

BUDGET ESTIMATE - 1946-47 Elementary Education Fund - Municipal Council, Kariakudi - Orders passed.

Back Papers.

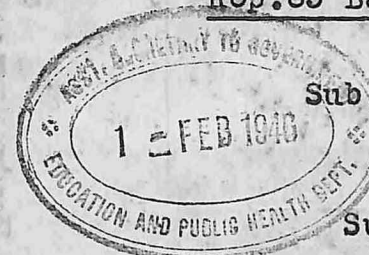
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

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

Office of the Director of Public Instruction, Madras,

Rep.85 B3/45-46 dated 30-1-1946.



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

Submitted.

2. The budget is explained by the Commissioner in his note to the Council.

3. The 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.

Though the total receipts under "ordinary" include the credit of Rs.11,870 under the head "Government grant under section 38 of the Madras Elementary Education Act" credit has not been taken against the item. This is further liable to revision with reference to the actual amount of education tax realised and adjusted to the fund during 1945-46.

5. The appointment of a supervisor of Schools and the lower division clerk may be considered after the scheme of compulsion is actually introduced. The provision made for these items may be deleted.

6. The accommodation provided for 2 boys' schools and 3 girls' Schools should be improved. The management should take steps to provide these schools with better accommodation. Provision for garden and play should be made in seven out of the nine schools for boys.

7. Three girls' schools are in need of additional equipment.

8. Leave salary and dearness allowance are paid.

for Director of Public Instruction.

To the Secretary to Government,
Education and Public Health Department,
Madras.

k.h.31-1.

31/1/46

Budget Estimate- 1946-47- Elementary Education Funds-
Commissioner's note to Council.

1. The Budget Estimate of the Elementary Education Fund of the council for the year 1946-47 together with the Revised estimate for the current year (1945-46) is placed before the council consideration and sanction.

2. For a proper appreciation of the Budget it is necessary to refer in some detail to the actual position at the end of the year 1944-45 and the anticipated position at the close of the current year.

3. The year 1944-45 was expected to close with a balance of Rs.1580 but the actual closing balance was Rs.3959. The reasons for this surplus in the closing balance are:

- (1) Savings in the allotment provided under several heads; and
(ii) payment of additional contribution provided for ordinary expenditure in the Revised Estimate for the year was Rs.23670/- but the contribution actually adjusted was Rs.24259.

The contribution from general fund provided for the acquisition of a site for the Muthupatnam Boys' school was not adjusted since the acquisition was not completed. The land acquisition proposal has since been dropped in resolution No. dated since the council felt that the compensation proposed by the Revenue Department in the award was rather excessive.

Revised Estimate for 1945-46.

4. The actual opening balance in the year was Rs.3959. The opening balance expected in the budget was Rs.1580.

5. As directed in G.O.Ms.No.382(Education) dated 13-3-1945 an education tax at the rate of 13 and 1/3 percent of the property tax per annum is levied with effect from 1st April 1945. The net anticipated income from the tax is Rs.11870. The contribution from general fund taken credit in the budget estimate was Rs.17350. A contribution of Rs.20800 is proposed in the revised estimate to meet the extra expenditure consequent on the grant of enhanced dearness allowance to the staff in the schools with effect from 1st January 1945 under the orders in G.O.No.1173 L.A., dated 28-5-45. In pursuance of resolution No.779(A) dated 29-12-1944 and the sanction in G.O.No.382(E) dated 13-3-45 the teachers are allowed the scales of pay referred to in paragraph 2 of G.O.No.5096 L.& M., dated 7-12-1933 with effect from 1st June 1945. VII standard has been opened in the Senjai school from the commencement of the current ~~XXXX~~ school year and an additional secondary grade trained teacher appointed with effect from 22-8-1945. Consequent on the increase in strength in the Muthupatnam Boys' school, Nallavan Asari street school and the Residential school the appointment of one additional teacher in each of the above schools has been sanctioned. The provision made for the employment of a music mistress cannot be utilized as a qualified teacher is not available. Since the proposal to acquire the present site of the Muthupatnam Boys School has been dropped the provision made for the construction of a compound wall will not ~~XXXX~~ be utilized. A tiled verandah has been put up in the Senjai school at a cost of Rs.1500/-.

