

Education and Public Health

(1947) Department.

Rs. SERIES.

G.O. NO. 135 B.M.,

135

(16)

Dated 28-1-1947.

28-1-47

[Despatch Abstract.]

Budget Estimate-1947-48-Elementary Education Puhl-Municipal Council-Tirupattur-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.No.60 B3/46-47 dated 25-12-1946.

Sub: Elementary Education Fund - Budget Estimate for 1947-48
- Municipal Council, Tirupattur.

Submitted.

2. The Budget has been explained by the Commissioner in his note to the Council.

3. The amounts shown against "Collection charges" on the receipts side, both in the Revised Estimate for 1946-47 and Budget Estimate for 1947-48, should be transferred to the expenditure side and shown against "Education tax - Collection charges" under "1.Staff".

4. Revised Estimate for 1946-47: The credit taken for "Government grant for payment of Dearness allowance" may be shown against "amount adjusted from the arrear toll compensation".

5. Expenditure under "Ordinary" is in excess of the sanctioned budget. Sanction of Government is necessary for the increased expenditure.

6. Budget Estimate for 1947-48.

The credit taken for "Government grant under Section 37 of the Madras Elementary Education Act" is liable to revision with reference to the actual amount of education tax realised and adjusted to the fund during 1946-47.

7. Five boys' schools are held in inadequate and unsuitable buildings. Two Girls' Schools are held in inadequate and ill ventilated buildings. There is no provision for gardening and playground. The council should take steps to rectify these defects as early as possible.

8. The higher elementary boys' School and all the Girls' schools are in need of additional equipment.

9. Leave salary and dearness allowance are paid.

for Director of Public Instruction.
To the Secretary to Government,
Education and P.H.Department, Madras.

k.h.4-1.

SR
6/11

Copy of Rec.No.B2/7853/46 dated 16-12-1946 from the Commissioner
Municipal Council, Tirupattur, N.A., to the Director of Public
Instruction, Madras.

I submit herewith the Elementary Education budget of
this council for 1947-48 in duplicate with copies of 1. Council's
resolution approving it (2) explanatory note and (3) establishment
schedule.

2. No provision has been made for repairs to rent free
buildings.

3. The provision made in the budget in regard to staff,
equipment, accommodation etc., is based on the actual requirements
of each school and with reference to the instructions of the
Inspecting officers.

(True Copy)

for Director of Public Instruction.

TIRUPPATTUR MUNICIPALITY.

ELEMENTARY EDUCATION BUDGET 1947-48.

EXPLANATORY NOTE.

Receipts:-

Ordinary:- 1) The quinquennial revision of property tax that was conducted in 1945-46 and brought into effect from 1-4-1946 has resulted in an increase of about Rs. 3000/- in the demand under Education tax. 98% of the demand is expected to be collected both in 1946-47 and 1947-48 as against 92% in 1945-46. Hence is the variation between 1945-46, 1946-47 and 1947-48 under Education tax.

2) The statutory contribution payable from the general account ordinary to the Elementary Education account is Rs. 4560; but on the budget estimate of this council for 1945-46 the Government had advised the council to pay an additional contribution of Rs. 9550/- to balance the Elementary Education Account. However this additional contribution was not paid in 1945-46 and this was objected to in audit. To write off the audit objection the contribution was paid in 46-47. Hence is the increase in 1946-47.

3) As advised by Government in their order No. Ms. 487 Education dated 6-3-46 on the Budget for 1946-47 Rs. 14970 out of the arrear toll compensation has been taken credit in 1946-47 to meet the extra cost involved in paying Dearness Allowance to the teachers.

Capital :- The Cutcherry Street High Elementary School building is in a very dangerous condition and it is quite unsafe to continue the school there. Its shifting to some other place has become an emergent problem and no suitable buildings are available to locate the school. It is therefore proposed to erect a shed in any of the vacant spaces at a cost of Rs. 3000/- by contributing this sum from the General account ordinary.

EXPENDITURE.

Ordinary:- Under salaries and allowances of masters, clerks and servants the pay and Dearness Allowance were not shown separately in 1945-46. These are shown separately in 1946-47 and 1947-48. An additional Higher Elementary grade teacher's post is provided for the Cutcherry street school in 1947-48 as recommended by the Deputy Inspector of schools. As resolved by the council on the recommendation of the Deputy Inspector and District Educational Officer the old Mahamaddan boys Higher Elementary school will be converted into a lower Elementary school and the secondary grade Headmistress's post and the tailoring section will be abolished in 1947-48. Except for these there will be no other change in the establishment in 47-48. Several of the posts which are kept vacant now will be filled up in 1947-48.

