

Education and Public Health

(1947) Department.

Miscellaneous **SERIES.**

G.O. NO. Ms. 116, Education.

116 116
25-1-1947

Dated the 25th January 1947.

[Despatch Abstract.]

Budget Estimate - 1947-48 - Elementary Education Fund - Municipal
Council - Devakottai - Orders passed.

Back Papers.

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

Further Papers.

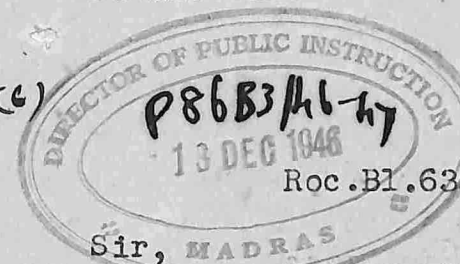
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

From
Sri R. Vairasami Pillai, B.A.,
Municipal Commissioner,
Devakottai.

To
The Secretary to Government,
Education and Public Health Dept.,
Through
The Director of Public Instruction,
M A D R A S.

Through
The Chairman,
Municipal Council, Devakottai.

ae (4)



Roc. B1.6354/46 dated 13-12-46

Sir, MADRAS

Sub:- Budget Elementary Education Fund - Revised Estimate for
1946-47 and the Budget Estimate for 1947-48 - Devakottai
Municipality - Forwarded.

Ref:- ~~DDP~~ C.No.8658-B3-46 dated 11-10-46.

--:00:--

I forward herewith in duplicate and in the form prescribed,
the Revised Budget Estimate for 1946-47 and the budget estimate for
1947-48 in respect of the Elementary Education Fund of this Municipality
duly passed by the Municipal Council in its proceedings dated 9-12-46
(copy enclosed).

Details of each item of expenditure (working sheet and a copy of
my note to the council) are also enclosed herewith. In this connec-
tion, I have to point out that the Elementary Education Account closes
with a deficit balance of Rs.1,138/- which is mainly due to the pay-
ment of D.A. to Ele. Education staff of this Municipality. Marked
variations between the actuals of 1945-46, revised estimate for 1946-47
and the budget estimate for 1947-48 are explained in the budget
estimates proper against each head of account. The provision made
in the budget in regard to staff, equipment, accommodation etc., is
based on the actual requirements of each school. Provision is made
in the Revised estimate for payment of arrears of D.A. to the teachers

Forwarded
V. Chinnaiyan
16/12/46

R. Vairasami
Commissioner.
15/12/46

R.O.P.No. 86 B.3/46-47. Madras 21--12--1946.

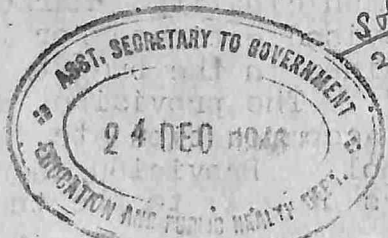
Submitted.

The budget calls for no remarks.

For Director of Public Instruction.

To The Secretary to Government,
Education and Public Health Dept.

P.R.K. 23/12/46



Commissioners note on the Revised Budget Estimate for 1946-47 and the Budget Estimate for 1947-48 of the Elementary Education Account of the Devakottai Municipality Council.

The Revised Estimate for 1946-47 closes with a surplus balance of Rs.1063/- after providing for the payment of arrear dearness allowance for the period from 1-7-44 to 31-12-44. This surplus is due to non-opening of new schools and the appointment of additional teachers in the existing schools at a later date. Further Education tax is levied at 6-2/33% on the property tax with reference to orders of Government in G.O.No. 361 Edn A 20.2.46. with effect from 1-4-1946.

As regards the Budget Estimate for 1947-48 it would close with a minus balance of Rs.1138/- even though Education tax is levied. The deficit is due to the payment of Dearness Allowance to teachers in a sum of about Rs.6,000/- every year. The contribution from general account is limited to Rs.8,920/- which is allowed by Government every year and there is no possibility of contributing in excess over the above prescribed limits as the general account itself closes with a huge deficit. Hence the Government may be requested to sanction the deficit as grant.

Sd. R. Vairavalingam.
8.12.46
Commissioner,
Devakottai Municipality.

R. Vairavalingam
Commissioner,

Devakottai Municipality.

P.T.O.

7/12 118/15.1246

Extract from the Proceedings of the Municipal Council, dated 9-12-47.

362. Sub:- Revised Budget Estimate of the Elementary Education Account of the Devakottai Municipality for 1946-47 and Budget Estimate for 1947-48.

