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(1946) Department.

Ms SERIES.

G.O. No.

Ms. 578-Edn

Dated

14 - 3 - 1946.

[Despatch Abstract.]

BUDGET ESTIMATE -1946-47 - Elementary Education Fund - Municipal Council,
Dindigul - 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, M a d r a s.
Dr. S. R. U. Savaor, M.A., D.Sc., I.E.S.,
Director of Public Instruction, Madras. (2)

R.O.P. No. 79-B3/45-46 Dated 16th January 1946.

S u b j e c t.

Elementary Education Fund--Budget Estimate for 1946-47--
Municipal Council, Dindigul.

Submitted.

The budget is explained by the Commissioner in his covering letter to the budget (copy enclosed) and in the note for the council.

3. Revised Estimate for 1945-46:

It is not clear what the credit of Rs. ~~1,384/-~~ taken against "provincial grant under the proviso to Section 37 of the Act" represents.

4. The credit taken under "provincial grant-- Grant (toll compensation) for meeting deficit" may be reduced to Rs. 6,975/- with reference to Government Memorandum No. 22762/A-45-5 Edn., dated 26th October 1945.

5. The total receipts under 'Ordinary' have been wrongly struck down. The correct total is Rs. 59,253/-.

6. Expenditure under 'Ordinary' and 'Capital' is in excess of the sanctioned budget. Sanction of Government is necessary for the increased expenditure.

7. Budget Estimate for 1946-47:

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

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

9. The establishment schedule has not been sent with the budget.

10. The accommodation provided for five boys' schools and 2 girls' schools is inadequate. The accommodation provided for 3 boys' schools is not suitable. The management should take steps to rectify these defects.

11. Leave salary and dearness allowance are paid.

R. Narasimha

FOR DIRECTOR OF PUBLIC INSTRUCTION.

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

Ks. 17-1.

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(P.T.O.)

Copy of letter Roc.No.9691/45-B1 dated 29th December 1945 from the Municipal Commissioner, Dindigul, to the Director of Public Instruction, Madras through the Chairman, Municipal Council, Dindigul.

Subject:--Elementary Education Fund account--Dindigul Municipality--Budget Estimate for 1946-47--submitted.

I beg to submit herewith a statement in duplicate showing the details of receipts and charges for the revised estimate for the current year 1945-46 and the budget estimate for the next year 1946-47 in reference to the Elementary Education Fund of this Municipality. I beg to submit herein in duplicate a copy of my note dated 20.12.1945 placed before the Council explaining at length the financial position of this ear-marked fund.

The Council in its resolution No.15 dated 27.12.1945 (copy submitted) has adopted the budget for the year 1946-47.

The main variations in figures between the budget and Revised estimate for 1945-46 and those between the Revised estimate for 1945-46 and budget estimate for 1946-47 are explained in the budget note put up for council's consideration. The statement containing particulars required under note to the Appendix 12 of the Elementary Education Rules regarding the number of schools, particulars of the staff employed and to be employed is also furnished.

The aggregate cost of Dearness allowance to the teaching staff including the Schools supervisor, 1 peon and 6 conductresses is estimated to reach a sum of Rs. 20,732 in 1945-46 and Rs. 21,419 in the budget year 1946-47 at the revised rates of Rs. 16/- and 18.

4. Details of budget allotments - explained:

(a) Staff - Rs. 33,800/-

95 teachers at Rs. 2,632 P.M.	Rs. 31,584/-
4 additional teachers at Rs. 85/- P.M.	Rs. 1,020/-
provision for periodical increments.	Rs. 400/-
Leave allowance at 2 1/2%	Rs. 800/-
	Rs. 33,804/- or
	Rs. 33,800/-

(b) Dearness allowance - Rs. 19,810/-

99 teachers at Rs. 1572/- per mensem plus 5% for leave allowance - Rs. 19807 or 19810/-

(c) Other Staff:

Supervisor at Rs. 30/- plus cycle allowance	408
Leave allowance and Periodical increment	60
Peon, Mohamadan School at Rs. 12/-	144
Leave allowance	12
	624 or Rs. 620/-

