

P. W. Dams

11/2 20/3/46.

Scott. II-27-37,094-12-11-45.

EAB (1946) Department.

118

SERIES.

①

G.O. No.

515
Eon

(515)

Dated

8.3.1946

[Despatch Abstract.]

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

Back Papers.

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

Further Papers.

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

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.NO.63.B.3/45-46, dated 18-1-1946.

SUBJECT: - Elementary Education Fund - Budget Estimate for 1946-47-
Municipal Council, Walajapet.

Submitted. (2)

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

3) The amounts shown against "Collection charges" on the receipts side, both in the Revised Estimate for 1945-46 and Budget Estimate for 1946-47, may be transferred to the expenditure side and shown against "Education tax - collection charges" under "Staff".

4) 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.

5) Budget Estimate for 1946-47.

The credit taken under "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.

6) Expenditure is in excess of the receipts and hence the budget closes with a deficit.

7) Leave allowance is calculated at 5% instead of at 2½%.

8) Two more secondary grade teachers are required for the Higher elementary girls' school.

9) Two girls' schools are in need of additional equipment.

10) Some repairs are needed in the Higher Elementary School for girls. The management should attend to this at an early date.

11) Leave salary and dearness allowance are paid.

for Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department.

kp.21-1.

sol
21/1

2

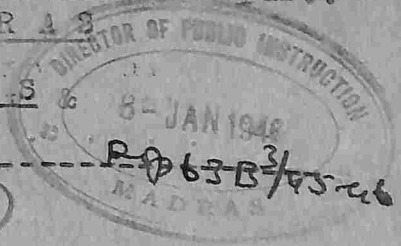
LOCAL ADMINISTRATION DEPARTMENT.

From : Sri.K.Ramaswamy Mudaliar,
Commissioner, Municipal Council,
WALAJAPET

To : The Secretary to Government,
Education & Public Health Depart.
(Edn) M A D R 4 2

THROUGH: THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R 4 3 &
THE CHAIRMAN, MUNICIPAL COUNCIL, WALAJAPET

ROC.No.2669-B1/45 dated 5th Jan.1946.



Sir,
BUDGET ESTIMATE - Walajapet Municipality - Elementary Education Funds
1946-47 - Submitted for kind approval.

Ref: C.No.3951-B/45 dated 10.10.45 from the Director of Public
Instruction, Madras.

Enclosure
6

The Budget Estimate of the Walajapet Municipality for the year 1946-47
in respect of Elementary Education Funds is submitted herewith, in duplicate,
with the prescribed statements and summary for favour of kind approval.

2. Extracts of the minutes of the Budget Committee proceedings dated
24.11.45 a copy of the resolution of the Council dated 12.12.45 and a
copy of schedule of establishment are also submitted herewith.

3. The Budget is expected to open with a deficit balance of Rs.30/-
and close with a deficit of Rs.2100/- the anticipated receipts and expen-
diture being Rs.15,110/- and Rs.17,180/- respectively. The cause for the
excess expenditure over the receipts is due to the provision of Rs.6360/-
under the heads noted below for payment of dearness allowance:-

	Revised Estimate for 1945-46.	Budget Estimate for 1946-47.
Staff - Salaries to Masters. ..	5320	5400
Clerks and servants ..	190	190
Contingences - other items.		~~770~~
Conductress allowance ..	770	770
	6280	6360

An expenditure of Rs.6280/- is expected to be incurred in 1945-46
for payment of dearness allowance. A sum of Rs.1940/- only had been san-
ctioned as grant to meet this expenditure in G.O.No.1623 E.P.H. (Edn)
dated 12.10.45 and the amount has been taken credit of, in the Revised
Estimate for 1945-46. As no grant for the year 1946-47 has yet been sanctioned,
credit has not been taken for it in that year's budget. An amount of
Rs.820/- was has been taken credit of towards Government grant for Education
tax in the Budget Estimate for 1946-47 and Rs.818/- in the Revised Estimate
for 1945-46 with reference to G.O.No.1884 Edn. dated 12.11.45.

(T)

Contribution from General Account to Elementary Education Fund.