5 The increase in salaries and allowances of masters in 1946-47 is due to the payment of arrears of Dearness allowance to the teachers, while that in 1947-48 is due to the creation of additional teacher's post and the proposal to fill up vacant posts.

6 The reduction in house rent in 1946-47 and 1947-48 is due to the savings effected in rent by the purchase of the Bazaar street school building.

7 The increase under other items in 1946-47 is due to the payment of arrear Dearness Allowance to the conductresses of Girls' schools. The reduction in 1947-48 is due to the abolition of the tailoring section in the old Mahamaddan boys' ~~xxxxxx~~ Higher Elementary School. As the Headmistress of the Elementary schools have been repeatedly representing that the fixed contingency paid to them is insufficient compared with the increase in cost of materials the rates of fixed contingency of each school has been increased to a little extent.

P. T. O.

Provision is made in 1946-47 and 1947-48 for repairing the two buildings owned by the council.

Provision is also made for the repayment of debt obtained from Government for purchase of Elementary School buildings.

Capital:- There is an opening balance of Rs. 6950/- in 1946-47 comprising of Rs. 5000/- loan obtained from Government and Rs. 1950/- obtained by the sale of a school building in vengalapuram, since removed from Municipal limits. Out of this amount Rs. 6450/- has been spent in 1946-47 in the purchase of a school building. The balance of Rs. 500/- will be spent in 1947-48 for the purchase of furniture for schools. As remarked under receipts-capital Rs.3000/- is provided for expenditure in 1946-47 on the erection of sheds for the cutcherry street school-this expenditure being met by contribution from the General account.

GENERAL.

Summary of the transactions under ordinary are-

	1945-46.	1946-47	1947-48.
Opening balance.	695	-14531	-2951
Receipts.	28186	56690	32940 33050
Expenditure.	43412	45110	44410
Closing balance.	-14531	-2951	14421-14311

It will be seen from the figures that the expenditure is always in excess of the receipts and there is thus a recurring deficit. The deficit is going on increasing. There is no possibility of either increasing the income or retrenching expenditure. The payment of increased contribution from the General account ordinary-or the utilisation of any portion of the arrear tool compensation to meet the deficit affects the General account, to a great extent. The deficit is bound to recur unless the Government come forward with their helping hand and meet the entire Dearness Allowance paid to the staff by sanctioning a subsidy from this year onwards.

Mn. 12/12.

COMMISSIONER.

EXTRACT FROM THE PROCEEDINGS OF THE MUNICIPAL COUNCIL, TIRUPPATTUR.

RESOLUTION NO. 435 DATED 13-12-46.

Read the revised budget for 1946-47, budget estimate for 1947-48 and establishment schedules - both General and Elementary Education funds of this Municipality - and the Commissioner's note dated 11-12-46.

Resolution:- The revised budget estimate for the year 1946-47, the budget estimate for the year 1947-48 and the establishment schedules both General and Elementary Education funds and Commissioner's note were read. The budget and the Commissioner's note were approved with the following alterations. Water and drainage tax need not be levied now and the other approved. Lighting tax will be increased by 1 per cent per year from 1-4-47.

(True copy)

Sd. C.M. Subramanya Velidu,
Presiding Councillor.

Commissioner,

TIRUPATTUR MUNICIPALITY

TIRUPATTUR MUNICIPALITY.

ELEMENTARY EDUCATION BUDGET FOR THE YEAR 1947-48.

ABSTRACT OF ACCOUNTS.

	Opening balance.	Receipts.	Total.	Expendi- ture.	Closing balance.
Ordinary.	--2951	33050	30099	44410	--14311
Capital.	500		500	500	
Total.	--2451	33050	30599	44910	--14311