(d) Dearness allowance at Rs. 16/- plus 16 .. Rs. 32 x 12 plus Leave allowance .. 400/-

(e) House rent - At Rs. 220/- P.M. for 9 schools .. 2,640/-

Add for fluctuations .. Rs. 360/-

(f) Other items: Sweeper's wages at Rs. 35/- P.M. for the 10 schools

Conductress wages 6 at Rs. 42/- P.M.	420/-
Dearness allowance for conductresses 96 x 12	504/-
(charge allowance).	1210/-
stationery forms and registers	500/-
sewing articles for girls' schools	150/-
Books, slates etc. to poor pupils	200/-
Red Cross and scout	150/-
pre-ventual subjects	200/-
Text Books (table copies)	150/-
other unforeseen items	100/-
	3,584 or Rs. 3,600/-

The other items do not call for special mention, as these lump sum allotments are to be utilized according to the requirements for each school.

5. Working balance:-

The budget 1946-47 is expected to close with a deficit of Rs. 15,666/- on 31.3.47. This has to be made good by a Government grant as there is no scope to overcome it by any other means as explained in the budget note.

/True copy/.

R. Narasimha

For Director of Public Instruction.

sd/ 18/1

Copy of C.R.No.15 dated 27-12-45

Subject:- Read the revised estimates for 1945-46 and the draft budget estimates for 1946-47 showing the receipts and charges of the Elementary Education account of the Municipality with Commissioner's note explaining the financial position in reference to the said account.

Resolution:- Approved.

Sd/-M.S.P.Solai Nadar
Chairman,
Municipal Council, Dindigul

/true copy/

Forwarded

M/S.P. Solai Nadar
Chairman,
Municipal Council, Dindigul.

Rn/2-1.

Note for the Council:-

Ref:-Budget Estimates-Elementary Education Account-1946-47.

The Revised estimate for 1946-47 showing the details of receipts and expenditure as compared with those of the budget, and the budget estimate for the next financial year 1946-47 in respect of the Elementary Education Fund account are now prepared and submitted to the Council for consideration and adoption.

I REVISED ESTIMATE 1945-46.

The actual financial position as is now disclosed after revising the budget for the current year is shown below in the form of a summary.

	1945-46 Budget	1945-46 Revised Estimate.
Opening balance	Rs. 6,186	Rs. 9,315
Total receipts	52,356	62,853
Total expenditure	59,190	70,380
Closing balance	- 648	1,788

It may be noted from the above summary of figures that surprisingly to our expectations, the current year 1945-46 opened with an actual cash balance of Rs.9,315 on 1-4-45, instead of Rs.6,186 as estimated by us this time last year. On a scrutiny of the figures relating to the previous year 1944-45, it would transpire that the working balance had risen itself; by about Rs.3000, mainly on account of savings against establishment charges and to a considerable degree due to the non utilization in full of the allotments made for equipment and building repairs in 1944-45 budget.

The Revised Estimate for 1945-46 shows that the total receipts had increased and it is chiefly due on account of taking credit for a sum of Rs.9,060 being the grant against arrear toll compensation sanctioned in G.O.No.1048, L.A., dated 11-5-45 in order to wipe off a big deficit in the account which will otherwise be inevitable on account of payment of increased rates of Dearness allowance to the staff.

The total expenditure in 1945-46 (Revised Estimate) shows that there is a rise of Rs.11,190 over and above the amount provided in the budget estimate for the year. The bulk of this increased expenditure is to be attributed for payment of Dearness allowance to the staff at increased rates including for the school conductresses (Rs.8,550), Rs.500 for building repairs and Rs.2,100 for cost of new furniture supplied to the Elementary schools but paid in 1945-46 from out of the additional toll compensation grant.

The current year (1945-46) is therefore expected to close with a small cash balance of Rs.1,788 on 31-3-46; which hardly works up to the level of the minimum working balance required under the rules.

II BUDGET 1946-47

An abstract showing details of the financial position of the Elementary Education fund for the budget year 1946-47 is given below compared with the situation of the 2 preceding years.