Under this head, an amount of Rs.7700/- has been provided for, in the Budget Estimate for 1946-47 with reference to the orders passed on the Elementary Education Budget Estimate for 1945-46 in G.O.MS.No.413 (Edn.) dated 19th March 1945 and Rs.7700/- plus Rs.1000/- more had been provided for in the Revised Estimate for 1945-46 in view of the anticipated increased expenditure in this year and to minimise the deficit closing balance of the Elementary Education of the year.

Contribution to Provident Fund.

An amount of Rs.800/- is provided for, in the Revised Estimate for 1945-46 as contribution for two years ie, for 1944-45 and 1945-46 has to be paid.

I submit that Government may kindly be pleased to sanction necessary grant so as to wipe off the deficit closing balance of Rs.2100/- anticipated in the Budget Estimate for 1946-47 and to maintain minimum working balance as there are not sufficient funds under General Account Ordinary to meet the deficit amount.

FORWARDED

H. Abdul Azeez
CHAIRMAN. 7/1/46

ARM/7.1:

Khan
COMMISSIONER 7.1.46.

Proceedings of the Budget Committee of the Walajapet Municipality Council
dated 24.12.1945.

Present: 1. Janab. H. Abdul Azeez Sahib - Chairman.
2. G. Loganatha Nayagar - Vice Chairman
3. Sri. M. Lakshmaniah
4. Janab. T. Abdul Rahim Sahib
5. Sri. S. Pasupathy Mudaliar - Commissioner. (9)

Revised Estimate for 1945-46 and Budget Estimate for 1946-47 in respect of General Elementary Education, and Water Supply and Drainage Fund accounts of the Walajapet Municipal Council, with the note of the Commissioner.

Read with the note of the Commissioner. This committee makes the following proposals and recommends to the council for approval.

X X X X

(Sd) G. Loganatha Nayagar
24.11.45.
(Sd) M. Lakshmaniah, 24.11.45
(Sd) T. Abdul Rahim, 24.11.45
(Sd) H. Abdul Azeez 24.11.45
(Sd) S. Pasupathy, 24.11.45.

(True Extract)

Khan
Commissioner. 7.1.46.

Proceedings of the Urgent meeting of the Municipal Council, Walajapet
dated 12.12.45.

Present:- Janab. H. Abdul Azeez Sahib - Chairman and 7 other councillors

Subject No. 205.

Revised Estimate for 1945-46 and Budget Estimate for 1946-47 in respect of general and elementary education fund accounts of the Walajapet Municipality with the Commissioner's note and recommendations of the Budget Committee thereon, dated 24.11.45 which was made to lie over at the Urgent meeting dated 7.12.45 after some discussions.

Resolution. Recommendations of the Budget Committee dated 24.11.45 are approved.

(True Extract)

(Sd) H. Abdul Azeez,
Chairman, 12.12.45.

Khan
COMMISSIONER. 7.1.46.

BUDGET ESTIMATE FOR 1946-47 - ELEMENTARY EDUCATION FUNDS.
WALAJAPET MUNICIPALITY -- SUMMARY.

1	ORDINARY.				CAPITAL. (5)				
	Open- ing balan- ce.	Rece- pts.	Expen- ditu- re.	Clo- sing bala- nce.	Open- ing balan- ce.	Recep- ts.	Expen- di- ture.	Clo- sing balan- ce.	Closing Balance both Ordinary & Capital.
	2	3	4	5	6	7	8	9	10
Elementary Education Account of Walajapet Municipa- lity.	-30	15110.	17180	-2100	-	-	-	-	-2100 ~~400~~ h