Res:- Read and passed. Government is requested to sanction the deficit in the Budget Estimate viz., Rs.1138/- as grant since, the large sum about 6000/-rupees is spent every year, towards the payment of Dearness Allowance to the teachers.

(Sd) PT. Pethaperumal,
Vice-Chairman presiding.

/True copy/

R. Vaia 15/12
Commissioner,
Devakottai Municipality.

Devakottai Municipality.

Eleg. Education Fund

Budget Estimate,

1947-48

Abstract of Account.

Particulars.	Opening Balance	Receipts	Expenditure	Closing Balance
Ordinary.	1063	17726	19927.7	(-) 1138.
Capital.	-	-	-	-
Total.	1063.	17726	19927	(-) 1138.

Actuals of 1945-46	Revised Estimate for 1946-47.	Heads of account.	Budget Estimate for 1947-48.	Remarks.
M.	M.	Receipts - Ordinary.	M.	
-	2390.	Opening Balance.	1063.	
-	5708.	1) Education Tax.	673	
		2) Fees, penalties under Ely. Edu. Act.	5884.	Credit taken as for half yearly account 1946-47/1946.
		3) Income from investments.		
		4) School fees.		
		5) Endowments		
		6) Contributions		
		7) Other Receipts.		
		8) Govt. Grant.		
		i under Section 37 of the Ely. Edu. Act.	5708	
2922.	2922	ii under Provision to Section 37	2922.	
		9) Contributions from General Account.		
		a) for payment of Temp. Allowance of Rs 4/-		
16380	8920.	b) for other purposes.	8920.	
		10) Investment realised		
		11) Advances received		
		Deduct Refunds.		
		Deduct amount transferred to Capital.		
19551.	17550	Total.	17726	
			23434	
		Receipts - Capital.		
		1) Govt. Grants.		
		2) Endowments		
		3) Loans.		
		4) Contributions from General Account Ordinary.		
		5) Investment realised.		
		6) Add amount transferred from ordinary.		
19551.	17550	Total Receipts Ordinary & Capital.	17726	23434
19551.	19940	Grand Total including opening balance.	18789	24107

Actuals of 1945-46	Revised Estimate for 1946-47	Heads of account.	Budget Estimate for 1947-48.	Remarks.
M.	M.	Expenditure - ordinary.	M.	
		1) Staff.		
9328	9498	Salaries & Allowance of Masters.	10873	① Payment 2 years DA. for 1-7-44 to 31-12-44 provided
5565	6204.	Clerks & servants.	5978.	
	390	Education Tax Collection charges.	16851	§. Increased salaries of new school opened & appointments of addl. teachers made.
463.	580.	Contributions to Prov. Fund.	390	
		Travelling Allowance	580.	
		Stipend to teachers.		
		2) Contingencies & Equipment.		
		Contingencies.		
1128.	1525	House Rent.	1596.	Provision made for arrest of rent.
578.	400	Other items	430	
		Equipment.		
	250.	Furniture & apparatus.	200.	
12.	50	Library books & maps.	50	
		Other items.		
10	20	3) Prizes & Scholarships	20	
77	350	4) Repairs to buildings	200	
		5) Interest & repayment of debt.		
		6) Investment made		
		7) Advances received.		
17161.	18877	Total.	19927	20317
	19267	Expenditure Capital.		
		1) Lands & buildings		
		2) Equipment		
		Furniture & apparatus.		
		Library books & maps.		
		3) Investment made		
		4) Other items		
17161	18877	Total Expenditure	19927.	
2390	1063	Closing Balance.	1138	
19551.	19940.	Grand Total including closing balance.	18789	

Statement under note to Appendix 12 to the Rules framed under the Madras Ely. Education Act.

1) Number of Schools having as highest classes.	<u>VI</u> ward School.	<u>XVI</u> ward School	Muslimi Brgs' School	Zamidar Gth School	Silambani Gth School	Velayuthi Gth School	Muslimi Gth School	<u>II</u> ward School.
	5	5	5	5	5	5	5	5
2) Number of Schools on the date of Submission of the Budget.	eight.							
3) Number of Schools proposed to be opened in the ensuing year.	nil.							
4) (i) Total No teachers employed in all Schools under the management of the local body on the date of Submission of the Budget.	Secondary grade		Ely. Higher grade		Ely. lower grade			
	2.		26.		2			
	Note :- 2 teachers (Higher grades) have yet to be appointed after opening of a new school in ward A & 10.							
(ii) Scales of pay in force.	30 $\frac{3}{2}$ 45 $\frac{2}{2}$ - 55.		23 $\frac{2}{2}$ 45		20 $\frac{2}{2}$ 24 $\frac{1}{2}$ 38.			
5) No. of addl. teachers proposed to be employed.								
1) Existing Schools.	nil.							
2) Schools to be opened during the ensuing year.	nil.							
6) If the pay of the existing teachers proposed to be raised, the total No. of teachers whose pay will be affected showing the present & proposed scales of pay & earn provision made.	nil.							