	1946-47 Budget	1945-46 Revised budget	1944-45 Actuals
Opening balance	Rs. 1,788	Rs. 9,315	Rs. 7,566
Total receipts (ordinary and capital) for the year	55,586	62,853	52,285
Total expenditure -do-	73,040	70,380	50,536
Closing balance	-15,666	1,788	9,315

(a) Receipts: In 1946-47, the income under Educational tax is expected to be Rs.28,300 compared with Rs.24,750 in 1945-46 and Rs.24,421 in 1944-45. This increase is likely to be realized on account of the quinquennial revision of taxes. There is no other marked fluctuation on the receipt side except to say that no credit is taken, as is done in 1945-46 (Rs.9,060) under arrears toll compensation grant to wipe off the deficit.

(b) Expenditure (Ordinary): The total expenditure comes to Rs.57,540 as against Rs.55,780 in 1945-46 and Rs.50,528 in 1944-45. There is however no notable variation against any particular head. The cost of Dearness allowance alone is Rs.21,420 for 1946-47, compared with Rs.21,940 in 1945-46 and this amount is shared by 107 employees in all (teachers 59 - School Supervisor - 1 - School peon 1 - and conductresses).

Provision is made for 4 additional teachers in the budget year 1946-47 (1 Secondary grade and 3 Higher grade).

Capital Expenditure: A sum of Rs.3,000 is provided in 1946-47 for extensions to the West Car street Girls' Elementary School and to some extent to meet the cost of an additional shed that is to be put up for the the Behanabore Mohamedan Higher Elementary School. Another sum of Rs.2500 is allotted for a further supply of furniture to the schools or other equipments that may be necessary.

Working balance: The Elementary Education Fund is therefore expected to close with a deficit of Rs.15,666 at the end of the year 1946-47. This has to be made good for a balanced budget. The Municipal Council is already fixing levying a rate of 3% educational tax per year the rate having been raised from 1% to 2% from 1942-43 and from 2 to 3% from 1944-45. It will be therefore not a conceivable proposition to enhance the rate of tax any further for increasing receipts under this account. Similarly the question of making an increased contribution from the General Fund account to the credit of Elementary Education fund in excess of Rs.7,350 is also out of place, as the annual maintenance cost of obligatory services appearing in that account are already mounting up at an alarmingly greater pace as shown hereunder:-

1943-44 - Rs.1,53,477
1944-45 - Rs.1,88,522
1945-46 (Revised Estimate) - Rs.2,86,270
1946-47 (Budget) - Rs.2,97,330

It has virtually doubled itself in 1946-47 from that obtained in 1943-44.

There is thus no other alternative for the Council except to request Government to sanction a compensation grant for wiping off the deficit in the next financial year. The decision of the Council is solicited.

Sd/-V.Chendil Velayudham
Commissioner.

Dindigul
Dated 20-12-1945

/true copy/

No.	Particulars	1945-46 Opening balance	Receipts 1945-46	Charges 1945-46	Closing balance	Remarks.
		Rs.	Rs.	Rs.	Rs.	
	Budget (1945-46)	6,186	52,356	59,190	-648	
	Revised Budget (1945-46)	9,315	62,853	70,380	1,788	

Receipts -- Ordinary

Budget for 1945-46 as approved in G.O. No.429 Edn/20-3-45	Particulars	Actuals for the first 6 months 45-46	Probable for the last 6 months	Revised estimate 1945-46 cols.3 and 4.
Rs.		Rs.	Rs.	Rs.
6,186	Opening balance	9,315		9,315
24,750	Receipts--Ordinary			
	(1) Education tax-Gross collection	8,229	16,521	24,750
	Edn. tax levied as sur-charge to Prof. tax	3,478	--	3,478
	Deduct refunds.			
100	(2) Fines & Penalties under the E.E. act	--	100	100
--	(3) Income from investments etc.	--	--	--
--	(4) School fees	--	--	--
--	(5) Endowments	--	--	--
--	(6) Contribution for compensation in respect of Edn. tax.	--	--	--
100	(7) Other receipts	--	100	100
10,400	(8) Provisional grant			
	(a) Under Section 37 of the Ele. Edn. Act, 1920	11,121	Nil	11,121
5,608	(b) Under proviso to Sec. 37 of the Act.	2,796	2,812	5,608
--	(c) Grant on account of D.A. to make up deficit-Refund of grant to Government paid in 44-45	--	--	-1,384
8,120	((1) for payment of lump sum allowance of Rs.4/-	8,120	--	8,120
	((2) other purposes	--	--	--
	Grant-against-arrears toll compensation	--	9,060	9,060
200x	Add amount from the General account.	--	--	--
200	Refund of taxes	218	182	200
-1,500	Deduct amount transferred to capital	-2,126	-1500	-1500
50,856	Total	31,600	28,411	60,637
	Receipts-Capital			
1,500	(1) Amount transferred from ordinary	2,126	1,500	1,500
	(2) Government grant for school building	--	--	--
	(3) Contribution from General fund account (against toll compensation)	--	2,100	2,100
	(4) Loans	--	--	--
	total	2,126	3,500	3,600
52,356	Total receipts Ordinary & capital	33,726	28,411	62,853
58,542	Grand total Receipts (Ordinary & Capital) including Opening balance.	43,041	--	72,168

