Sectt II-27—15,004—22-8-46.

① ②

Education and Public Health (1947) Department.

Ms. SERIES.

G.O. NO. 158 Edn.,

158

29/1./47

Dated 29-1-1947.

[Despatch Abstract.]

Budget Estimate-1947-48-Elementary Education Fund-Municipal Council, Viruchunagar-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.

C1

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS
R.O.P.84 B3/46-47, dated 6-1-1947.
--@--

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

***

ASST. SECRETARY TO GOVERNMENT
11 JAN 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Submitted.

2. The budget has been explained by the Commissioner in his covering letter to the budget (copy enclosed).

2261

3. Revised Estimate for 1946-47. Expenditure under "ordinary" and "capital" is in excess of the sanctioned budget. Sanction of Government is necessary for the increased expenditure.

4. 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.

5. The accommodation provided for one boys' school and one girls' school is inadequate and unsuitable and that of another boys' school is unsuitable. The Council should take steps to rectify these defects as early as possible.

6. Leave salary and dearness allowance are paid.

for Director of Public Instruction

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

m.k.10-1-1947.

10/1

Copy of letter Roc.B1.No.8682/46, dated 24th December 1946
from the Commissioner, Virudhunagar Municipality, Virudhunagar.

--@--

Sub:- Budget estimate - Elementary Education Fund -
Virudhunagar Municipality - 1947-48.

I am submitting herewith the budget estimate relating to the elementary education funds of the Virudhunagar Municipality for the year 1947-48 and the revised estimate in duplicate accompaniedm by the Prescribed summary and statements. Due regard has been given to the recommendations of the Inspecting Officers in regard to staff equipment etc. The provision made for repairs to buildings relate to buildings owned by the Council.

The schedule of establishment of the municipal elementary schools on the date of the budget, a statement showing full details in regard to each item of expenditure under house rent and other items and a copy of Council's resolution approving the budget are enclosed.

Provision has been made both in the Revised Estimate and in the Budget Estimate for the payment of dearness allowance at the maximum rates. In addition a sum of Rs.2500/- has been provided in the Revised Estimate for 1946-47 towards arrears of dearness allowance referred to in G.O.No.1552, L.A., dated 19-9-1946.

The estimated expenditure of the budget year exceeds the estimated receipts by Rs.16,400/- . Hence a sum of Rs.16400/- has been taken credit from Arrear Toll Compensation.

A sum of Rs.20720/- has been provided under capital account "Lands and Buildings." The details for the provision are furnished below:--

1. Site for Gandhipuram School.	Rs.1060
2. Compound wall for Central School.	" 6800
3. Extension to Sivankoil St.G.School.	" 1660
4. Playground for S.M.M. Girls' School	" 7000
5. Extension to S.M.M. Girls' School	" 4200
	Rs.20720

A sum of Rs.5000/- is provided during 1947-48 for acquiring playground for schools.

A sum of Rs.20240/- is proposed to be transferred from the General Funds to the Elementary Education account during the current year and a sum of Rs.6200/- during the budget year.

Provision has been made for two additional teachers (one secondary grade and one higher grade). The posts will be filled up in consultation with the Educational authorities.

I request that the Budget Estimate may be approved.

Sd.....
Commissioner.

Copy of the resolution of the Municipal Council, Viridhunagar.

No.830. Dated 23-12-1946.

Subject.

Revised estimate for 1946-47 and Budget Estimate for 1947-48 relating to the Elementary Education Fund of the Virudhunagar Municipal Council.

Resolution

Sanctioned. Sd. V.V. Ramasamy,
Chairman.

/true copy/

for Director of Public Instruction

(4)

5

C.F. 32.

In reply, please quote number, date and short title.*

..................DEPARTMENT.

Received.................. Registered..................

DIRECTOR OF PUBLIC INSTRUCTION
28 DEC 1946
MADRAS

P8483/46-47

From (Name) Sri S.Muthuramalingam,
(Designation) Commissioner, Virudhunagar Municipality,
Post Box.........., (Station)......... Virudhunagar.
Telegraphic Address..................

B8

To

The Director of Public Instruction, Madras.
Through the Chairman, Municipal Council, Virudhunagar.