R. Vaidya 15/12
Commissioner,
Devakottai Municipality.

15.12.46

Vaia
Commissioner, 17/12

Devakottai Municipality.

12/12 1886
15.12.86

WORKING SHEET OF EXPENDITURE OF THE BUDGET ESTIMATE FOR

1947-48

ORDINARY ACCOUNT.

1. Staff:

Salaries and allowance of master.

Pay per
ensem.

Dearness
Allowance.

VI ward school.	168	84
II -do-	94	48
XVI -do-	128	66
Muslim Boys' school.	86	48
Zamindar School.	90	48
Silambani Girls School.	82	48
Udayachi Girls' school.	86	48
Muslim Girls' school.	101	64
IX & X ward school.	49	32

Total per month.

884

486

Rs.

Pay of masters per month. 884

-do- 12 months 10,608

Leave allowance @ 2½% 265

10,873

Dearness Allowance rate
per month. 486

For 12 months. 5832

Leave allowance
@ 2½% 146

5978

Pay of masters for the year 10,873

--Dearness Allowance 5,978

2. Contingencies and equipment:

Contingencies:--

House rent.

	Rs.
Mohammadan Boys school.	20
Silambani Girls school.	20
Udayachi Girls School.	18
Zamindar Girls School.	15
Muslim Girls School.	13
II ward Boys School.	9
XVI ward Boys school.	18
IX & X wards school.	20

Total. 133

Expenditure for 12 months. 1,596

OTHER ITEMS. (Pay of sweepers and menials)

VI ward school.	Rs. 3--0--0
II -do-	" 3--0--0
XVI -do-	" 3--0--0
Muslim Boys school.	" 3--0--0
Silambani Girls School.	" 3--0--0
Zamindar Girls School.	" 3--0--0
Udayachi Girls school.	" 3--0--0
Muslim Girls school.	" 3--0--0
IX & X wards school.	" 3--0--0

27--0--0

for 12 months.

324--0--0

other contingencies.

100--0--0

424--0--0

or Rs. 424--0--0

EQUIPMENT.

	Rs.
Furniture and apparatus.	200
Library books and maps.	50
Prizes and scholarships.	20
Repairs to buildings.	200

SCHEDULE OF ESTABLISHMENT IN VARIOUS SCHOOLS UNDER THE CONTROL OF THE DEVAKOTTAI MUNICIPALITY FOR THE YEAR 1947-48.

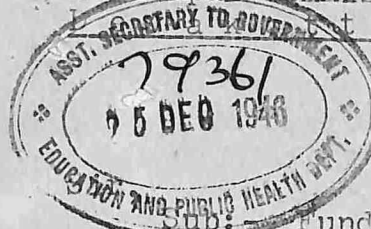
VI ward school.	1 Secondary grade.	Scale 30-3/2-45-2/2-55
	3 Ele. Higher grade.	23-2/2--45.
	1 Ele. lower grade.	20-2/2-24-1/2--28.
Municipal Mohammadan Boys school.	3 Ele. Higher grade.	23-2/2--45.
XVI ward school.	1 Secondary grade.	Scale 30-3/2-45-2/2-55
	3 Ele. Higher grade.	23-2/2--45.
Municipal Zamindar Girls school.	3 Ele. Higher grade.	23--2/2--45.
Municipal Udayachi Girls school.	2 Ele. Higher grade.	23-2/2--45.
	1 Ele. lower grade.	20-2/2-24-1/2--28.
Municipal Silambani Girls school.	3 Elementary higher grade.	23-2/2--45.
Municipal Muslim Girls school.	4 Ele. Higher grade.	23--2/2--45.
IX & X ward school	2 Ele. Higher grade.	23--2/2--45.

R. Vairaswamy Pillai
Commissioner,
Devakottai Municipality.

15.12.46

68789
5208
24497
24390
24107

From
Sri.R.Vairaswamy Pillai,B.A.,
Municipal Commissioner,
Devakottai.



To
The Secretary to Government,
Education Public Health Department,
Fort St. George, Madras.
Through
The Chairman,
Municipal Council,
Devakottai.

Roc.B.1.No.6133/46 dated 23-12-'46.