Commissioner.

Dindigul Municipality
Revised budget for 1945-46 -- Expenditure - Elementary Education fund

Budget for 1945-46 as altered by G.O. No. 429 Edn/20-345-	Particulars.	Actual for the first six months of 1945-46	Probable expenditure for the re- maining 6 months 45-46	Revised estimate for 1945-46
Rs.	Expenditure-Ordinary	Rs.	Rs.	Rs.
33,450	I Staff			
	(1) Salaries & allowances for masters	15,759	17,691	33,450
12,000	(2) Dearness allowance for teachers	10,325	10,045	20,370
600	(3) Supervisor, Peon etc. (other staff)	312	288	600
240			360	360
2,000	(4) Contribution to provi- dent fund	--	2,000	2,000
50	(5) Travelling allowances	--	50	50
100	Gratuity	--	100	100
1,100	(6) Collection charges	--	1,100	1,100
	(a) Contingencies			
2,900	(1) House rent	1,170	1,830	3,000
3,000	(2) Other items (Sweeping charges & conductress wages & D.A. included)	1,371	1,629	3,000
	(b) Equipment			
500	(1) Furniture & Apparatus	--	500	500
400	(2) Library books & Maps	--	400	400
250	(3) Other items	--	250	250
100	(8) Prizes and Scholarship	--	100	100
1,000	(9) Repairs to buildings	109	1,391	1,500
57,690	Total-Expenditure Ordinary	29,046		66,780
	Expenditure-Capital			
1,500	(1) Land and buildings	--	1,500	1,500
	(2) Equipment			
	(a) Furniture & Apparatus	2,126	2,100	2,100
	(b) Library books & Maps			
	(c) Other items			
	(3) Investment			
1,500	Total expenditure capital	2,126	3,600	3,600
59,190	Total expenditure Ordinary and Capital	31,172		70,380
- 648	Closing balance	11,869		1,788
58,542	Grand total including closing balance	43,041		72,168

Commissioner

Dindigul Municipality
Budget Estimate of the Elementary Education fund of the Dindigul Municipality
for the year, 1946-47
(Prepared in the form prescribed in Appendix 12 of the Rules issued under
Elementary Education act as instructed in G.O. 1660 L.F. Mis/16.7.44 para 3)
Summary

Sl. No.	Particulars	Opening balance 1946-47	Receipt 1946-47	Expenditure 1946-47	Closing balance
	Ordinary Account (1946-47 budget)	Rs. 1,788	Rs. 50,086	Rs. 67,540	Rs. -15,566
	Capital Account (" ")	--	5,500	5,500	