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Actuals of 1945-46.	Revised estimate for 1946-47.	ITEMS.	Budget estimate for 1947-48.	REMARKS.
7595	-7581	Opening balance.	- 2451	✓
		Ordinary.		
10469	14740	1. Education Tax-Gross collections	14100	
1431	1030	Deduct collection charges.	920	
9038	13710	Net.	13180	
		2. Fines and penalties.		
		3. Income from investment.		
		4. School Fees.		
		5. Contribution.		
174	100	6. Other receipts.	100	
		7. Govt. Grant.	4910	XX
	3950	1) Under sec. 37 of the E.E. Act.	4360	
10850	10850	11) Under proviso to sec. 37 of the E.E. Act.	10850	✓
3565	14970	111) For payment of D.A.		
4562	13110	8. Contribution from general acct.	4560	
		9. Investment realised.	34520	
		10. Advances recovered.		
3		Deduct refunds.		
		Deduct amount transferred to Capital.	- 500	
28186	56690	TOTAL.	33050	34090
	61200			
		CAPITAL.		
		1. Govt. Grants.		
		2. Contributions.		
		3. Loans.		
	3000	4. Contribution from general account ordinary.		
50		5. Investment realised.	500	
		6. ADD amount transferred from ordinary.		
50	3000	TOTAL.		
28236	59690	Total ordinary and capital.	33050	34520
35831	52109	Grant total including opening balance.	30599	35549

Actuals of 1945-46.	Revised Budget for 1946-47.	ITEMS.	Budget estimate for 1947-48	REMARKS.
<u>ORDINARY.</u>				
1. Staff- Salaries and allowances.				
35063	20820	Masters.	22260	
	15460	Dearness allowance.	14010	
321	140	Clerks and servants.	160	
	220	Dearness allowance.	190	
950	980	Contribution to Pro.Fund.	1000	
	1030	Collection charges	920	
	100	Gratuity.		
Travelling allowance				
2824	2610	2. Contingencies and equipment- House Rent.	2500	
	1370	Dearness allowance.	1150	
3452	2270	Other items.	2000	
		Equipment.		
242	150	Furniture and apparatus.	200	
100	200	Library books and maps.	200	
18		Other items.		
		3. Prizes and scholarships.		
	350	4. Repairs to building.	300	
442	440	5. Interest on and repayment of debt.	440	
		6. Investments made.		
		7. Advances recoverable.		
43412	45110	TOTAL.	44410	45330
<u>CAPITAL.</u>				
	9450	1. Lands and buildings.		
		2. Equipment.		
		1. Furniture and apparatus.	500	
		2. Library books and maps.		
		3. Investment made.		
		4. Other items.		
	9450	TOTAL.	500	
43412	54560	Total ordinary and capital.	44910	45830
7581	2451	Closing balance.	14311	10281
35831	52109	Grand total including closing balance.	30599	35589

Actuals of 1945-46.	Revised Budget for 1946-47.	ITEMS.	Budget estimate for 1947-48	REMARKS.
<u>EXPENDITURE.</u>				
<u>ORDINARY.</u>				
1. Staff- Salaries and allowances.				
35063	20820	Masters.	22260	
	15460	Dearness allowance.	14010	
321	140	Clerks and servants.	160	
	220	Dearness allowance.	190	
950	980	Contribution to Pro.Fund.	1000	
	1030	Collection charges	920	
	100	Gratuity.		
Travelling allowance				
2824	2610	2. Contingencies and equipment- House Rent.	2500	
	1370	Dearness allowance.	1150	
3452	2270	Other items.	2000	
		Equipment.		
242	150	Furniture and apparatus.	200	
100	200	Library books and maps.	200	
18		Other items.		
		3. Prizes and scholarships.		
	350	4. Repairs to building.	300	
442	440	5. Interest on and repayment of debt.	440	
		6. Investments made.		
		7. Advances recoverable.		
43412	45110	TOTAL.	44410	45330
<u>CAPITAL.</u>				
	9450	1. Lands and buildings.		
		2. Equipment.		
		1. Furniture and apparatus.	500	
		2. Library books and maps.		
		3. Investment made.		
		4. Other items.		
	9450	TOTAL.	500	
43412	54560	Total ordinary and capital.	44910	45830
7581	2451	Closing balance.	14311	10281
35831	52109	Grand total including closing balance.	30599	35589

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TIRUPATTUR MUNICIPALITY.
BUDGET ESTIMATE FOR THE YEAR 1947-48.
ESTABLISHMENT SCHEDULE.

ELEMENTARY EDUCATION FUNDS.

No. Designation.	1946-47			1947-48.			Remarks.
	Scale.	Pay	D.A.	Scale	Pay	D.A.	

Cutcherry Street Higher Elementary School.

