying ..

When copied ..

When examined..

When signed ..

When despatched.

B.E-1946-47- E.E. fund -
M. cl. Madura - Orders passed

READ AGAIN

dated

19

READ ALSO:-

C. No. 5848C-1/46 From the D.P.T., R.O.P., No. 78 B3/45-46, dated 26.1.1946

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"

"

"

19

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"

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"

19

Order Ms. No. 5/4

Edm

dated 8-3-46

19

Resolution Rout.

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. cl. Madura

2. R.E. for 1945-46 (i) In Memo: No.
M. cl. Madura

22762 A/45-SEdm, d/26.10.45, the Govt permitted to

adjust to the E.E fund a sum of Rs 3,272 from the
arrears toll compensation grant sanctioned to the
cl. in the current year. The cl. has not taken credit
for any amount under this head and the R.E. is
seen to close with a deficit of Rs. 4356. In partial

(E) modification of the Memo referred to above, the
cl. is permitted to adjust to the E.E. fund a sum
of rupees four thousand, three hundred and
fifty six only from the arrears toll compensation
grant sanctioned to it, to avoid a deficit in
the E.E fund account in 1945-46.

3272
1084 - profit
4356

para 3(i) m/pln f

Q-554963
p30069@

(ii) The cl is permitted to raise the provision made under the head "Expenditure - Grdy" from Rs. 29,130 to Rs. 3,32,620 and that under "Expenditure - Capital" from Rs. 10,000 to Rs. 12,000.

3. B.E. for 1946-47 Revised with reference to the orders above, the B.E. for 1946-47 is expected to close with a deficit of Rs. 19,910. This deficit should be avoided by adjusting a like amount from the arrear toll compensation grant likely to be sanctioned to the cl. next year.

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

5. The sanctioned budget for 1946-47 will be as shown in the annexure.

5.3.46

7/3/46

Annexure

Rs.	Expenditure	Rs.	To the Commr. Madurai City
Opening Balance (as revised)	1. Staff		Ch. the C.M.C.
Receipts	= Salaries, allowances, etc.	2,77,240	(with enclosure)
Edn. tax	Clerks & servants	2,935	" " Accountant General
Other receipts	Contribution to P.F.	10,500	(para 2 (i) & (ii))
Grant	Other charges	7,815	" " D.P.T.
Under Sec 37 of the E.E. Act	Contingencies & Equipment		" " E.A. of C.F.A.
Under the provision to Sec 37 of the Act	Contingencies		" " C.A. D.P.
Amount to be adjusted in arrear toll comp.	House rent	16,520	
	Other items	11,500	
Contribution from general funds	Equipment		
Deduct	Furniture & apparatus	750	
Refunds	Library books & maps	150	
Amount transferred to Capital	Prizes & scholarships	300	
Total receipts (as)	Repairs to buildings	8,000	
	Interest on and repayment of debt	3,350	
	Total only	3,39,060	
Amount transferred from arrear	Capital	50,000	
Total (as cap)	Rands & building	50,000	
Total including opening balance	Total (as cap)	3,89,060	
	Closing balance	Nil	

No.B6-29716/45.

Municipal Office, Madurai,
Dated 23-4-1946.



I.D.N.Sahi Esq., I.C.S.,
Commissioner, Madurai Municipality,
MADURAI.

To
The Secretary to Government,
Education & Public Health Department,
MADRAS.

23842

Through
The Chairman, Municipal Council, Madurai.

Sir,
Sub.: Budget Estimate - 1946-47 - Elementary Education Fund - Municipal Council - Correction of head of account - Requested.

The sum of Rs.4356/- sanctioned as arrear toll compensation to cover the deficit under the Elementary Education Fund was drawn on 31-3-46.

In approving the budget, it is noted under item 5 that the provision of Rs.3350/- is for interest and repayment of debt.

It is submitted that there is no outstanding loan due to Government from the Elementary Education Fund and the provision made is for spinning and contingencies. The details are as follows:

1. Spinning Supervisor. Pay and cycle allowance & contingency.	-	Rs.2910.
2. Dearness allowance ...	-	Rs. 410.
3. Contribution to Provident Fund	-	Rs. 30.
Total	-	Rs.3350.

(P.T.O.)

-2-

Лисаби
25/10/1916

Commissioner.

Chairman. 1-5-46

C.F. 16.

SUBJECT :—

When despatched.

READ ALSO:—

19

Memorandum No. 23842 C-1111-1 Edm

Order No. 12-148-1, dated 11/5/46

Resolution No.: _____ 19__

The Commer. Madura returns

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is informed that the provision made for a sum of Rs 3,350 under the head "Interest on and repayment of debt" in the sanctioned budget of the E.E. fund for 1946-47 is reallocated among the heads "Staff - Salaries and allowances - Masters", "President Fund" and "Contingencies - Other items" to meet the expenditure for under

Spinning

RM
15/10/46

7/5/46
8/5/46

To the Commr.
Madura City
(thru the CMC)
u D.P.I.
u E.E.F.A

L.Dis.23727/46.

Municipal Office, Madura,
Dated 30-9-46.

From

I.D.N.Sahi Esq., I.C.S.,
Commissioner, Madura Municipality,
MADURA.