Receipts --- Ordinary

Actuals for 1944-45	Revised Estimate for 1945-46	Particulars.	Budget for 1946-47
7,566	9,315	Opening balance	1,788
		Receipts-ordinary	
24,421	24,750	(1) Education tax	28,300
4	100	(2) Fines and penalties under the E.E. Act	150
		(3) Income from investment	
		(4) School fees	
		(5) Endowment	
3,957	3,478	(6) Contribution for compensation in respect of Education tax	3,478
27	100	(7) Other receipts	100
		(8) Provincial grant	
9,654	11,121	(a) Under section 37 of the E.E. Act 1920	11,200
5,488	-1384	(b) Under proviso to section 37 of the act	5,608
	5,608	(c) Grant (Toll compensation) for meeting deficit	--
	9,060	(9) Contribution from the General funds of the local body	
	6995	(1) For payment of lump sum allowance of Rs. 4/-	7,350
7,350	8,120	(2) For other purposes-grant for payment of D.A.	
1,384	60,252	(10) Deduct amount transferred to capital	
	-1584	Add amount from the General Account for moiety of cost of building	56,186
-18	-200	Refund of taxes	- 600
- 8	-1,500	Deduct amount transferred to capital	-5,500
	-3684		
52,277	60,632	Total	55,586

Receipt --- Capital

Sl. No.	Particulars	Amount	Total
8	(1) Amount transferred from ordinary	1,500	5,500
	(2) Government grant for school building		
	(3) Contribution from General Fund Acc		
	(4) Loans.		
	Amount transferred from the General Account (Against Additional Toll compen- sation)	2,100	
8	Total	3,600	5,500
52,285	Total receipt-ordinary and capital	60,768	55,586
59,851	Grand total (Ordinary and capital) including opening balance	72,168	57,374

Commissioner

Dindigul Municipality
Budget Estimate of the Elementary Education Fund of the Dindigul Municipality
for 1946-47
EXPENDITURE

Actuals for 1944-45	Revised estimate for 1945-46	Particulars	Budget Estimate for 1946-47
Rs.	Rs.		Rs.
30,939	33,450	I Staff	
11,076	20,370	(1) Salaries and allowances	33,800
424	600	Dearness allowance	19,810
111	360	(2) Clerks & Servants (Supervisor & Peon)	620
1,729	2,000	(3) Contribution to Provident Fund	400
--	50	(4) Travelling allowance	2,100
--	100	(5) Gratuity	100
2,445	3,000	II Contingencies and Equipment	
2,379	3,000	(a) Contingencies	3,000
		(1) Home rent	
		(2) Other items sweeping & conductress wages including	3,600
		(b) Equipment	
	500	(1) Furniture and apparatus	500
35	400	(2) Library books and maps	500
--	250	(3) Other items	250
--	100	III. Prizes and scholarships	100
278	1,500	IV. Repairs to departmental buildings	1,500
1,112	1,100	V. Proportionate cost of collection Education tax	1,160
50,528	66,780	Total expenditure - ordinary	67,540
		Expenditure capital	
--	1,500	1. Lands and buildings	3,000
--	--	2. Equipment	--
8	2,100	(a) Furniture and apparatus	--
--	--	(b) Library books and maps	--
--	--	(c) Other items	2,500
		3. Investment made.	5,500
8	3,600	Total Expenditure-Ordinary	5,500
50,536	70,380	Total both ordinary and Capital	67,540
9,315	1,788	Closing balance	11,954
59,851	72,168	Grand total including closing balance	55,886

Statement containing the particulars required under note to appendix 12 of the rules framed under the Madras Elementary Education Act 1920 to accompany the budget for 1945-46- Dindigul Municipality

Sl. No.	Particulars.	Standard VIII	VII	VI	V	IV Nil	III	II	I	Total
1.	No. of schools on the date of the submission of the budget	1	Nil	Nil	14	1	Nil			16
2.	No. of schools proposed to be opened in the ensuing year 1946-47			Nil	1					
3.	Total No. of teachers employed in all schools under the management of the local body on the date of the submission of the budget scales of pay in force and No. of teachers in each school	Secondary	trained	15-	25--2/2-45					
		-do-		1	-20-1/2-24-2/2-30					
		Ely. Higher "		71-	-do-					
		Ely. Lower "		8	15-1/2-20					
4.	No. of teachers to be retrenched due to want of strength in 1946-47	Nil			95					
5.	No. of additional teachers proposed to be employed in (1) existing schools (2) schools to be opened during the ensuing year 1946-47 and their scale of pay.	Nil			95					
		4/3-Scale of pay	20-1/2-24-2/2-30							
		Mix and 1 on	25-2/2-45	Secondary grade)						

Note:-In addition to the 95+4-99 teachers, one school supervisor and one peon to the begambore Higher Elementary school and one peon to the Mohamadan school are employed.