Roc.Bl. No. 8682/46, dated 24th Dec. 1946.

Sir,

*

Sub:- Budget estimate - Elementary Education Fund - Virudhunagar Municipality - 1947-48.

Enclosures..................

Spare Copies.......... [illegible]

I am submitting herewith the budget estimate relating to the elementary education funds of the Virudhunagar Municipality for the year 1947-48 and the revised estimate in duplicate accompanied by the prescribed summary and statements. Due regard has been given to the recommendations of the Inspecting Officers in regard to staff equipment etc. The provision made for repairs to buildings relate to buildings owned by the Council.

pp 17-23 infra

p 6 infra

2 The schedule of establishment of the municipal elementary schools on the date of the budget, a statement showing full details in regard to each item of expenditure under house rent and other items and a copy of Council's resolution approving the budget are enclosed.

3 Provision has been made both in the Revised Estimate and in the Budget Estimate for the payment of dearness allowance at the maximum rates. In addition a sum of Rs. 2500/- has been provided in the Revised Estimate for 46-47 towards arrears of dearness allowance referred to in G.O. No.1552, L.A., dated 19-9-1946.

X

Not pending

4 The estimated expenditure of the budget year exceeds the estimated receipts by Rs.16,400/-. Hence a sum of Rs. 16400/- has been taken credit from Arrear Toll Compensation.

5 A sum of Rs.20720/- has been provided under capital account "Lands and Buildings". The details for the provision are furnished below:-

1.	Site for Gandhipuram school	Rs. 1060
2.	Compound wall for Central school	" 6800
3.	Extension to Sivankoil St.G.school.	" 1660
4.	Playground for S.M.M.Girls' school	" 7000
5.	Extension to S.M.M.Girls' school	" 4200
		20720

50

6 A sum of Rs.5000/- is provided during 1947-48 for acquiring playground for schools.

7 A sum of Rs.20240/- is proposed to be transferred

P.T.O.

from the General Funds to the Elementary Education account during the current year and a sum of Rs.6200/- during the budget year.

Provision has been made for two additional teachers (one secondary grade and one higher grade). The posts will be filled up in consultation with the Educational authorities.

9. I request that the Budget Estimate may be approved.

S.K.

Commissioner.

24.12.46

Forwarded.

Chairman.

Copy of the resolution of the Municipal Council, Virudhunagar.

No. 830. Dated 23-12-46.

Subject:

Revised estimate for 1946-47 and Budget estimate for 1947-48 relating to the Elementary Education Fund of the Virudhunagar - Municipal Council.

Resolution:

Sanctioned.

(Sd.) V.V.Ramaswamy,
Chairman.

(True copy)

Commissioner.

24.12.46.

VIRUDHUNAGAR MUNICIPALITY.

Budget Estimate of the Elementary Education Fund - 1947-48.

Summary.

(1)	Opening Balance (2)	Receipts (3)	Expenditure (4)	Closing Balance (5)
I. Ordinary	(-) 45	50,160	50,160	(-) 45
II.Capital	48	6,200	6,200	

Commissioner.

25.12.46

(6)

VIRUDHUNAGAR MUNICIPALITY.

Budget Estimate of the Municipal Elementary School for 1947-48.

RECEIPTS.

Actuals for 1945-46	Revised Estimate for 1946-47	Heads.	Budget Estimate for 1947-48.
		ORDINAXARY	
1231	3833	Opening Balance	32
20261	20300	1. Education Tax	22000
28	50	2. Fines and penalties under the E.E. Act.	50
		3. Interest from investments	
		4. School fees	
		5. Endowments	-
		6. Contribution	
	50	7. Other receipts.	50
		8. Government Grants.	
9849	10810	(i) Under Section 37 of the E.E. Act.	10820
850	850	(ii) Under the proviso to Section 37 of the Act.	850
4849	14200	(iii) Arrear Toll Compensation	16400
		9. Contribution from the general fund of the local body. (i) For payment of temporary allowance	
9350	20240	(ii) For other purposes.	6200
	66580		56320
10	10	Refunds.	10
600	21320	Deduct amount transferred from ordinary to capital	6200
44577	45170	Total	50160

814
820

1353
~~4066~~
~~20566~~ + 2 + 4
~~10824~~

Recipts.