1 Headmaster	35-2/2-45			25	16		
Duty Allowance.		2		2			
1 Assistant.	Do	29	16	29	16		
1 Assistant.	Do	33	16	35	16		
3 Assistants on Rs. 27/- each.	Do	81	48	81	48		
1 Assistant.	Do	25	16	25	16		
2 Assistants on Rs. 23/- P.M	20-1-24-2-30	56	32	60	32		
1. Assistant.	Do	26	16	28	16		
1 Assistant.	Do	24	16	26	16		
2 Assistants on Rs. 23 each.	Do	46	32	46	32		
2 Assistants on Rs. 20 each.	Do	40	32	3 Assistants 60	48		
1 Prevocational Ins- tructress.	25-1-29-2/2--35	27	16	27	16		
1 Peon.		12	16	12	16		
1 Sweeper.		3		3			
House rent.		20		20			
Fixed contingency.		2		3			

Dharmaraja Koil Street School.

1. Headmaster.	25-2/2-45	27	16	27	16		
1 Assistant	20-1-24-2/2-30	28	16	28	16		
2 Assistants on Rs. 23/- each.	Do	46	32	46	32		
1 Assistant.	Do	21	16	21	16		
1 Sweeper.		3		3			
House rent.		17		17			
Fixed contingency.		1		1			

Bazaar Street School.

1. Headmaster.	25-2/2-45	27	16	27	16		
1 Assistant.	20-1-24-2/2-30	23	16	23	16		
1 Do	"	24	16	24	16		

P. T. O.

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1 Assistant.	20-1-24- 2/2-30	22	16	22	16
1 Do	15-1-20	20	16	20	16
1 Sweeper.		1		1	
Fixed contingency.		3		3	
		1		1	

Gowthamapet School.

1 Headmaster.	20-1-24- 2/2-30	30	16	30	16
1 Assistant.		24	16	24	16
1 Sweeper.		1		1	
Fixed contingency		0-5-4		0-5-4	

Georgapet School.

1 Teacher.	20-1-24- 2/2-30	26	16	26	16
House rent.		7 1/2		7 1/2	
Sweeper.		1		1	
Fixed contingency.		0-5-4		0-5-4	

Fakir Takka School.

1 Teacher	20-1-24- 2/2-30	22	16	22	16
House rent.		8		8	
Sweeper.		1		1	
Fixed contingency.		0-5-4		0-5-4	

Old Mahamedan boys' School.

1 Headmaster	25-2/2-45	33	16	20-1-24 2/2-30	20	16
Duty allowance.		2				
2 Assistants on Rs. 20-1-24- 20 each. 2-2-30		40	32	40	32	
1 Tailoring In- structor.		10				
1 Sweeper.		3		3		
House rent.		25		25		
Fixed contingency.		1		1		

New Mohamedan boys' school.

1 Headmaster.	20-1-24- 2/2-30	22	16	22	16
1 Assistant.	"	22	16	22	16
1 Assistant.	"	21	16	21	16
House rent.		12		12	
Sweeper.		1 1/2		1 1/2	
Fixed contingency.		0-10-3		1	

P. T. O.

Tamalkhan of School.

1. Headmaster	20-1-24- 2/2-30	21	16	21	16
1 Assistant.		15	16	20	16
Sweeper.		1 1/2		1 1/2	
House rent.		10		10	
Fixed contingency.		0-10-3		1	

Ramakant school.

1 Headmaster.	20-1-24- 2/2-30	21	16	21	16
1 Assistant.	"	20	16	20	16
Sweeper.		1 1/2		1 1/2	
House rent.		12		12	
Fixed contingency		1		1	

Hindu Girls' Higher Elementary School.

1 Headmistress.	30-2/2-30	38	16	38	16
Duty allowance.		2		2	
1 Assistant.		32	16	32	16
1 Do		30	16	30	16
2 Do on Rs. 25-1-29- 30 each. 2/2-35		60	32	60	32
2 Assistants on Rs. 24/- each. 20-1-25		48	32	50	32
1 Assistant.	25-1-29- 2/2-35	30	16	30	16
2 Assistant on Rs. 23/- each. 2/2-35		58	32	58	32
1 Assistant.	"	28	16	28	16
1 Do	"	27	16	27	16
1 Sewing Mistress	"	27	16	27	16
2 Conductresses.		8	32	8	32
Allowance		8		8	
House rent		40-12		40-12	
Fixed Contingency.		2		3	

Pranamallagan Girls' School.