Extract from the L.A. Dept's notes regarding Budget Estimate - 1946-7 - Dindigul Municipal Council. - *from their file* *gl funds* *13*

5.(2) Elementary Education Account:

1945-6	1945-6	1946-7	Amount approved for 1942-43.
B.E.	R.E.	B.E.	Rs.
Rs.	Rs.	Rs.	
8120	8120	7350	7350.

The provision made in the R.E. for 1945-6 is the same as that approved in the E.E. budget of the council for 1945-6, and it may be allowed. The provision made in the B.E. for 1946-7 is the same as the standard contribution (Rs. 7350). Pending the issue of orders on the E.E. budget of the council for 1946-7, the provision made in the B.E. for 1946-7 may be approved. The deficit of Rs. 15666/- anticipated under toll compensation likely to be sanctioned to the council in that year. This point will not doubt be considered by the E.P.H. Dept. along with the Council's E.E. budget for 1946-7.

Out of the arrears toll compensation of Rs 39,004, the d. had already been permitted to draw Rs 6,975 for meeting the deficit in the Ely. Edn. account expected at the end of 1945-46. A further sum of Rs 300 may be required by the d. from the arrears toll at the end of this year. x x x The R.E. will close with a balance of Rs 33045

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O.F. 16.

20 1427 DRAFT FOR APPROVAL.

	Date.	Initials.	SUBJECT:—
When received for fair copying ..			B.E-1946-47-E.E.fund M. cl. Sindignl - Orders passed.
When copied ..			
When examined..			
When signed ..			
When despatched.			
READ AGAIN .., dated ..			19
" " " " " "			19
READ ALSO:—			
plef C. No. 3137C-1/46	From the	D.P.T., R.O.P., No. 79B3/45-46	dated 16-1-19 46
"	"	"	19
"	"	"	19
Order Ms. No. 578/Edm.	dated	14.3.46	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. Sindignl.

2. R.E. for 1945-46 (i) In Memo. No. 22762 A/45-5 Edm., d/26.10.45, the M. cl. Sindignl, was permitted to adjust to its E.E. fund a sum of Rs 6,975 from the arrears toll compensation grant sanctioned to it in the current year. As the R.E. is seen to close with a deficit the cl is permitted to adjust ^{to the E.E. fund} a further sum of Rs 300 (Rupees three hundred only) from the arrears toll compensation grant

(ii) The credit taken under the head "Amount adjusted from arrears toll compensation grant" should be reduced from

pllet

6975
+300
7275

Rs. 9060 to Rs. 7275.

(iii) The cl. is permitted to raise the provision made under the head "Expc - Grdy" from Rs. 57,690 to Rs. 66,780 and that under "Expenditure - Capital" from Rs. 1,500 to Rs. 3,600.

p 140 of 9 (P)
p 120 f
p 120 f

3. B. E. for 1946-47 (i) In view of

the unsatisfactory financial position of the E. E. fund, the provision made for a sum of Rs. 5,500 under the head "Expc - Capital" should be deleted.

p 120 f
and para 3(ii) on p 121

(ii) Revised with reference to the

orders above, the B. E. for 1946-47 is expected to close with a deficit of Rs. 11,954. This deficit should be avoided by adjusting a like amount from the arrear toll com-
pensation grant likely to be sanctioned to the cl. next year.

p 120 f

para 3(iii) on p 121

(iii) The Commr. is requested to

report in due course the actual balance in the E. E. fund at the end of the year 1945-46.

4 An extract of the remarks of

the D. P. T. in paras 7, 9 and 10 of his endorsement read above is communicated to the Commr, for information and necessary action.

p 10 f

5 The sanctioned budget for

1946-47 will be as shown in the annexure.