Sub: Fund - Elementary Education - Arrears of Dearness Allowance - Particulars called for.
Ref:- Government Memorandum No.77862-C-1/46-1-Edn., dated 18-12-'46.

Provision for
A sum of Rs. 1050/= has been made in the Revised Budget Estimate for 1946-47 for the payment of arrear Dearness Allowance. The arrear Dearness Allowance-actual Rs.1344/=was paid to-day to the Elementary Education Staff. The Budget has already been submitted to the Director of Public Instructions in this Office. Roc.No.B.1.6133/46 dated 13--12--1946.

SV.K/23-12.

R. Vairaswamy Pillai
Commissioner.

Forwarded
V Chairman 22/12

-390 + 5708 ✓
 -390 - 780 ✓
 -780 4928 ✓
 1138 ✓
 + 3790 ✓

25/1
 C-10579367C-46
 p2ef.
 B.E. - 1947-48 - E.E. fund - M. d.
 Serakottai - Orders passed
 From the D.P.I., R.O.P. No. 86.83/46-47, 2/21.12.46
 Gov. (MS) 116
 Edw. d/ 25-1-47

The Govt. pass the following orders on the R.E. for 1946-47 and the B.E. for 1947-48 of the E.E. fund of the M. d., Serakottai.

para 2(i) on p1m f

2. R.E. for 1946-47. (i) Provision should be made for a sum of Rs. 390 under the head "Education Tax - Collection charges".

para 2(iii) on p1m f
 p1sc of B
 and p7ef

(ii) The Cl. is permitted to raise the provision made under the head "Expenditure - Ordinary" from Rs. 18,315 to Rs. 19,267.

para 3(i) on p1m f
 p6ef

3. B.E. for 1947-48 (i) The Cl. will be eligible for Govt. contribution under section 37 of the E.E. Act from 1947-48. Credit should be taken for a sum of Rs. 5,708 under this head with reference to the credit taken for Education Tax in the R.E. for 1946-47. This amount is liable to revision with reference to the actual amount of education tax realized and credited to the E.E. fund in 1946-47.

para 3(iii) on p1m f

(ii) Provision should be made for a sum of Rs. 390 under the head "Education Tax - Collection charges".

4. No subsidy will be paid from Provincial funds to the Cl. as the E.E. fund account is expected to close with a surplus at the end of 1947-48.

5. The sanctioned budget for 1947-48 will be as shown in the annexure.

To the Commissioner,
 Serakottai Mty.
 (Thru the C.M.C.)
 " D.P.I.
 " Engr L.F.A.
 " L.A. department

Shrinani
 28/1

2/1/47
 8/1/47

OM
 2/1/47

Annexure
 P.T.O.

Opening balance
(as revised)

Receipts

Education tax

Govt. grant

Under section 37
of the E.E. Act

(i) under the proviso
section 37 of the Act

Contribution from
General funds.

Total

Total (including
opening balance)

7/1/47
8/1/47

Annexure.

Rs. Expenditure

673

1. Staff.

Salaries & allowances
Masters

Edn tax - Colln charges

Contribution to P.F.

2. Contingencies & Equipment

Contingencies

House rent

Other items

Equipment

Furniture & apparatus

Library books and maps

3. Prizes & scholarships

4. Repairs to buildings

Total

Closing balance

Grand total

16,851/-

390

580

1,596

430

200

50

20

200

20,317

3,790

24,107

OM
10/1/47

C.No. 79367C-1/46

p20

p70

p150 of (B)

p110

p70

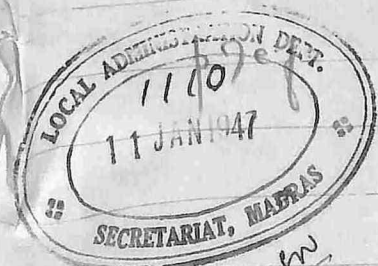
p150 of (B)

p140 of and p50 of (B)

of the amount
taken credit for
Edn tax in the
R.E. - p60

p60 of
para 3(i) in p100
of (B)

p70



For H. W.O.
79367C-1/46-1

11/1/47

O.E. 1947-48 - E.E. fund - R.E. d. serv. allocation.

C.No. 79367C-1/46 p20 of D.P.I. R.O.P. No. 86.B3/46-47, dt/ 21.12.46

for the R.E. for 1947-48 and other B.E. for

1947-48 of the E.E. fund of the R.E. d. serv. allocation.

for the following remarks, which are not

in the R.E. for 1947-48 (i) No provision

has been made for the head "Education tax - Collection

charges" in the R.E. It may be asked to provide for

Rs. 390, the amount provided in the approved budget

for the head in (ii) The R.E. has made provision for

payment of the arrears of dearness allowance to the E.E.