6. The year is expected to close with a balance of Rs.790/-.

7. The closing balance of the current year viz. 790 has been adopted as the opening balance for the budget year.
8. The budget provides for the maintenance of the existing schools and for opening the VIII standard in the Senjai school. Adequate provision has been made for all obligatory charges for continuing the payment of dearness allowance to the staff at the rates sanctioned in G.O.No.1173 L.A., dated 28-5-1945 and for the employment of three additional Secondary grade trained teachers on the scale of pay of Rs.30-3/2-45-2/2-55 in the following schools:

(1) Senjai school, consequent on the opening of VIII standard. and (11) Gandhi school and III ward school to teach English as resolved by the council in resolution No.787 dated 22-9-1939. The provision made for the payment of dearness allowance to all staff is Rs.11830. Under "Capital" provision has been made for further improvements in the Senjai school to accommodate the VIII standard. Marked variations between the actuals of 1944-45, the revised estimate for 1945-46 and the budget estimate are explained in the memorandum annexed. In resolution No. dated 26-11-45 the council has decided to introduce compulsory elementary education scheme with effect from the next school year i.e. 1-6-1946. The matter is under correspondence with the District Educational Officer Ramnad and I expect there may not be much difficulty in getting the scheme sanctioned by the Government. If the scheme is sanctioned by the Government the appointment of a Supervisor of schools and a lower division clerk to deal with correspondence to elementary education and the management of schools will be necessary. Provision for these appointments has therefore been made in the budget. The credits taken in the budget for the contribution by Government under Section 37 of the Elementary Education Act. and the contributions from the general funds are as follows:

- (1) Government grant under Section 37 of the Elementary Education Act. Rs.11870.
(11) Contribution from the general account. Rs. 14300

8. The year is expected to close with a balance of Rs.480/-.

(Sd) C. Ganapathy.
Commissioner. 17/1-46

S.E.26-1

/True copy /

h. Ganapathy
Com. Secy. / Secy.

26.1.46.

Memorandum explaining marked variations between the actuals of 1944-45, Revised Estimate for 1945-46 and Budget estimate for 1946-47.

Head of account.

Explanation for variation.

Revised Estimate for 1945-46.

1. Staff-Salaries and allowances- (1) Appointment of additional Masters. teachers;
(11) Increase of rates of dearness allowance with effect from 1st January 1945 (Vide G.O. No.1173 L.A., dated 28-5-45).
(111) Revision of the scales of pay from 1-6-45.
2. Contingencies-- House rent--
(1) Rent for the 4th ward girls' school for the months from November 1944 to February 1945 was paid only during the current year (1945-46) i.e. in July 1945.
(11) Sanction of increased rent to the 4th ward girls' school and 9th ward school and Bharathi School.
(1) Sanction of increased rates of dearness allowance from 1-1-45.
- Other items--

Capital:

1. Lands and Buildings:

Improvements to the Senjai school building for accommodating the 7th standard newly opened.

Budget Estimate for 1946-47.

1. Staff-Salaries and allowances- Masters-- Provision made for the appointment of additional teachers and payment of their dearness allowance.
Clerks and servants-- Provision made for the appointment of a Supervisor of schools and a lower division clerk to deal with education papers.
2. Contingencies-- House rent-- Rent to the 4th ward and 9th ward schools enhanced during 1945-46.
Other items-- Provision in the Budget estimate for 45-46 and the Revised estimate includes extra expenditure consequent on payment of arrear L.A. for January and February 1945 and appointment of an additional conductress. An additional conductress is since found unnecessary. Provision in the budget for 1946-47 is for the payment of the salaries and D.A. of the existing menial staff only.

4. Repairs to buildings:

1. Lands and Buildings.

Increased allotment found necessary

Provision for construction of additional class room in the Senjai school for the proposed VIII standard and conversion of thatched roofing into tiled roof.

Estimate is under preparation and sanction of the Director of Public Instruction will be applied for in the normal course.

L. Anasetty
Commissioner

27.1.46

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

Summary.

	Opening Balance.	Receipts.	Expenditure.	Closing Balance.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	
Ordinary.	3860	30230	33300	790	
Capital.	100	2450	2550	..	