13/3/46

To the Commissioner
Dindigul City (thru the
"Deputy General
(para 2(i) only)
" D. P. T.
" Exr of L. F. A.
" R. A. Dept

Annexure		Expenditure (10)	
	Rs		Rs
Opening balance (as revised)	Nil	± Staff Salaries & allowances	53,610
Receipts		Teachers	1,020
Education tax	28,300	Chk & servants	2,100
Fines & penalties	150	Contributions P. F	100
under E. E. Act		Traveling allowance	100
Other receipts	100	Gratuity	100
Govt. grant		Edn. tax & charges	1,160
(i) under section 37 of the E. E. Act	11,200	Contingencies & Equipment	
(ii) under the provis. to sec 37 of the Act	5,608	Contingencies	
(iii) Compensation for loss of edn. tax levied as charge on p. g. history	3,478	House rent	3,000
(iv) Amount to be adjusted from arrear toll comp'n grant	11,954	Other items	3,600
Contributions from general funds	7,350	Equipment	
Deduct	68,140	Furniture & apparatus	500
Refunds	-600	Library books and maps	500
Total	67,540	Other items	250
Total including opening balance	67,540	Prizes and scholarships	100
		Repairs to buildings	1,500
		Total Grdy	67,540
		Closing balance	Nil

13-3-46

13/3/46

[Faint handwritten notes on lined paper, mostly illegible.]

ASST. SECRETARY TO GOVERNMENT
2 OCT 1946
From (Name) Sri R. Purushothama Sastri
Designation Municipal Commissioner,
Station Dindigul

61075

C 11

19

Received.....Registered.....
To
The Secretary to Government
Education & Public Health
Department, Fort St. George
Madras.
Through,
The Chairman, Municipal Council,
Dindigul

Enclosures: D.Dis.No. 13324/46-B.1 dated 7th October, 1946.

Sir,

Subject:- Elementary-Education Fund-Payment of
dearness allowance-Deficit-Government
Memorandum No.26899-C-1/46-1-Edn., Dated
23-9-46.

With reference to Government Memorandum Number quoted
I submit that the total cost on account of the payment of arrears dear-
ness allowance to the Elementary School staff referred to in G.O.No.
P.S.1552 I.A., dated 19-9-46, works out to Rs.3675/- The Government
while reviewing the Elementary Education Budget for 1946-47 passed
orders in G.O.No.Ms.578, Edn. dated 10-3-1946, that a sum of Rs.11954
may be adjusted from arrear toll compensation grant as the amount
of estimated opening balance for 1946-47 was taken as Nil. But the
actual opening balance for 1946-47 under the Elementary Education Fund
Account is Rs.6921-5-11 or Rs.6921 in round figures. Taking this
figure as the opening balance a statement is worked hereunder:
Opening balance on 1-4-46
Amount of estimated receipt as per sanctioned
budget (This includes Rs.11954 sanctioned to be
adjusted for arrears toll compensation vide
G.O.No.Ms.598 Ed., dated 10-3-46 quoted above)

Rs.6921--0--0 ✓
Rs.67540--0--0 ✓

C.O.

Rs.74461--0--0 P.T.O

20
X

- 2 -

B.F.

~~74461~~ 74461-0-0

Amount now sanctioned by the Council for being transferred from the General Funds of this Municipality to meet the difference in the current year 1946-47 due to the adoption of the revised scales of pay as per correspondence with the Director of Public Instruction, Madras

Total

2400-0-0
76,861-0-0
67,540-0-0
2,400-0-0
3,675-0-0
3,246-0-0
76,861-0-0

Amount of expenditure as estimated in the sanctioned budget for 1946-47

Excess expenditure due to the adoption of the revised scales of pay as shown above

Excess due to the payment of arrear dearness allowance referred to above

Estimated closing balance on 1-4-47.

Total Closing balance

2. As per above statement, there will be a closing balance amounting to Rs.3246-0-0 and it will be possible for this Municipal Council to carry on the administration of Elementary Schools till February, 1947 without a subsidy from Provincial funds.

Forwarded

MSP. Satai Nam

Chairman,

Municipal Council, Dindigul.

Rn/9-10.

Commissioner

9/10

6921
8075
846

94
infor
pp1-2e-1
13/11

E.E. fund - Ml. cl. Dindigul - 1946-47.

From the Commr. Dindigul Mty. D. Dis.

No. 13324/46-B.1, dt 7.10.46.