1 Headmistress	25-1-29- 2/2-35	28	16	28	16
1 Assistant.	"	29	16	29	16
1 Do	"	29	16	29	16
1 Do	"	28	16	29	16
1 Do	"	27	16	27	16
1 Do	"	26	16	26	16

P. T. O.

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Conductress	4	16	4	16
Allowance.	4		4	
1 House rent.	20		20	
Fixed contingency.	1		2	
<u>Old Mahomedan Girls' School.</u>				
1. Headmistress. 30-2/2-30			30	16
Duty allowance	2		2	
1 Assistant. 35-1-29-2/2-30	28	16	28	16
2 Assistants on Rs. 27/- each.	54	32	54	32
2 Assistant on Rs. 25/- each.	52	32	54	32
1 Assistant. 30-1-25	28	16	28	16
1 Tailoring teacher.	25	16	25	16
2 Conductresses.	8	32	8	32
Allowance	8		8	
House rent.	20-5		20-5	
Fixed contingency	1		2	
2 Carts.	70		70	

<u>New Mahomedan Girls' School.</u>				
1 Head Mistress 35-1-29-2/2-30	28	16	28	16
1 Assistant.	28	16	28	16
1 Assistant. 30-1-25	28	16	28	16
1 Conductress	4	16	4	16
Allowance.	4		4	
House rent.	15		15	
Fixed contingency	0-10-8		1	
1 Cart	29		30	

Mn. 13/12.

M. Annandam
15.12.46
COMMISSIONER.

29.12.46

	No. of schools having in it as the highest standard.						
	VIII	VII	VI	V, IV.	III	II	I
1. No of schools on the date of submission of the budget.	3	-	1	10	-	-	-
2. No. of schools proposed to be newly opened during the next year.	-	-	-	-	-	-	-
3. No. of teachers on the date of submission of the budget with their scales of pay and the no. in each.	Total 72; 30-2/2-50=4; 25-2/2-45=10; 25-1/2-29-2/2-35=23; 20-1/2-24-2/2-30=28; 20-1/2-25=4; 15-1/2-20=2; on a fixed pay of Rs.10=1.						
4. No. of teachers whose pay is proposed to be altered (1) in existing schools and (2) in schools to be newly opened with their scales of pay and the no. in each.	NIL.						
5. If the no. of teachers is proposed to be increased the no. that will be increased (1) in existing schools and (2) in schools to be newly opened with their scales of pay and the no. in each and how it is proposed to meet the extra cost.	1) one on 20-1/2-24-2/2-30 2) Nil.						

JK anand
15.12.46
COMMISSIONER.

15.12.46

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From
Sri. N. Kannuswamy Naidu, B.A.,
Commissioner, Municipal Council,
Tiruppattur.N.A.
Through

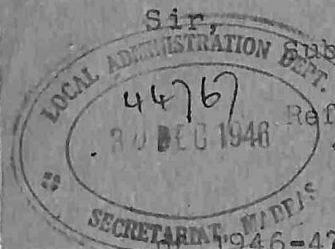
To
The Secretary to Government,
Education and Public Health
Department, M A D R A S.

The Chairman, Municipal Council, Tiruppattur.N.A.

R.O.C. B2/7853/46.

Dated:- 24-12-46.

Sir,



Sub:- Establishment-Tiruppattur Municipality-Elementary Education
staff-arrears of Dearness allowance-payment of.
Ref:- Government Memo. No. 77862.C.1/46-1 Education dated 18-12-46.

I submit that provision has been made in the Revised estimate
1946-47 for the payment of the arrears of dearness allowance to the
Elementary Education staff. The amount so provided has not been shown
separately. The amount required and provided for this purpose is
Rs. 2735/-

2036

N. Kannuswamy
24.12.46
COMMISSIONER.

FORWARDED.

V.S. *சென்னை*

CHAIRMAN.
MN. 24/12.

4/1

LA

Expt 44767

8/1

30-12-46

LA No. 44767-10
4/1/47

1. Ely. Edn. Account:

The contribution agreed to in 1942-43 was Rs. 24560 and this amount was approved in the E.E. budget for 1946-47. The council was asked to adjust a sum of Rs. 14970 from the arrear toll compensation grant sanctioned in the current year. The excess contribution of Rs. 8550 in the current year is due to short adjustment of the contribution due for 1945-46. With this contribution, the E.E. account closes with a deficit of Rs. 2451 in 1946-47 and with a deficit of Rs. 14311 in 1947-48. The contribution provided in the estimates may be allowed to stand pending orders on the E.E. budget for 1947-48. The contribution of Rs. 3,000 to E.E. account - capital may also be agreed to in view of what is stated on p. 21 c.f.