Budget Estimate of the Elementary Education Fund of the Karaikudi Municipality for the year 1946-47.

Summary.

	Opening Balance.	Receipts.	Expenditure.	Closing Balance.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	
Ordinary.	790	36720	37030	480	
Capital.	..	3700	3700	..	

KARAIKUDI MUNICIPALITY.
BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND FOR THE YEAR 1946-47.

Actuals or 1944-45.	Revised Estimate for 1945-46	Heads.	Budget Estimate for 1946-47.	Remarks.
Rs.	Rs.		Rs.	
3543	3960	OPENING BALANCE	790	
	3959	Receipts-Ordinary.	740	
	11870	1. Education tax.	12990	
		2. Fines and penalties under the Elementary Education Act.		
		3. Investments realised.		
		4. Income from investments etc.		
		5. School fees.		
		6. Endowments.		
		7. Contributions.		
416	10	8. Other receipts.	10	
		9. Government grant--		
		(1) Under Sec. 37 of the Elementary Education Act.	11870	
		(11) Under the proviso to section 37 of the Act.		

11880

24870

Actuals or 1944-45.	Revised Estimate for 1945-46	Heads.	Budget Estimate for 1946-47.	Remarks
Rs.	Rs.		Rs.	
11980	3401	10. Contribution from the General account or the Local body--	24890	
		(a) For payment of temporary allowance or	17350	
24259	20800	(b) For other purposes	15550	
24675	32680	Total	40420	
	32680		42220	
..	- 2450	Deduct Appropriation to Elementary Education Capital.	- 3700	
24675	30230	Net Total.	36720	
	30181	Capital.	38520	
		1. Government grants.		
		2. Endowments and contributions.		
		3. Loans.		
		4. Contributions from the General Account or the Local body--ordinary.		
587	2450	5. Appropriation from Education-ordinary	3700	
		6. Investments realised.		
587	2450	Total	3700	
25262	32680	Total Receipts ordinary and capital.	40420	
28805	36640	Grand Total including opening balance.	41210	
	36590		42960	
EXPENDITURE - ORDINARY.				
		1. Staff.		
19535	27040	Salaries and allowances Masters.	29550	
776	950	Clerks and servants	1000	
		Contribution to provident fund.	1120	
2		Travelling allowance.		
		Stipends for teachers sent for training.		
		2. Contingencies--		
1655	1770	House rent.	1820	
1223	2340	Other items.	2080	
		Equipment--		
14	50	Furniture and apparatus.	50	
4	50	Library books and maps.	50	
58	100	Other items.	100	
	100	3. Prizes and scholarships.	60	
992	900	4. Repairs to buildings.	1200	
		5. Interest on and repayment of debt.		
		6. Investments made.		
24259	33300	Total-ordinary charges.	37030	

Actuals or 1944-45.	Revised Estimate for 1945-46	Heads.	Budget Estimate for 1946-47
Rs.	Rs.		Rs.
		CAPITAL.	
	2000	1. Lands and buildings.	3000
587	500	2. Equipment--	
	50	Furniture & apparatus.	600
		Library books and maps.	50
		Other items.	50
		3. Investments made.	
587	2550	Total-capital charges.	3700
24846	35850	Total expenditure-Ordinary and capital.	40730
3959	790	Closing Balance.	480
28805	36640	Total including closing balance.	41210

Certified that the provision made in the budget in regard to staff, equipment, accommodation etc. is based on the actual requirements of each school, as reported by the inspecting officers.

Signature
Commissioner
26.1.46

36590
35850
740

42960
40730
2230

20800
17350
3450
+3450
+3450
-50

17350
15550
1800
+1800
1750
2230

B u d g e t Estimate of the Elementary Education Fund of the
Karaikudi Municipal Council for the year 1946'47.

(Enclosure No. I)
Schedule of Establishment.