Memo: No. 65188 C-1/46-2 Emd, dt 12/11/46.

With reference to the proposal

'X' on p. 2 of

of the Ml. cl. Dindigul, to transfer a sum of Rs. 2,400 from the general funds to the E.E. fund to meet the additional expenditure on the adoption of the revised scales of pay. The Commr is informed that in view of the unsatisfactory financial position of the general funds no additional contribution should be made to the E.E.

To the Commissioner, fund.

Dindigul Mty.

Other the C.M.C.

" " Emd, C.F.A.

" " R.A. dept.

20/11/46

11/11/46

1. The amount of Rs. 1000/- is to be paid to the ...
 2. The amount of Rs. 1000/- is to be paid to the ...
 3. The amount of Rs. 1000/- is to be paid to the ...
 4. The amount of Rs. 1000/- is to be paid to the ...
 5. The amount of Rs. 1000/- is to be paid to the ...
 6. The amount of Rs. 1000/- is to be paid to the ...
 7. The amount of Rs. 1000/- is to be paid to the ...
 8. The amount of Rs. 1000/- is to be paid to the ...
 9. The amount of Rs. 1000/- is to be paid to the ...
 10. The amount of Rs. 1000/- is to be paid to the ...

B.E-1946-47-E.E. fund - M. d. Sindigul.
 C. No. 3137C-1/46 From the D.P.I., Rep. No. 79 B3/45-46, d/16.1.46
 The R.E. for 1945-46 and the B.E. for 1946-47 of the E.E. fund of the M. d. Sindigul, call for the following remarks.

1. R.E. for 1945-46 (i) In Memo: No. 22762A/45-5 Edu, d/26.10.45, the cl. was permitted to adjust a sum of Rs. 6975 to the E.E. fund from the arrear toll compensation grant. The cl. proposes to adjust a sum of Rs. 9060. As the amount required to wipe off the deficit in the E.E. fund is only Rs. 7275 (in round figures), the cl. may be told that only this amount should be adjusted to the E.E. fund. R.A. have agreed to this.

(ii) The cl. proposes to utilize a sum of Rs. 2,100 from out of the additional toll compensation for the purchase of furniture. R.A. may see.

3. B.E. for 1946-47 (i) The credit taken for contribution from general funds is the same as in the sanctioned budget for 1942-43 (Rs. 7,350)

(ii) In view of the unsatisfactory financial position of the E.E. fund, the provision made for a sum of Rs. 5,500 under the head "Expenditure - Capital" may be deleted.

(iii) Revised with reference to the suggestions above, the B.E. is expected to close with a deficit of Rs. 11,954. In their note on the gl. fund budget of the cl., the R.A. dept. have stated that the deficit can be met from the arrear toll compensation grant that is likely to be sanctioned to the cl. next year.

4. The subsidy paid towards the payment of dearness allowance paid in 1944-45 had already been ordered to be refunded. The cl. was not paid any subsidy for this purpose in 1945-46.

5. R.A. may see with reference to para 2 (ii) above.



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 3/3/46
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 2/3/46
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On the basis of the B.E. of the preceding month for 1946-47 the estimated ordinary receipts

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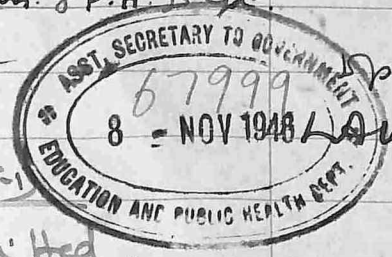
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Under the G. Act. full share of the estimated
ordinary expenditure by Rs. 33,830. The
increase in the water surcharge on stamp duty
will also fetch an additional income of only
Rs. 6,600. The C. is therefore not in a position
to meet the entire extra income in the revision
of salaries of the E. School teachers. With these
revenues the file may be ref'd. to Edn. & P.H. Dept.

X Rs. 2,400

S.S.S.
6.11.46.

on 7.11.46 EPH



7/11
No. 35070-1c
7.11.46.

EXP HCC-1

A draft memo is submitted.

After issue the papers may be filed with
G.O. 578 Edn. dt 14-3-46.

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9/11/46
9/11/46

OSM
11/11/46