ATM/

Khanet
5.1.46
COMMISSIONER

HEAD OF ACCOUNT	Budget Estimate for 1944-45	Revised Estimate for 1945-46	Budget Estimate for 1946-47	Actuals for 1944-45
1	2	3	4	5
ELEMENTARY EDUCATION ACCOUNT				
Expenditure - Ordinary				
1. Staff-				
Salaries and allowances-				
Masters.	8900	8880	8980	12064
Dearness allowance ..	3500	5320	5400	174
Clerks and Servants ..	110	120	110	394
Dearness allowances ..	120	190	190	
Contribution to P.F.	400	800	400	
Travelling allowance		180	180	
Stipend, of teachers sent for training ..				
2. Contingencies and equipment-				
Contingencies-				
House rent	260	260	200	765
Other items.	360	360	360	
Conductresses allowances ..	480	770	770	
Dearness allowance ..	200	200	200	12
Furniture & apparatus ..	50	50	50	11
Library books and maps ..	20	20	20	29
Other items.				
3. Prizes and scholarships ..	1000	1200	500	628
4. Repairs to buildings ..				
5. Interest on and repayment of debt. ..				
6. Investments made ..				
7. Advances recoverable ..				
	15400	18170	17180	14077
	15400	18350	17360	
EXPENDITURE - CAPITAL				
1. Lands and buildings ..				
2. Equipment-				
(1) Furniture and apparatus ..				
(2) Library books and maps ..				
(3) Investments made ..				
(4) Other items.				
Total expenditure-Ordinary and capital ..	15400	18170	17180	14077
Closing balance ..	820	1034	2100	2066
Grand total, including closing balance ..	14580	18140	15080	14154

HEADS OF ACCOUNT.

HEADS OF ACCOUNT.	Budget Estimate for 1945-46.	Revised Estimate for 1945-46.	Budget Estimate for 1946-47.	Actuals for 1944-45.
1	2	3	4	5
ELEMENTARY EDUCATION ACCOUNT				
Expenditure - Ordinary.				
1. Staff-				
Salaries and allowances-				
Masters.	8900	8880	8980	12064
Dearness allowance ..	3500	5320	5400	174
Clerks and Servants ..	110	120	110	394
Dearness allowances ..	120	190	190	
Contribution to P.F.	400	800	400	
Travelling allowance		180	180	
Stipend, of teachers sent for training ..				
2. Contingencies and equipment-				
Contingencies-				
House rent	260	260	200	765
Other items.	360	360	360	
Conductresses allowances ..	480	770	770	
Dearness allowance ..	200	200	200	12
Furniture & apparatus ..	50	50	50	11
Library books and maps ..	20	20	20	29
Other items.				
3. Prizes and scholarships ..	1000	1200	500	628
4. Repairs to buildings ..				
5. Interest on and repayment of debt. ..				
6. Investments made ..				
7. Advances recoverable ..				
	15400	18170	17180	14077
	15400	18350	17360	
EXPENDITURE - CAPITAL				
1. Lands and buildings ..				
2. Equipment-				
(1) Furniture and apparatus ..				
(2) Library books and maps ..				
(3) Investments made ..				
(4) Other items.				
Total expenditure-Ordinary and capital ..	15400	18170	17180	14077
Closing balance ..	820	1034	2100	2066
Grand total, including closing balance ..	14580	18140	15080	14154

18350
12316
1034

17360
15294
2066

Handwritten signature and date 5.1.46

Committee

[illegible]

Number of schools having as the Highest class.

Number of schools on the date of submission of the Budget

Number of schools proposed to be opened in the ensuing year..

total number of teachers employed in all the schools under the management of the Municipal Council Wala Jagat on the date of submission of the Budget, the scales of pay in force and the number of teachers in each school scale.

Number of additional teachers proposed to be employed (1) in the existing schools and (2) in schools to be opened during the ensuing year and their scales of pay. If the pay of existing teachers is proposed to be raised, the total number of teachers whose pay will be affected, the present proposed scales of pay for extra revision made for the purpose.

--Nil--

~~CONFIDENTIAL~~

behave to
COMMISSIONER. 5-1-46
We are papered.

5-1-46
COMMISSIONER.

wehlagjähel.

⑨

15

Number of schools having as the Highest class.

8th 7th 6th 5th 4th 3rd 2nd
Standard. Standard. standard. Standard. Standard. Standard. standard.

1st Standard

Number of schools on the date of submission of the Budget
Number of schools proposed to be opened in the ensuing year..

+ - - 6 - - -
Nil

Total number of teachers employed in all the schools under the management of the Municipal Council Walajapet on the date of submission of the Budget, the scales of pay in force and the number of teachers in each school scale.

Boys school

Scale.
25-2/2-45 Secondary grade 1
20-1/2-24-2/2-30 for Higher grades 14
15-1/2-20 for Lower Grades .. 1

Girls School

30-2/2-50 for Secondary grade .. 1
25-1/2-29-2/2-35 for Higher grades 6
20-1/2-24-2/2-30 for Higher grades. 4
20-1/2-25 for lower grades 1

28

Number of additional teachers proposed to be employed (1) in the existing schools and (2) in schools to be opened during the ensuing year and their scales of pay. If the pay of the existing teachers is proposed to be raised, the total number of teachers whose pay will be affected, the present and proposed scales of pay for extra revision made for the purpose.