Section.	Order sanction- ing the Establish- ment.	Appointments. Designa- tion.	No. in each cate- gory.	Scale of pay.	Pay on 1-4-46	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	C.R.No.			Rs.	Rs.	
1. Muthu- petnam Girls' School.	149(3) d. 12-5-38; C.R. 604 d. 13-7-40; C.R. 427 d. 29-12-32; C.R.N o. 250d. 9-3-40.	Headmis- tress. (Secondary Grade trained.) assis- tants. Conduc- tress. Duty allo- wance to H.M.	1. 5. 1.	30-3/2-45-2/2-55. 23-2/2-45 8	33 27+1 (3) 25+1 (1) 25 (1) 8 3	
(2) 16th ward girls' school.	C.R. 3 d. 17-1-40; C.R. 760 d. 14-9-40 C.R. 250 d. 9-3-40. C.R. 476 d. 28-6-41 C.R. 399 d. 9-5-42 C.R. 291d. 20-3-40 C.R. 559d 30-8-41.	Head- mistress Secondary grade trained. Duty allowance Assistants Conduc- tress.	1. 3. 1.	30-3/2-45-2/2-55. 2 23-2/2-45. 8	30 2 31 27 25+1 8	
4 4th ward Girls School.	C.R. 216 d. 11-3-39 C.R. 512d. 24-6-39; C.R. 996 d. 25-11-39 C.R. 559 d 30-8-41;	Headmis- tress. (Elementary Higher) Assistants Elemen- tary Higher. Conduc- tress. Duty allo- wance to H.M.	1. 2 1.	23-2/2-45 do. 8 2	27 25(2) 8 2	
9 11th ward Girls school.	C.R. 3.d 17-1-40; C.R. 338 d. 30-3-40; Higher) C.R. 672 d. 8-8-42. C.R. 250d. 9-3-40; C.R. 387d. 19-6-44; C.R. 537d. 6-9-44;	Headmis- tress. Elementary Assistants Elementary Higher. Conductress	1. 2. 1.	23-2/2-45 do. 8	29 25(2) 8	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
5. Senjai higher Elementary school.	C.R. 229(2) d. 9-7-38. C.R. 465(5) 29-10-38 C.R. 250 d. 9-3-40. C.R. 604 d. 13-7-40. C.R. 399/19-6-44 C.R. 476/1-8-45.	Headmaster ter Sec- ondary Grade. Duty al- lowance to H.M. Assistants Secondary Grade Assistants Elementary Higher.	1. 30-3/2445 2/2-55. 3. 30-3/2-45- 2/2-55 4. 23-2/2-45.	33 3 30(3) 27(2) 25(2)	1 New for 8th standard.	

6. Sivan-koil elementary school.	C.R. 241/25-3-39; C.R. 250/9-3-40; C.R. 559/29-6-40; C.R. 604/13-7-40 C.R. 464/29-10-38;	Headmaster Secondary Grade Duty allo- wance to H.M. Assistants Elementary higher.	1. 30-3/2-45- 2/2-55. 3 5. 23-2/2-45.	36 3 33(1) 27(3) 25(1)		
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7. N. alle- van /sari street school.	C.R. 463/29-10-38; C.R. 229(c)/9-7-38 C.R. 250/9-3-40 C.R. 604/13-7-40; C.R. 351/13-8-38 C.R. 18/17-1-42; C.R. 803/13-A-45.	Headmaster Secondary Grade Duty allo- wance to H.M. Assistants (Elementary Higher)	1. 30-3/2-45- 2/2-55. 2 4. 23-2/2-55.	39 2 27(2) 25(1) 23(1)		
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8. Sekkela elementary school.	C.R. 148(2) 12-5-38; C.R. 250/9-3-40; C.R. 351/13-8-38; C.R. 464(1) 29-10-38 C.R. 538/6-9-44 C.R. 604/13-7-40;	Headmaster (Secondary grade) Assistants Elementary higher) Duty allo- wance to H.M.	1. 30-3/2-45- 2/2-55. 2. 23-2/2-45.	30 25 (1) 21 (1) 2 2		
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9. Muthu- patnam boys Ele- mentary	C.R. 229(3)/9-7-38 C.R. 250/9-3-40; C.R. 604/13-7-40; C.R. 397(2) 10-9-38 C.R. 461(2) 29-10-38 C.R. 611/18-7-42	Headmaster Secondary grade) Duty allo- wance to H.M. Assistants Elementary higher	1. 30-3/2-45- 2/2-55. 3 4. 23-2/2-45.	36 3 29(2) 27(1) 25(1)		
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
10. Bharathi school.	C.R. 509/24-6-38; Headmaster C.R. 506/29-7-39; (Secon- C.R. 607/29-7-39; dary grade) C.R. 250/9-3-40; Duty allo- C.R. 604/13-7-40. wance to H.M. Assistants (Elementary Higher)	1. 30-3/2-45-2/2-55. 2. 23-2/2-45.	36 2 29(1) 23(1)			