Actuals for 1945-46	Revised Estimate for 1946-47	Heads.	Budget Estimate for 1947-48.
	45190	CAPITAL	50160
		1. Government Grant	
		2. Endowments and contributions.	
		3. Other Receipts.	
		4. Loans.	
		5. Contribution from General Fund Account of the local body.	
600	21320	6. Contribution from the Elementary Education Account Ordinary	6200x
600	21320	Total	6200
45177	66490	Total Ordinary & Capital	56360
x 46408	70323	Total including opening balance	56363

66490
+3833
70323

CHARGES.

Actuals for 1945-46	Revised Estimate for 1946-47	Heads.	Budget Estimate for 1947-48.
		ORDINARY.	
		1. Staff-Salaries and allowances	
21409	24000	Masters - Salary	26510
14438	14500	-do- Dearness allowance	15550
	2500	-do- Arrear Dearness allowance	
		Clerks and servants.	
1088	1100	Education tax collection charges.	1200
1116	1200	Contribution to provident Fund	1400
		Travelling allowance	
		Stipend for teachers' training	
		2. Contingencies and equipment	
1862	2000	House rent	2200
1855	2100	Other items.	1900
		Equipment	
	400	Furniture and Apparatus	200 ~~222~~
	100	Library books and maps.	100
	100	Other items.	100
		3. Prizes and Scholarships	
233	1000	4. Repairs to buildings.	1000
		5. Advances Recoverable	
		6. Interest on and repayment of debt.	
		7. Compensation payable to teachers and management of private institutions.	
		~~x~~8. Fees for medical inspection of pupils.	
42001	40000	Total	50160

42060

4

15

CHARGES.

Actuals for 1945-46.	Revised Estimate for ~~22~~ 1946-47.	Heads.	Budget Estimate for 1947-48.
	44000	CAPITAL.	50166
574	@ 20720	1. Lands and buildings.	* 5000
		2. Equipment.	
	500	(1) Furniture and Apparatus	1000
	50	(2) Library Books and maps.	100
	50	(3) Other items.	100
574	21320	Total	6200
42575	70320	Total Ordinary & Capital	56360
3833	3	Closing Balance	3
46408	70323	Total including closing balance.	56363

@ i. Site for Gandhipuram School	1060
ii. Compound wall for cental school	6800
iii. Extension of Sivankoil st Girls School.	1660
iv. Play ground for S.M.M.G. School	7000
v. Extension to S.M.M.G. School	4200
	20720

* Play ground for schools.

4/12

Commissioner.
Virudhunagar Muticipality.

25-12-46

Schedule of Establishment of Municipal elementary schools, Virudhunagar for 1947-48.

S.No.	Post.	Scale of pay.	Pay on 1-4-47	D.A.	Total.	Date of next increment.
	I. Rao Bahadur M.S.P.S.school.					
1	Headmaster S.G.	25-2/2-45	25	16	41	1-7-1948
~~2~~	Duty allowance		5		5	
2	Assistant H.G.	20-1/2-24-2/2-30	26	16	42	
3	do	"	28	16	44	
4	do	"	28	16	44	
5	do	"	22	16	38	
6	do	"	21	16	37	
7	do	"	20	16	36	28-6-1947
8	do	"	20	16	36	New post.
			195	128	323	
	II. Kottaipatti Central school					
1	Headmaster S.G.	25-2/2-45	37	16	53	
	Duty allowance		5		5	
2	Assistant H.G.	20-1/2-24-2/2-30	30	16	46	
3	do	"	28	16	44	
4	do	"	28	16	44	
5	do	"	26	16	42	6-1-1948
6	do	"	26	16	42	6-1-1948
7	do	"	22	16	38	
8	do	"	21	16	37	1-7-1947
			223	128	351	
	III. Muhammadan Higher elementary school.					
1	Headmaster S.G.	25-2/2-45	33	16	49	
	Duty allowance		5		5	
2	Assistant H.G.	20-1/2-24-2/2-30	28	16	44	
3	do	"	28	16	44	
4	do	"	26	16	42	
5	do	"	22	16	38	
6	do	"	20	16	36	
7	Prevocational Instr.	"	20	16	36	
8	Assistant S.G.	25-2/2-45	25	16	41	
9	do	"	25	16	41	
10	do	"	25	16	41	
			257	160	417	

Schedule of Establishment of Municipal elementary schools, Virudhunagar for 1947-48.