Staff.

(iii) The provision made for expenditure is

in excess of that in the sanctioned budget. The increase is

mainly due to the payment of arrears of dearness allowance.

The provision made for excess expenditure may be

approved

2. B.E. for 1947-48. (i) The d. is keeping an

education tax at 1 p.c. p.c. with effect from 1.4.46. The

d. will be eligible for Govt. contributions under section 37

of the E.E. Act from 1947-48. No credit has been taken

under this head. The d. may be asked to take credit for a

sum of Rs. 5,708 under this head.

(ii) The credit taken for contribution from the

general funds (Rs. 8,920) is the same as in the approved

budget for 1942-43.

(iii) The d. may be asked to provide for a

sum of Rs. 390 under the head "Education tax - Collection

charges".

(iv) Revised with reference to the sug-

gestions above, the B.E. for 1947-48 is expected to close

a balance of Rs. 3,790.

4. The d. has not paid any sum

towards the payment of dearness allowance to the E.E. staff in

the current year.

5. A draft order is submitted. R.A. may be

for the same.

OM
10/1/47 LA

The note of ~~E+P H~~ ^{(and to department L.A. Dept (and H))} on p1 above may be perused.

2 The contribution from the General Acct of the Ele. Edu. Acct taken credit for in the Ele. Edu. Budget in the P.E. for 1946-47 and in the P.E. for 1947-48 is the same as that provided for in the General fund budget. This has been agreed to in that budget.

3 The file may be returned to E+P H.

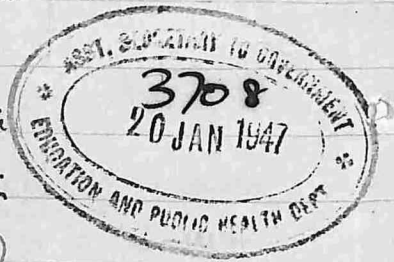
On 17.1.47 (The G. Acct. for 1947-48 is expected to close with a balance of Rs. 5301 against the requisite minimum balance of Rs. 7995. It is proposed to use the eff. to make up the deficiency in the closing balance by effecting retrenchment in expenditure. The file may be ret'd. to E+P H. Dept).

L.A. no 1110-1 Budā 17.1.47
E+P H. (C-1)

The draft order may issue.

24/1/47

File sent to E+P H.



Local Administration Department
From (Name) Sri. R. Vairaswami Pillai, B.A.,
Designation Special Officer,
Station Devakottai Municipality, Devakottai.
Received _____ Registered _____
To The Secretary to Government, Education and Public Health Department, Fort St. George, M A D R A S.
Enclosures: Rec. Sl. No. 5688/47. dated 31-7-1947.
ASST. SECRETARY TO GOVERNMENT, EDUCATION AND PUBLIC HEALTH DEPT., 4 AUG 1947
Sub: Education-Elementary-Municipal Councils-Revision of Scale of pay-Additional expenditure involved - Particulars-Submitted.
Ref: Government Memorandum No. 52511/47-1-Cl. Dn. dated 26-7-'47.
With reference to para 5 of G.O. No. 975, Education dated 10-5-47 I submit that the Municipal Council will be able to meet the additional expenditure incurred in paying revised scales of pay to the teachers in Elementary Schools. The particulars called for in the Government Memorandum referred to above are submitted below:
1) The actual opening balance of the Elementary Education Funds on 1-4-'47. Rs. 2768-15-0
2) The additional expenditure on account of the revision of scales of pay, which should include expenditure on giving retrospective effect to the scales from 1-1-47. Rs. 1393-0-0

16

-- 2 --

3. The anticipated closing balance for 47-48
either plus ~~xx~~ or minus.

plus 3742--0--0

4. The proposals for avoiding a deficit
if any.

No deficit.

5. The rate of Education Tax now levied
in the Municipality.

6-2/33% of the property
tax.

sv.k/1-8.

R.

Special Officer.

1847

E.L.H. (C)

The Mcl. cl. Senakolai can afford to meet, from its
B.E. own funds, the additional expenditure involved in
giving effect to the scales of pay sanctioned in G.O. Nos.
1154 Edu. d 5.6.47. No advance from Prov. funds is
necessary. May be filed with G.O. No. 116 Edu. d 25.1.47.

The question of enhancement of education tax may be considered
when the B.E. gln Council for 1948-49 is required.

10/6/47

10/6/47 S

11/6/47