11. 3rd ward school.	C.R. 533/8-6-40; Headmaster C.R. 604/13-7-40; (Secondary C.R. 250/9-3-40; grade) C.R. 762/14-9-40; Duty allo- C.R. 487/12-7-41. wance to H.M. Assistants Elementary higher)	1. 30-3/2-45-2/2-55. 2. 23-2/2-45.	30 2 29(1) 25(1)	Existing incu- mbent only higher element		
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12. Gandhi school.	C.R. 509/24-6-39; Headmaster C.R. 532/8-6-40; (Secondary C.R. 250/9-3-40; grade) C.R. 684/12-8-39; Assistant C.R. 604/13-7-40; Elementary higher	1. 30-3/2-45-2/2-55. 1. 23-2/2-45.	30 27.	Existing incu- bent only Ele. higher.		
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13. Resi- dential school.	C.R. 763/14-11-41. Headmaster C.R. 25/29-1-45. (Secondary D.P.'s grade) D. Dis. 352/39 Assistant d. 24-1-39. (Elementary higher) Gardener and watch- men	1. 30-3/2-45-2/2-55. 1. 23-2/2-45. 1.	30 23. 12 12			
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G. Jaganapathy
Commissioner 26.1.46
Kavailundi Municipality.

Rs.
26.1.46.

VII std.	VI.	V.	IV.	III.	II.	I
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1. No. of schools on the date of submission of the budget.
2. No. of schools proposed to be opened in the ensuing year.
- 3 (1) Total number of teachers employed in all municipal schools under the management of the local body on the date of submission of the budget.
- (11) the scales of pay in force; and

1	..	12
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N 11.

Hirtv.

Scales of pay prescribed in paragraph 2 of G.O. No. 5896 L. & M., dated 7-12-33 with effect from 1-6-46 (G.O. Ms. 382 Hdn. dated 13-3-45).

- (111) the number of teachers in each scale.

Rs. 30-3/2-45-2/2-55.	10.
Rs. 23-2/2-45	40.

4. No. of additional teachers proposed to be employed in
 - (1) existing schools; and
 - (11) schools to be opened during the ensuing year and their scales of pay.

Secondary grade trained (3)

N 11.

5. If the pay of existing teachers is proposed to be revised, the total number of teachers whose pay will be affected showing the present and proposed scales of pay and extra provision made for the purpose.

No.

Statement showing details of contingent allotment.

Commissioner
26.1.46

Particulars of expenditure re.

Allotment. Remarks.

2. Contingencies and equipment--

Contingencies--

House rent--

Muthupatnam girls' school.

240

Sekkalai school

180

Muthupatnam Boys' school

30

Nallavan Asari street school.

84

Residential school (Nazar to Siveganga Estate)

30

Sivenkoil school (site only)

300

IV ward girls' school.

180

Bharathi school.

240

Gandhi school (site only)

25

16th ward girls' school (site only)

144

9th ward girls' school

180

3rd ward school.

180

1813 or 1820

Other items:

Pay of menial staff (8 x 4+ 12) x 12	528
Leave salary of menial staff	22
D.A. to menial staff 5 x 16 x 12	960
Fixed contingencies	200
Stationery and forms.	250
Postage	Nil.
Miscellaneous.	120

2080

Repairs to buildings:

Sivenkoil school.	150
Nallavan Asari street school	200
Gandhi school	150
Muthupatnam Boys' school	200
16th ward girls' school.	200
Senjai school.	150
Residential school	150

1200

Commissioner
26.1.46

R.P.
26.1.46

Extract from the *of the notes of the* L.A. Department *from their file* notes regarding Budget Estimate - 1946-7
Karaikudi Municipal Council.