When the R.E. of the Tirupattur Municipal Council was examined in March 1946 it was expected that the year would close with a small deficit of Rs. 113/-. It is now observed that the year actually closed with a deficit of Rs. 2,386/-. The Council incurred in 45-46 an expenditure of as much as Rs. 37,480 on payment of dearness allowance to the staff whose pay is debitable to general funds. In view of this, the Council may now be given a grant of Rs. 3,386 to wipe off the deficit at the beginning of 1946-47, with the concurrence of Finance.

2. If the grant is sanctioned as proposed above, the year 1946-47 may be taken to open with a nil balance. Revised with reference to paras 2 to 4 on pp. 1 and 2 ante, the Revised Estimate for 1946-47 under the General Account-Ordinary will close with a small deficit of Rs. 1,380/- which the Council may avoid by drawing an equal amount from the arrear toll compensation sanctioned for the current year. The Council has already been ordered to appropriate Rs. 14,970/- out of the arrear toll compensation of Rs. 18,419. If as proposed above it adjusts Rs. 1,380/- out of the compensation to the General Account there will be a balance of Rs. 2,069/- which the Council will require for meeting the deficit under the Elementary Education Account.

3. Revised with reference to paras 2 and 4 and 9 on pp. 1-3 above, the Budget Estimate for 1947-48 under the General Account-Ordinary will close with a balance of Rs. 720 as against the prescribed minimum balance of Rs. 7,466/-. Out of the arrear toll compensation of Rs. 18,419 which may be sanctioned next year the Council may be permitted to adjust Rs. 4,108 to its General Account so that it may have a working balance of Rs. 4,828. The balance of the arrear toll compensation viz. Rs. 14,311 will be required to meet the deficit in the Elementary Education Account.

5. General financial position: Judging from the Budget Estimate for 1947-48 the ordinary receipts of the Council under the General Account exceed the ordinary expenditure under the account by Rs. 14,720/-. The rate of property tax will be 18% per annum from 1-4-47. Seeing that the town has neither water supply nor drainage but only electric lighting, the rate of tax is higher than the maximum Govt. have considered reasonable for municipalities of this type. It has been separately decided that the rate of scavenging tax should be raised by 1% per annum in all municipalities from 1-4-47. If that decision is given effect to, the rate of property tax will become 19% per annum. There is no scope for further increase.

S. S.
7.1.47

R. D. P.
7.1.47

C.No. 950C-1/47

filed

391

3958 X
3950 X
8743
para 2(ii) on p 291

p 11 left
para 2(i) on p 291

p 130

p 10

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To the Commr.
Tirupattur City (in the C.No.)
(with copy of paras 3, 4, 7 & 8)
" D.P.I.
" Exy of C.F.A.V.
" L.A. Deptt

B.E. - 1947-48 - E.E. fund - M.C. cl.
Tirupattur - Orders passed.

From the D.P.I., R.O.P.No. 60 B3/46-47, dt 25.12.46
G.O. (Ms) 135 Edw., dt 28.1.47

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.C. Tirupattur

2. R.E. for 1946-47. The
credit taken under the head "Govt. Grant
under section 37 of the E.E. Act" should be
raised from Rs. 3,950 to Rs. 7,430, so as to
include the contribution due to the cl. in
respect of the tax collected in 1945-46.

3. B.E. for 1947-48. (i) The
credit taken under the head "Govt. Grant
under section 37 of the E.E. Act" should be
raised from Rs. 4,360 to Rs. 4,910 with reference
to the credit taken for Education tax in the
R.E. for 1946-47. This amount is liable to
further revision with reference to the actual
amount of Education tax realized and
adjusted to the E.E. fund during the current
year.

(ii) Revised with reference to the
orders above, the B.E. for 1947-48 is expected
to close with a deficit of Rs. 10,281. This deficit
should be avoided by adjusting a like amount
from the Brear Roll Compensation Grant
likely to be sanctioned to the cl. next year.

4. An extract of the remarks of
the D.P.I. in paras 3, 4, 7 and 8 of his endorse-
ment read above is forwarded to the Commr.
for information and necessary action.

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

15.1.47
16/1/47

18/1/47

Annexure
P.T.O.