--Nil--

Signature
COMMISSIONER. 5.1.46
Walajapet.

6

15

16

Extract from the notes ^{from their file} of L.A. Department regarding Budget Estimate 1946-47 - Walajapet Municipal Council. - General funds 10

5. Transfers to the Elementary Education account: The contribution agreed to in 1942-43 was Rs.4530/-. In the E.E. budget for 1945-6 the contribution was raised to Rs.7700/-. In the R.E. for 1945-46 the council has raised the contribution to Rs.8700/-. The E.E. budget as framed by the Council and after taking credit for a D.A. grant of Rs.1940/- closes with a deficit of Rs.34/- in 1945-6 and closes with a deficit of Rs.2100/- in 1946-7 after taking credit for a contribution of Rs.7700/- from the General funds. The contribution from the general fund to the E.E. fund may be restricted to Rs.7700/- for the year 1945-6 pending orders on the E.E. budget for 1946-7.

15. General Financial position: On the basis of the budget as proposed to be revised the total ordinary receipts fall short of the total ordinary expenditure under the General account by Rs.18556. This is chiefly due to the payment of D.A. to municipal staff. The council is now levying property tax at 20 per cent per annum which is a high rate for this council. There is no scope for increasing the rate at present. The deficit in 1946-7 and in the two succeeding years will be met from the arrear toll compensation grant.

Revised with reference to paragraphs 2-5, 7 and 8 of the notes on page 1-4 ante the R.E. of the Walajapet Ml. Cl. for 1945-6 under the General Account- Ordinary closes with a deficit of Rs.20,567 and the B.E. for 1946-7 with a deficit of Rs.19,096. A sum of Rs.20,586 has been sanctioned to this Council as arrear toll compensation in the current year and a like amount will in all likelihood be sanctioned next year. The Council may be permitted to appropriate the entire compensation in both the years. If that is done the Council will be left with a closing balance of Rs.1,509 next year, as against the prescribed minimum balance of Rs.3,375.

Rs. 817-80

attached

(True copy)

S.S.
10-1-46

J.L.W.
10-1-46

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. C., Walajpet.

2. R.E. for 1945-46 (i) The credit taken for contribution from general funds should be reduced from Rs 8,700 to Rs 7,700.

(ii) Revised with reference to the orders above the R.E. for 1945-46 of the E.E. fund of the M. C., Walajpet, is expected to close with a deficit of Rs 1,034. The Govt. sanction the payment to the M. C., Walajpet, in the current year, of a subsidy of Rs 1,034 (Rupees one thousand and thirtyfour only) in the current year, towards the grant of dearness allowance to the staff paid from the E.E. fund. The Accountant-General is requested to place the amount at the disposal of the M. C. The Commr should present

the necessary bill at the Treasury to obtain payment of the amount or to have it adjusted. The expenditure will be debited to "37.1. Education - Primary - Grants to local bodies for Primary Education - I.A. local bodies - I.A.T. Ordinary areas - I.A.T.G. Teaching Authorized".

(iii) The cl. is permitted to raise the provision made under the head "Expenditure - Ordinary" from Rs. 15,400 to Rs. 18,350.

p18c1q(V)

p11c.f.

3. B.F. for 1946-47 (i) The B.F. for 1946-47 is expected to close with a deficit of Rs. 2,066. The question of sanctioning a subsidy to cover this deficit will be considered next year.

p11c.f.

(ii) The Commr. is requested to report in due course the actual balance in the F.F. fund at the end of the year 1945-46.

4. An extract of the remarks of the D.P.I. in paras 3, 5 and 8 to 10 of his endorsement read above is communicated to the Commr. for information and necessary action.

p1c.f.

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

Annexure
P.T.O.

To the Commissioner
Malajipet City (this the CMC)
(with enclosure)
" Accountant-General
(para 2 (ii) only)
(through the Finance Deptt)
" D.P.I.
" Exd. C.F.A.
" " L.A. Deptt.