S.No.	Post.		Scale of pay.	Pay on 1-4-47	D.A.	Total	Date of next increment.
	IV. Rosalpatti Road school.						
1	Headmaster	S.G.	25-2/2-45	27	16	43	
	Duty allowance			5		5	
2	Assistant	H.G.	20-1/2-24-2/2-30	26	16	42	15-6-1947
3	do		"	23	16	39	
4	do		"	22	16	38	
				103	64	167	
	V. Kathalampatti school.						
1	Headmaster	S.G.	25-2/2-45	29	16	45	
~~2~~	Duty allowance			5		5	
2	Assistant	H.G.	20-1/2-24-2/2-30	28	16	44	
3	do		"	22	16	38	
4	do		25-1/2-29-2/2-35	25	16	41	6-10-1947
5	do		"	20	16	36	
				129	80	209	
	VI. Senthinayagapuram school.						
1	Headmaster	H.G.	20-1/2-24-2/2-30	28	16	44	
	Duty allowance			5		5	
2	Assistant	H.G.	"	30	16	46	
3	do		"	20	16	36	8-1-1948
				83	48	131	
	VII. Gandhipuram school.						
1	Headmaster	S.G.	25-2/2-45	25	16	41	8-7-1947
	Duty allowance			5		5	
2	Assistant	H.G.	20-1/2-24-2/2-30	23	16	39	
3	do		"	22	16	38	22-8-1947
				75	48	123	
	VIII. Kottaipatti Feeder school.						
1	Headmaster	H.G.	20-1/2-24-2/2-30	30	16	46	
	Duty allowance			5		5	
2	Assistant	H.G.	"	24	16	40	
				59	32	91	

Schedule of Establishment of Municipal elementary schools, Virudhunagar for 1947-48.

S.No.	Post.	Scale of pay.	Pay on 1-4-47	D.A.	Total	Date of next increment
	IX. Sivankoil street Boys' school.					
1	Headmaster S.G.	25-2/2-45	31	16	47	
	Duty allowance		5		5	
2	Assistant H.G.	20-1/2-24-2/2-30	28	16	44	
3	do	"	28	16	44	
4	do	"	28	16	44	
5	do	"	28	16	44	
6	do	"	21	16	37	13-11-1947
7	do	25-1/2-29-2/2-35	25	16	41	
			194	112	306	
	X. Kandapuram school.					
1	Headmaster H.G.	20-1/2-24-2/2-30	28	16	44	
	Duty allowance		5		5	
2	Assistant	25-1/2-29-2/2-35	25	16	41	1-12-1947
3	do	"	25	16	41	
			83	48	131	
	XI. S.M.M.Girls' school.					
1	Headmistress S.G.	30-2/2-50	30	16	46	4-10-1947
	Duty allowance		5		5	
2	Assistant S.G.	"	30	16	46	
3	do H.G.	25-1/2-29-2/2-35	33	16	49	
4	do	"	31	16	47	13-3-1948
5	do	"	33	16	49	
6	do	"	33	16	49	
7	do	"	25	16	41	1-10-1947
8	do	"	25	16	41	1-10-1947
9	do	"	25	16	41	"
10	do	"	25	16	41	"
11	do	"	25	16	41	"
12	do	"	25	16	41	"
13	do	"	25	16	41	"
14	Music mistress	"	25	16	41	"
15	Prevocational Instr.	"	25	16	41	Vacant
16	Assistant S.G.	30-2/2-50	30	16	46	New post
			450	256	706	
	XII. Sivankoil street Girls' school.					
1	Headmistress S.G.	30-2/2-50	30	16	46	1-10-1947
	Duty allowance		5		5	
2	Assistant H.G.	25-1/2-29-2/2-35	33	16	49	
3	do	"	31	16	47	4-3-1948
4	do	"	33	16	49	
5	do	"	25	16	41	1-10-1947
6	do	"	25	16	41	1-10-1947
7	do	"	25	16	41	1-10-1947
			207	112	319	

78/6/1248

12

Schedule of Establishment of Municipal elementary schools, Virudhunagar for 1947-48.