Contribution to other accounts: (a) Contribution to Elementary Education Account: The contribution provided in the R.E. for 1945-6 may be reduced from Rs. 20,800 to Rs. 17,350/- being the amount approved in the sanctioned budget for 1945-6. The council has already been permitted to utilise Rs. 3,401/- from the arrear toll compensation for the current year towards the anticipated deficit in the E.E. Account for the year. If credit is taken for this amount for 1945-6 will close with a balance of Rs. 941/- The contribution provided in the B.E. for 1946-7 may be raised from Rs. 15,550/- to Rs. 17,350/- being the standard contribution. With this increased contribution the E.E. Acct. for 1946-7 will close with a balance of Rs. 2,231/-.

Revised with reference to paragraphs 2 to 5 on pages 1 and 2 ante the R.E. of the Karaikudi M.L.Cl. under the General Account-Ordinary closes with a deficit of Rs. 4,722/- against the prescribed minimum balance of Rs. 10,246/-. The council may be permitted to adjust to its general account a sum of Rs. 14,968/- and thus avoid the deficit and secure the minimum balance.

2. Revised with reference to paragraphs 2 to 5 and 7 on pp. 1-3 ante, the B.E. for 1946-7 closes with a huge deficit of Rs. 1,02,836/- against the minimum balance of Rs. 12,200/- The council may be permitted to adjust to its general account the entire arrear toll compensation of Rs. 67,174/- that may be sanctioned next year and reduce the deficit to Rs. 35,662/- The provision of such a big sum as Rs. 1,32,200/- for capital expenditure from the general account is the cause of this deficit. The council may be directed to reduce the provision for capital expenditure from general fund by Rs. 47,860/- so that the deficit may be avoided and the minimum balance of Rs. 12,200/- secured.

3. General: Based on the B.E. for 1946-7 the annual ordinary receipts under the general account fall short of the expenditure by Rs. 15,445/- The arrear toll contribution will be available for covering the deficit only for the next 3 years. It is necessary that the council should strengthen its finances, as its water-supply scheme has to be extended and the drainage scheme to be taken up. It is at present levying property tax (including education tax) at the ridiculously low rate of 8 1/2% per annum. It may be advised to levy water and drainage tax at 2 1/2% per annum as suggested by the Commissioner. The remarks of E. & P.H. may be invited on this and the other points in the budget with which they are concerned.

J.L.W.
27-2-46.

...oOo...

20

4. As ~~the~~ regards the excess expenditure under the expansion scheme, the Government consider that the District Board should not have launched on schemes of expansion of elementary education far beyond its means. The cost of the scheme including dearness allowance to teacher employed for the expansion scheme should be limited to the subsidy payable from the Provincial funds. The maximum subsidy payable is Rs. 73,400/- and it will not be increased on any account. The District Board should, therefore, take immediate steps to close down schools and abolish posts of teachers so as to bring down the cost of the scheme within the Government subsidy. The President is requested to retrench expenditure under the Expansion Scheme in consultation with the Inspecting Officers of the Education Department and submit a rep

EPH(C-1) 21

C.F. 18.

DRAFT FOR APPROVAL.

When received for fair copying ..

When copied ..

When examined..

When signed ..

When despatched.

Date.

Initials.

SUBJECT :-

B.E. 1946-47 - E. E. fund -
M. d. Karaikudi -
Orders passed

READ AGAIN .., dated 19 ..

" " .., dated 19 ..

READ ALSO :-

plc C. No. 6378C-1/46 From the D.P.T., Rep, No. 85 B3/45-46, dated 30.1.1946.

" " .., dated 19 ..

" " .., dated 19 ..

Order Ms. No. 530 /Edn dated 11-3-46
~~Resolution-Rent.~~

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. d. Karaikudi.

2. R.E. for 1945-46 (i) The credit taken
for contribution from general funds should be
reduced from Rs. 20,800 to Rs. 17,350.

(ii) Credit should be taken for a
sum of Rs. 3,401 under the head "Amount adjusted
from arrears till compensation grant" with reference
to Memo. No. 22762 A/45-5 Edn., d/26.10.45.

(iii) The C is permitted to raise the
provision under the head "Expenditure - Grdy"
from Rs. 29,120 to Rs. 33,300.