W
7/1/46

W
7/1/46

Annexure

Opening balance (as revised)	✓	Rs. Nil
Receipts	✓	
Education tax	✓	800.
Govt. grant	✓	
(i) under section 37 of the F.F. Act	✓	820.
(ii) under the proviso to section 37 of the Act	✓	5,974
Contribution from general funds	✓	7,700
Total	✓	15,294
Total (including opening balance)	✓	15,294

6.3.1946

W
6/3/46

Expenditure (12)	Rs. 21
1. Staff	
Salaries and allowances, Masters	14,380 ✓
Clarks and servants	300 ✓
Contribution to P.F.	400 ✓
Edn. tax, colln charges	180 ✓
2. Contingencies & Equipment	
Other items	1,330 ✓
Equipment	
Furniture & apparatus	200 ✓
Library books and maps	50 ✓
Other items	20 ✓
3. Repairs to buildings	500 ✓
Total	17,360 ✓
Closing Balance (deficit)	-2,066 ✓

W
7/1/46

17360
15294
2066

B.E - 1946-47 - E.E. fund - R.U. cl, Walajapet
C No. 3719C-1/46 From the D. P. I., R.O. P. No. 63B3/45-46, d/18.1.46

(13)

The R.E. for 1945-46 and the B.E. for 1946-47 of the E.E. fund of the R.U. cl, Walajapet, call for the following remarks

p 9 of
p 18 of g
extract at (5)

2. R.E. for 1945-46 (i) The credit taken for contribution from general funds is Rs. 8,700 against Rs. 7,700 in the sanctioned budget. In their note on the gl. fund budget of the cl, the L.A. dept have stated that the contribution from gl. funds may be restricted to Rs. 7,700.

(ii) Revised with reference to the suggestion above, the R.E. is expected to close with a deficit of Rs. 1,034.

p 11 of
extract of C.A.
note at (5)

The cl was already granted a subsidy of Rs. 1,940 towards the p. (general) dearness allowance to the E.E. staff in 1945-46 as there was no increase in the rate of allowance. The L.A. dept have stated that the expenditure on this account is not sanctioned in the current year and will be required to meet the deficit in the general fund in the current year. The general fund is not a self-sufficient fund and contribution to the general fund is a function of the subsidy of Rs. 1,034.

p 11 of
p 18 of g
p 18 of g

A. Expenditure - Gidy 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 expenditure may be approved.

p 9 of
of para 3 (ii) in
p 18 of g

3. B.E. for 1946-47 (i) The credit taken for contribution from gl. funds is Rs. 7,700 against Rs. 4,500 in the budget for 1946-47. The L.A. dept have agreed to the enhanced contribution.

p 11 of
extract at (5)

(ii) A subsidy of Rs. 1,034 is sanctioned to the cl to cover the deficit in the E.E. fund in 1945-46, the B.E. for 1946-47 is expected to close with a deficit of Rs. 2,066. It is seen from the note of the L.A. dept on the gl. fund budget of the cl that the entire arrears to compensation grant likely to be sanctioned to the cl next year will be required to cover the deficit in the gl. fund account and that no

additional contribution from the gl funds can be made to the E. F. fund. There is no scope for raising the rate of edn. tax, as the total of rate of property tax in this city is 20 p.c which is the maximum possible rate at which tax can be levied in municipalities of this type. A subsidy will have to be paid from Gov. funds to ^{cover} the deficit in the E. F. fund in 1946-47. This question may be further examined after the balance in the E. F. fund on 1.4.1946 is known.

4. Finance may see

JP
26.2.46

JP
26/2/46 Finance

Fin (Exp. B)

The proposal of Govt. to sanction ~~an~~ an add. subsidy of Rs. 1,034/- in the current year to wipe off the anticipated deficit in the E. F. fund account of the Walapet m.c. for 1945-6 and to consider the question of sanctioning a subsidy to meet the deficit in the E. F. fund account anticipated next year on receipt of information

regarding the balance in the fund on 1-4-46, may be accepted in this dept.

JP
1.3.46 1-3.46.

JP
2.3.46.

E. F. H.

E. F. H. (C-1)

A draft order is submitted

JP
6/3/46 S by 7/3/46.

JP
6.3.46

EXP. H. NO. 3719 A/46-1

27/2/46



12044 EB

A & B above

Ann. 12044 C-1

2-3-46



12699