XIII. Muthuramanpatti Girls' school.

S.No.	Post	Scale of pay	Pay on 1-4-47	D.A.	Total	Date of next increment
1	Headmistress H.G.	25-1/2-29-2/2-35	33	16	49	
	Duty allowance		5		5	
2	Assistant H.G.	"	25	16	41	1-10-1947
			63	32	95	

XIV. Supervisor of Municipal elementary schools.

S.No.	Post	Scale of pay	Pay on 1-4-47	D.A.	Total	Date of next increment
1	Supervisor	30-3/2-45-2/2-55	30	16	46	17-1-1948
	Conveyance allowance		4		4	
			34	16	50	

Abstract:

S.No.	Name of school.	Pay P.M.	D.A. P.M.	Total
1	Rao Bahadur M.S.P.S. school	195 ✓	128	323
2	Kottaipatti Central school	223 ✓	128	351
3	Muhammadan school	257 ✓	160	417
4	Rosalpatti Road school	103 ✓	64	167
5	Kathalampatti school	129 ✓	80	209
6	Senthinayagapuram school	83 ✓	48	131
7	Gandhipuram school	75 ✓	48	123
8	Kottaipatti Feeder school	59 ✓	32	91
9	Sivankoil street boys' school	194 ✓	112	306
10	Kandapuram street school	83 ✓	48	131
11	S.M.M.Girls' school	450 ✓	256	706
12	Sivankoil street Girls' school	207 ✓	112	319
13	Muthuramanpatti Girls' school	63 ✓	32	95
14	Supervisor of schools	34 ✓	16	50
	Total	2155	1264	3419
	Total for one year	25860 ✓	15168	41028
	Provision for substitutes during leave vacancies at 2-1/2 %	647 ✓	379	1026
	Total provision to be made:	26507	15547	42054
	or	26510	15550	42060

Commissioner

25.12.46

24

VIRUDHUNAGAR MUNICIPALITY.

Elementary Education Account - Budget Estimate - 1947-48.

Statement showing the details of "other items" and "House Rent" under contingencies.

S.No.	Name of Institution	Fixed Contingencies	Conductresses Pay etc.	Water Supply	House Rent.
1.	Rao Bahadur School	66		28	
2.	Kottaipatti Central	72		36	480
3.	Muhammadan School	72		36	
4.	Rosalpatti Road School	33		22	
5.	Kathalampatty School	48		22	120
6.	Senthinayagapuram School	27		11	12
7.	Gandhipuram School	36			336
8.	Kottaipatti Feeder School	18		11	90
9.	Sivankoil Street Boys'	60		28	504
10.	Kandapuram Street School	27	~~[illegible]~~	11	168
11.	S.M.M.Girls' School	110	400		
12.	Sivankoil St. Girls' School	66	320		462
13.	Muthuramanpatty Girls' School	18	275		
		653	995	205	2172
	Or		Rs. 1900		Rs. 2200

25-12-46

Commissioner.

posed scales of pay and the extra provision made for the purpose.

5/12

Commissioner.

25-12-46

(16)

C.F. 32.

In reply, please quote number, date and short title.*

................DEPARTMENT.

Received................ Registered................

Assistant Secretary to Government
27 DEC
Education & Public Health Dept.
79750

From (Name) Sri S.Muthuramalingam,

(Designation) Commissioner, Virudhunagar Municipality,

Post Box................, (Station)........ Virudhunagar.

Telegraphic Address................

To

The Secretary to the Government of Madras,
Education & Public Health Department, Madras.
Through the Chairman, Municipal Council, Virudhunagar.

Roc.Bl. No. 8682/46, dated 24th Dec. 1946.

Sir,

*

Enclosures................

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Spare Copies................

Sub:- Budget estimate - Elementary Education fund - Virudhunagar Municipal Council - Arrears of dearness allowance.

Ref:- Government Memo. No.77862-C-1/46-1, Edn., dated 18th December 1946.