3. B.E. for 1946-47 (i) Under
Sub-section i(b) of Section 32 of the M.F.E. Act,
the Govt direct the M. d. Karaikudi, to

22
raise the contribution from general funds from
Rs. 15,550 to Rs. 17,350.

(ii) The credit taken for content
under the head "Govt. grant under section 37
of the E.E. Act" is liable to revision with reference
to the actual amount of edn. tax realised and
adjusted to the E.E. fund in 1945-46.

(iii) For the reasons stated by the D.P.I.
in para 5 of his endorsement read above, the
provision made for a sum of Rs. 1000 under the head
"Clerks and servants" should be deleted.

4. An extract of the remarks of the
D.P.I. in paras 5 to 7 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.

13-3-46
9/10/46
To the Commissioner,
Karaikudi Mty.
(thru the C.M.C.)
(with enclosure)
" " D.P.I.
" " Exr of C.F.A.
" " L.A. Deptt

Annexure		Expenditure	
	Rs.		Rs.
Opening balance as revised	740	1 Staff Salaries & allowances	29,550. ✓
Receipts	12,990	2 Teachers	1,120. ✓
Education tax	10	3 Contingencies & Equipments	
Other receipts		Contingencies	
Govt. grant under section 37 of the E.E. Act	11,870.	House rent	1,820. ✓
Contribution from general funds	17,350.	Other items	2,080. ✓
Deduct		Equipment	
Amount transferred to Capital	- 3,700	Furniture & apparatus	50. ✓
Total (ady)	38,520	Library books and maps	50. ✓
Capital		Other items	100. ✓
Amount transferred from bdy	3,700	4 Prizes and scholarships	60. ✓
Total (ady Capital)	42,220	5 Repairs to buildings	1,200. ✓
Total including opening balance	42,960	Total (ady)	36,030 ✓
		Capital	
		1. Land & buildings	3,000 ✓
		2. Equipment	
		Furniture & apparatus	600 ✓
		Library books & maps	50 ✓
		Other items	50 ✓
		Total	3,700 ✓
		Closing balance	3,230 ✓

42,960
- 3,700
39,260

From
Sri D. Thangiah B.A.,
Municipal Commissioner,
Karaikudi.



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

Through
The Chairman, Municipal Council,
Karaikudi.

8970/46 Dated 30-9-46

Sir,

Sub: Elementary Education Funds-Karaikudi Municipal
Council-payment of Dearness allowance.

Read: Memorandum No. 26899-CI/46 dated 23-9-46.

The Budget of the Elementary Education Fund of this
Municipality for 1946-47 was estimated to close with a surplus
balance of Rs. 3,230/-. The opening balance for this budget was
taken to be Rs. 740/-. as per Revised Estimate of 1945-46, but
the actual opening balance on 1-4-46 was Rs. 3666/- which will
correspondingly increase the closing balance on 31-3-47.
Further the Government grant under section 37 of the Elementary
Education Act sanctioned in G.O.No. 1845 Pdn. dated 24-9-46
exceed, the budgetted receipts under that head by Rs. 346/-.

No new expenditure not budgetted for has arisen so far,
except the payment of arrear dearness allowance to the staff
for the period from 1-7-44 to 31-12-44 at the present rates,
as recently sanctioned in G.O.No. 1552 L.A. dated 19-9-46.
This will involve an additional expenditure of about Rs. 1950/-
even after meeting this expenditure, the fund is expected to
close with a surplus of about Rs. 4,000/- at the end of the
current year.

Commissioner

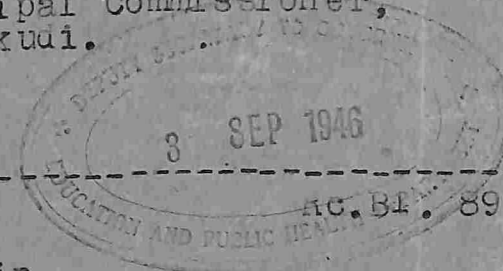
Forwarded

1.10.46 Chairman

24

From
Sri D. Thangiah B.A.,
Municipal Commissioner,
Karaikudi.

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



Ac. Bt. 8970/46 Dated 30-9-46

Sir,

Sub: Elementary Education Funds-Karaikudi Municipal
Council-payment of Dearness allowance.