Rs.	Expenditure	
Opening balance (as revised)	1,029.	1. Staff Salaries & allowances 36,270. ✓
Receipts:		2. Masters 350. ✓
Education Tax	14,100.	3. Clerks & servants 1,000. ✓
Other receipts	100.	4. Contribution S.P.F. 920.
Govt. grant under section 37 of the E.E. Act.	4,910.	5. Contingencies & equipment
Under the provision of section 37 of the Act.	10,850.	Contingencies
Adjustment from arrears of compensation grant	10,281.	House rent 2,500. -
Contribution from general funds	4,560.	Other items 3,150. -
Deduct	44,801. -	Equipment
Amount transferred to Capital	- 500.	Furniture & apparatus 200. -
Total Crdy Capital	44,301. -	Library books & maps 200. -
Amount transferred from Crdy Capital	500.	3. Repairs to buildings 300. -
Total Crdy Capital	44,801. -	4. Interest on and repayment of debt 440. -
Total (including opening balance)	45,830. ✓	Total Crdy Capital 45,330. ✓
		Closing balance Nil.

JM
18/1/47

5/1/47
16/1/47

EXP. H (C-1)

B.E. - 1947-48 - E.E. fund - M. Ch. Firupathur.

C. No. 9504/47 From the D.P.I., R.O.P. No. 6083/46-47, d/25.12.46

The R.E. for 1946-47 and the B.E. for 1947-48 of the E.E. fund of the M. Ch. Firupathur call for the following remarks.

2. R.E. for 1946-47. (i) The credit taken under the head "Education Tax" is Rs. 14,740 as against Rs. 9,000 in the sanctioned budget. The increase is stated to be due to the quinquennial revision of the property tax. The credit taken may be allowed to stand.

(ii) Govt. contribution under section 37 of the E.E. Act. The credit taken for a sum of Rs. 3,950 under this head represents the contribution sanctioned in the current year in respect of the tax collected in 1944-45. The cl. had not taken credit for the contribution due in respect of the tax collected in 1945-46. It may be asked to raise the credit taken under this head by a sum of Rs. 3,480.

(iii) The credit taken under the head "Contribution from the general funds" is Rs. 13,110 as against Rs. 4,560 in the sanctioned budget. The increase represents the arrears of the contribution due in respect of the year 1945-46. R.A. have agreed to the enhanced contribution.

(iv) That the cl. had taken credit for the contribution of Rs. 3,000 from the general funds under the head "Capital receipts". This is to meet the cost of construction of a shed for an aly. school. R.A. have agreed to this contribution also.

(v) Provision has been made for the payment of arrears of dearness allowance to the E.E. staff.

(vi) Revised with reference to the suggestions above, the R.E. is expected to close with a balance of Rs. 1,029.

C1

Jan 1

3. B.E. for 1947-48. (i) Govt. contribution

under section 37 of the E.E. Act. The credit taken under this head may be raised from Rs. 4,360 to Rs. 4,910 with reference to the credit taken for Education tax in the R.E.

plie f

(ii) The credit taken for a contribution from the General funds is Rs. 4,560, the amount provided in the sanctioned budget for 1942-43.

plie f

vide para 3(i) on p 116 of V

(iii) Revised with reference to the suggestions above, the B.E. for 1947-48 is expected to close with a deficit of Rs. 10,281. This deficit can be met by adjustment from the Annual Toll Compensation Grant - vide extract of L.A. deptt note at d.

Ap 13 e f

4. The d. was not granted any subsidy towards the payment of dearness allowance to the E.E. staff during the current year. It has already been decided that no portion of the subsidy paid last year need be recovered.

p 311 of V

5. A draft order is submitted. L.A.

may see.

15.1.47
10/1/47

18/1/47 LA.

EXP. H. No. 9500-1/47-1

25/1/47

L.A. DEPT. H.
Bud I

The draft order below may be perused and file returned to E & P.H. DEPT. It is in accordance with the suggestion made in the general fund budget of the Council for 1947-48. Against deficit Rs. 10,281.



ATE

18419

10281

It was noted in the general fund budget that the deficit in the E.E. budget at the end of 1947-48 would be Rs. 14,311. It is now stated estimated by E & P.H. that the deficit will be only Rs. 10,281. This amount can be found from the annual toll compensation that maybe sanctioned next year. The draft order may be perused, and file returned to E & P.H.



18/1/47

E & P.H.

The draft may be returned to E & P.H. 27/1/47

18/2/47