A sum of Rs.2500/- has been made in the Revised estimate for 1946-47 for the payment of arrears of dearness allowance to the Elementary Education staff referred to in G.O.No. 1552, L.A., dated 19-9-46. The arrears of dearness allowance have already been paid.

Your obedient servant,

Commissioner.

S.K.

24.12.46.

Forwarded.

Chairman.

3726 68/29/1

31 ~~ESPH(C-1)~~

B.E. – 1947-48 – E.E. fund – Mb. Cl. Virudhunagar – Orders passed.

C.M. 2261/C-1/47 p1 c.f.

From the D.P.I., R.O.P. No. 8483/46-47 d/6.1.47

G.O. (Ms) 158 Edn., d/ 29.1.47

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 Mb. Cl., Virudhunagar.

2. R.E. for 1946-47. The Cl. is permitted to raise the provision made under the head "Expenditure – Ordinary" from Rs. 46240 to Rs. 49,000 and that under "Expenditure – Capital" from Rs. 20,000 to Rs. 21,320.

p32 c.f. of (t) / p13 c.f.

p32 c.f. of (t) ⊗ p15 c.f.

3. B.E. for 1947-48. The Sanctioned budget for 1947-48 will be as shown in the annexure.

p2 infra

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

p1 e.f.

To the Commr.,
Virudhunagar Mty.
(thro' the C.M. (C.))
Cw. with copy of para 4 + 5 in p1 c.f.
" " D.P.I.
" " Exr. of L.F.A.
" " L.A. depth.

28/1/47

of 29/1/47

29/1/47

despd. with encl. 30/1

Annexure

P.T.O.

32

8J
1/RS

Annexure

	Rs	Expenditure	Rs.
Opening balance	✓ 3	1. Staff–	
Receipts		Salaries & allowances Masters	42,060. ✓
1. Education tax	✓ 22,000.	Edn. tax Colln. charges	1,200. ✓
2. Fines & penalties	✓ 50.	Contributions to P.F.	1,400. ✓
3. Other receipts	✓ 50.	2. Contingencies & Equipment	
4. Govt grant		Contingencies	
(i) under Secn 37 of the E.E. Act	✓ 10,820.	House rent	2,200 ✓
		Other items	1,900. ✓
(ii) under the provisos to Secn 37 of the Act.	✓ 850.	Equipment Furniture & apparatus	200. ✓
(iii) Amount to be adjusted from A.T.C. grant	✓ 16,400.	Library books & maps.	100. ✓
		Other items	100. ✓
5. Contributions from Gl. funds	✓ 6,200	3. Repairs to buildings	1,000. ✓
	56,370	Total Ordy	50,160 ✓
Deduct Refunds	✓ –10	Capital	
Amount transferred to Capital	✓ –6200	1. Lands & buildings	5,000. ✓
Total Ordy	50160	2. Equipment	
Capital receipts		Furniture & apparatus	1,000. ✓
Amount transferred from Ordy	✓ 6,200	Library books & maps	100. ✓
		Other items	100. ✓
		Total Capital	6,200 ✓
Total (Ordy & Capital)	56,360	Total (Ordy & Capital)	56,360 ✓
Total including opening balance	56,363	Closing balance	3 ✓
		Total	56,363 ✓

JSM
29/1/47

18/1/47

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(18)

33

Office of the Accountant General, Madras, 9
Fort St. George dated 25th February 1947.
No.T.3.Misc.1383.

C1

ASST. SECRETARY TO GOVERNMENT
27 FEB 1947
EDUCATION AND PUBLIC HEALTH DEPT.

To
The Assistant Secretary to Government of Madras,
Education and Public Health Department,
Madras.

Subject:- Arrear Toll compensation grant- Virudunagar Municipal Council

pp29-30 c.f. [illegible] (a)

16335

A copy of G.O.No.Ms.158 Education dated 29-1-47 sanctioning the revised Estimate of the Virudunagar Municipality for 46-47 and the payment to them of the sum of Rs.14,200/- out of the Arrear Toll compensation grant to meet the deficit in the Elementary Education Fund at the end of 46-47 may kindly be forwarded to this office to enable this office to issue necessary authorisation.

Assistant Accounts Officer.