Re: Memorandum No. 26899-01/46 dated 25-9-46.

The Budget of the Elementary Education Fund of this Municipality for 1946-47 was estimated to close with a surplus balance of Rs. 3,230/-. The opening balance for this budget was taken to be Rs. 740/-. as per Revised Estimate of 1945-46, but the actual opening balance on 1-1-46 was Rs. 3666/-. There is an additional actual opening balance of Rs. 2926/- which will correspondingly increase the closing balance on 31-3-47. Further the Government grant under Section 37 of the Elementary Education Act sanctioned in G.O.No. 1845 Gen. dated 24-9-46 exceeds the budgeted receipts under that head by Rs. 346/-.

No new expenditure not budgeted for has arisen so far, except the payment of arrear dearness allowance to the staff for the period from 1-7-44 to 31-12-44 at the present rates, as recently sanctioned in G.O.No. 1552 L.A. dated 19-9-46. This will involve an additional expenditure of about Rs. 1950/- even after meeting this expenditure, the fund is expected to close with a surplus of about Rs. 4,000/- at the end of the current year.

Signature
Commissioner

Advance copy submitted direct.

S.S.I-10.

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1.10.46

EXP. H. (C-1)

The E.E. fund budget of the R.A. cl. Karakundi revised with reference to the particulars furnished. credit of is expected to close with a surplus of Rs 4500.

The cl. was not paid any subsidy towards the cost of d.a. last year.

May be filed with G.O. 5306dn, d/11/3/46

28/10/46

26/11/46

26/10/46

B.E-1946-47-E.E. fund - R.A. cl, Karakundi.

C. No. 6378C-46 From the D.P.T., R.O.P. No. 85B3/45-46, d/30.1.46

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

2. R.E. for 1945-46 (i) The credit taken for contribution from general funds is Rs 20,800 against Rs. 17,350 in the sanctioned budget. In their note on the general fund budget of the cl, the R.A. Deptt have stated that the contribution should be reduced to Rs. 17,350. This may be agreed to.

(ii) The cl. has not taken credit for the sum of Rs. 3401 authorized in Memo. No. 227624/45-58 d/26.10.45 to be adjusted from the arrears toll compensation grant. The cl. may be asked to take credit for this amount.

(iii) Revised with reference to their suggestions, the R.E. is expected to close with a balance of Rs. 740.

(iv) 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 expenditure may be approved.

3. B.E. for 1946-47 (i) The credit taken for contribution from general funds may be raised from Rs. 15,550 to Rs. 17,350 the usual contribution. R.A. have agreed to this.

(ii) Para 5 of the D.P.T.'s endorsement on p10c/f for the reasons stated by the D.P.T., the provision made for a sum of Rs. 1,000 under the head "clerks and servants" may be deleted.

(iii) The provision made for a sum of Rs. 3,000 under the head "Expre - Capital - lands and buildings" may be allowed to stand as the D.P.T. has stated that the accommodation provided for some schools is under

8-E-1944-7-E fund - 1st of Koverkine.

(iv) The B.E. for 1946-47, revised with the suggestions above, is expected to close with Rs. 3,230.

4 The Cl. was not paid any subsidy towards the payment of dearness allowance to the E.E. staff in (1944-45 & 1945-46).

5. A draft order is submitted

5/11/46

9. Ziel

plle.



(iii) bounded with reference to the
direction, the R. is expected to close with a balance
of 1000.

(iv) The provision should be made in the budget for the expenditure on the purchase of land and buildings for the purpose of the proposed scheme. The provision should be made in the budget for the purchase of land and buildings for the purpose of the proposed scheme. The provision should be made in the budget for the purchase of land and buildings for the purpose of the proposed scheme.

and I think it (i) CP 1991 of 3.8 E
 for contribution from 1991 to 1992
 A.I. contribution to 1992 is 1992

(ii) Part 2 of the 29th Amendment
The 29th Amendment is the only one that has not been ratified. It was passed by Congress in 1913, but it has not been ratified by the states. The amendment states that "the Congress shall have no power to increase or decrease the number of Representatives without the consent of the States affected."

(iii) The first condition is that the number of observations must be large enough to ensure that the sample is representative of the population.