To

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

Through

The Chairman, Municipal Council, Madura.

Sir,

Sub.: Elementary Education Fund - Madura Municipal Council - Payment of dearness allowance - Deficit Particulars furnished.
Ref.: Government Memorandum No.26899-C-1-46-1 Education dated 23-9-46.

The Elementary Education Fund Account of this Municipality closed with a balance of Rs.13345-1-3 at the end of the year 1945-46 as against 'N' balance provided for in the Revised Budget Estimate for 1946-47.

While passing the Budget estimate for 1946-47, the Government in G.O.No.Mis.514 Education dated 8-3-46 expected the budget to close with a deficit of Rs.19,910/- and directed to adjust a like amount from the Arrear Toll Compensation grant sanctioned for the year 46-47. Taking credit for the above amount and the contribution payable to this Municipal Council under section 37 of the elementary Education Act for the

(P.T.O.)

24
-2-
current year the probable receipts and expenditure upto 31-1-47 are likely to be Rs.3,41,180 and Rs.3,40,940 respectively. There is therefore no likelihood of facing any further deficit under the fund.

Moreover this Municipal Council has not been drawing any grant from Government for payment of dearness allowance to its staff.

RK.1.10.A. 9/10/46

Commissioner.

FORWARDED

CHAIRMAN

EXPH(C-1)

The E.F. fund budget of the M.C., Madurai, for 1946-47 runs with reference to the actual balance on 1.4.46 is expected to close with a balance of Rs. 13,345. It was not paid any subsidy towards the cost of a last year.

My be filed with G.O. 514 E.M. 4/8.3.46 kept under

P.T.O p10. n/r

14
NOTED
EXPH(C-1)
B.E-1946-47-E.F. fund - M.C., Madurai

NO. 5848C-1/46 From the D.P.T., R.O.P. No. 78-B3/45-46, 2/26.1.46

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

2. Education tax. Credit has been taken for some amounts of Rs. 1,68,970 and Rs. 1,66,170 in the R.E. and the B.E. respectively against Rs. 1,34,700 in the sanctioned budget. The increase is presumably due to the quinquennial revision of property tax. It is seen that the credit taken for property tax in the general fund budget is also in excess of that taken in the previous year. The credit taken may be allowed to stand.

3. R.E. for 1945-46 (i) In Memo. 22762A/45-56, 2/26.10.45, the C. was permitted to adjust to its E.F. fund a sum of Rs. 3,272 from the arrears toll compensation grant sanctioned to it. The C. has not taken credit for any amount under this head. It is since seen that a sum of Rs. 4,356 has to be adjusted from the arrears toll compensation grant to avoid a deficit in the E.F. fund account in 1945-46. The C. may be asked to adjust this amount. R.A. have agreed to this.

(ii) The provision made under the head "Expenditure - Grdy" and "Expenditure - Capital" is in excess of that in the sanctioned budget. The increase under the head "Expre - Grdy" is mainly due to the payment of dearness allowance at enhanced rates. The provision made for excess expenditure may be approved

4. B.E. for 1946-47 (i) The credit taken for contribution from general funds is Rs. 90,107 against Rs. 50,107 the usual contribution. R.A. have agreed to the enhanced contribution.

(ii) Revised with reference to the suggestion in para 3(i) above, the B.E. is expected to close with

20/11/46

8.4.1946 - 4.7.47 - 4.11.47 - 3.8

a deficit of Rs. 19,910. In their note on the 1st fund budget of the Cb, the L.A. dept. have stated that this deficit can be met from the area toll compensation grant likely to be sanctioned to the C. next year. 5. The C. was not paid any subsidy towards the payment of dearness allowance to the E.E. Staff in 1944-45 & 1945-46.

extract of CA note at (v)

15

6. A draft order is submitted in 007, 231 & 008, 100 in the 1st fund budget for the year 1946-47. It is submitted for the approval of the L.A. dept. in the 1st fund budget. The draft order is submitted in the 1st fund budget for the year 1946-47. It is submitted for the approval of the L.A. dept. in the 1st fund budget.

Ap

3. R. E. for 1942-46 (i) in terms of 20.10.45, the C. was permitted to adjust to its E.E. fund a sum of Rs. 2,50,000 from the area toll compensation grant sanctioned to it. The C. has not taken credit for that sum since it is being used for the purpose of adjusting to the E.E. fund a sum of Rs. 2,50,000. The C. may be asked to adjust this amount. L.A. have agreed to this.

(ii) The provision made under the head "Expenditure - Capital - Expenditure" in the 1st fund budget for the year 1946-47 is Rs. 1,00,000. The provision made for the purpose of adjustment of dearness allowance at enhanced rates for the year 1946-47 is Rs. 1,00,000. The provision made for the purpose of adjustment of dearness allowance at enhanced rates for the year 1946-47 is Rs. 1,00,000.

A. B. E. for 1942-46 (ii) The credit taken for contribution from general funds is Rs. 10,00,000. L.A. have agreed to this.

(ii) Revised with reference to the provision made for the purpose of adjustment of dearness allowance at enhanced rates for the year 1946-47 is Rs. 1,00,000.