T.R.R

EdPH (C-1)

83 C / 4/3

E. E. fund – Ml. C., Virudhunagar

Arrear Toll Compensation Grant.

C No 16335 C-1/47

p 1e f

From the A. G. No. T. 3. Misc. 1383, d/25. 2. 47.

Memo. No. 16335 C-1/47-1 Edn. d/ 1/3/47

The A. G. is informed that the Ml. C., Virudhunagar may be permitted to adjust to its E.E. fund a sum of Rs 14,200 (Rupees fourteen thousand and two hundred only) from the Arrear Toll Compensation grant sanctioned to it in the current year

p 9e f (a)

To the Accountant-General

28/2/47

28/2/47

1/3/47

4/3

Note. After issue, the papers may be filed with G.O. 158 Edn, d/29.1.47

28/2/47

36 The E.E. heads in the R.E. for 19[illegible] and in the B.E. for 1947-48 are the same as those p[illegible] for in the general fund budget. These may be ac[illegible]

The proposal of the council to adjust to the E.E. head for [illegible] a sum of Rs. 16[illegible] from the arrears toll compensation likely to be sanct[illegible] [illegible] it in 1947-48 may be [illegible]

There is sufficient b[illegible] in the arrears toll compensation after adjustment [illegible] General Account.

The file may be returned to the E.F.P. II [illegible]

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(2) E.P. H (C-1)

B.E. - 1947-48 - E.E. fund - M. cl. Virudhunagar.

C.No. 2261 C-1/47 From the D.P.I. R.O.P. No. 8483/46-47, d/6.1.47.

p.1 c.f

The R.E. for 1946-47 and the B.E. for 1947-48 of the E.E. fund of the M. cl. Virudhunagar, call for the following remarks.

2. R.E. for 1946-47. (i) Provision has been ~~made for~~ the payment of the arrears of dearness allowance ~~to the E.E. staff~~ [illegible]

'X' on p.5 c.f

~~(ii) [illegible] provision made under the head "Expenditure" [illegible] Capital [illegible] are in excess [illegible] these [illegible] budget. The increase [illegible] is mainly due to the payment of the arrears of dearness allowance. Details of capital expenditure have been furnished [illegible] The [illegible] excess expenditure [illegible]~~

pp.13 & 15 c.f

p.32 c.f.f (t)

para 5 on p.5 c.f

3. B.E. for 1947-1948. (i) ~~[illegible]~~ adjust a sum of Rs. [illegible] from the Arrears Toll Compensation ~~grant~~ that is likely to be sanctioned to the cl. next year. R.A. may [illegible]

p.9 c.f

(ii) ~~The credit taken for contribution~~ from the General funds is Rs. 6,200 as against Rs. 4,556 in the sanctioned budget for 1942-43. R.A. may see.

pp.9 & 29 c.f

p.29 c.f (t)

(iii) A sum of Rs 5,000 has been provided for under the head "Capital expenditure - Lands and buildings" for acquiring playgrounds for schools. The provision made ~~may be~~ under the head "Capital expenditure" may be allowed to stand.

p.15 c.f

of Rs 6,200 — p.15 c.f

(iv) If the credits taken for the Arrear Toll Compensation Grant and the Contribution from General funds are allowed to stand, the B.E. will close with a small balance of Rs. 3.

p.15 c.f

4. The cl. was not paid any subsidy from Provincial funds towards the payment of dearness allowance to the E.E. staff during the

Bud II C1

current year or in 1945-46.

*S. L.A. may see.

28/1/47 LA

12/1/47

E.A.W.O. 2261 (C-1/47-)
21/1/47

L.A. Dept (Bud II)

LOCAL ADMINISTRATION DEPT.
02027
21 JAN 1947
SECRETARIAT, MADRAS

The contributions from the General funds to the E.E. Fund taken credit for in the E.E. Acct in the R.E for 1946-47 and in the B.E. for 1947-48 are the same as those provided for in the General fund budget, viz. Rs. 20240 for 46-47 and Rs. 6200 for 47-48. The contributions proposed may be accepted.

SN
22/1

2 The proposal of the council to adjust to the E.E. Acct for 1947-48 a sum of Rs 16,400/- from the arrear toll compensation likely to be sanctioned to it in 1947-48 may also be agreed to. There is sufficient balance in the arrear toll compensation after adjustment to the General Account.

30,337
11,000 for Genl. Acct
19,337 Balance of arrears T.C

3 The file may be returned to the E & P. H. Dept.

SN
23.1.47
(S. Natarajan)

S.S.S.
23.1.47.

23.1.47

~~Secy~~

24.1.47

ASST. SECRETARY TO GOVERNMENT
5955
27 JAN 1947
EDUCATION AND PUBLIC HEALTH DEPT.

24/1

EPH (C-1) E. & P. H.

A draft order is submitted. L.A. no. 02027-1 Bud II
24.1.47.

29/1/47

28/1/47

3

C.F. 32.

In reply, please quote number, date and short title.*

C DEPARTMENT. (21)

Received Registered

From (Name) Sri S.Muthuramalingam,

(Designation) Commissioner & Special Officer,

Post Box, (Station) Virudhunagar Municipality,
Virudhunagar.

Telegraphic Address

ASST. SECRETARY TO GOVERNMENT
4 AUG 1947
EDUCATION AND PUBLIC HEALTH DEPT.

To

The Secretary to Government of Madras,
Education & Public Health Department,
Madras.

L.Dis. No. 5611/47, dated 2nd August 1947.

Sir,

*

Sub:- Accounts - Elementary Education fund - Virudhunagar Municipal Council - Additional expenditure Information - furnished.

Enclosures 62908

Spare Copies Nil put up.

Ref:- Government Memo No.52511/47-1, C-1, Edn., dated 26--7--1947.

The actual opening balance on 1-4-47 under the Elementary Education fund ordinary is Rs.21883/- as against a sum of Rs.3/- anticipated opening balance as per the Budget estimate sanctioned in G.O.Ms.No.158, Education date 29-1-1947.

page 32 y ⓧ
pp. 31-32 y ⓧ

2. The additional expenditure on account of the revis of scales of pay including the expenditure on giving retro pective effect from 1-1-1947 comes to about Rs.6300/-.

3. The anticipated closing balance for 1947-48 is plus Rs.15,580/-.

4. There will not be any deficits during the current year.

5. The rate of Education tax now levied in this municipality is 2-1/2 % of the annual value per annum. The tax for general purposes is 10 % per annum. 25 % of the tax for general purposes (or 2-1/2 %) is levied as the Education tax. This is the maximum limit permissible und the Elementary Education Act.

The Act was amended in 1941

P 7

The heavy opening balance at the beginning of the current year is due to the fact that about Rs.20,000/- proposed under capital expenditure was not actually spent during 1946-47. But for this there will be a defici balance at the end of 1947-48.

Your obedient servant,

S.K.

Commissioner & S.O.

2.8.47.

4 2

(2)

E.E.H.(C1)

The Municipal Council Virudhunagar can afford to meet from its E.E. Fund, the additional expenditure involved in giving effect to the revised scales of pay sanctioned in G.O. No. 1154 Edn. d 5-6-47. No advance from Provincial funds is necessary. The question of the enhancement of education tax in the municipality may be examined ~~when~~ in connection with the B.E. for 1948-49 ~~is~~, if ~~needed~~ necessary. May be filed with G.O. No. 158 Edn. d 29-1-47

(X)

Clk
6-8-47
6/8/47

6/8/47 S

What is this a reply to? 'P' or previous pr. Is there a maximum limit prescribed at all now?

7/8/47.

Submitted.

2. The letter on page 1 ante. is a reply to Memo. No. 52511/47-1C1 Edn. d 26.7.47.

(T)

3. There is no maximum limit prescribed now. Under Section 34 (1) of the M.E.E. Act, 1920, as amended in 1941, municipal councils may levy education taxes at such percentages as may be considered suitable. This council levies property tax (including education tax) at 20 ½ % p.a. which is just above the reasonable limit for a municipality of this type, grouped in Category 2 referred to in the statement at (U)

page 612 of Book No. 17 Madras Code Vol. III

20 0/0 of (rental values)

Clk
18-8-47
18/8/47

12/8/47 S 18/8/47