Stott. H-27—15,004—22-3-46.

Education and Public Health (1947) Department.

Ms. SERIES.

G.O. NO. 398 Edn.,

Dated 4-3-1947.

[Despatch Abstract.]

Budget Estimate-1947-48-Elementary Education fund-Municipal Council, Gudiyattam-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.
R.O.P. No.57-B3/46-47, dated 25-1-1947.

Sub: Elementary Education Fund - Budget Estimate for 47-48-Municipal Council, Gudiyatham.

31 JAN 1947
7250

Submitted.

p3 infra
p7 infra

2. The budget has been explained by the Commissioner in his note accompanying the budget.

3. The amounts shown against "collection charges" on the receipts side, both in the Revised Estimate for 46-47 and Budget Estimate for 47-48, should be transferred to the expenditure side and shown against "Education tax - collection charges" under "1.Staff".

p8 infra

4. Revised Estimate for 46-47. The total receipts under 'Ordinary' has been wrongly struck down. The correct total is Rs.41340/

p20 of 11 (V)

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

p7 infra

6. Budget Estimate for 47-48. 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 educatio tax realised and adjusted to the fund during 1946-47.

7. Accommodation is inadequate and unsuitable in the case of three boys' schools and three girls' schools. Adequate and suitable buildings should be provided for these schools. The accommodation provided for 2 girls' schools is inadequate and needs to be extended.

8. Six boys' schools and seven girls' schools are in need of additional equipment. The provision made under "equipment" may be raised.

9. The Council may consider the question of closing the higher standards of the Pichanoor Higher Elementary School in view of t very unsatisfactory condition of the school.

10. Leave salary and dearness allowance are paid.

for Director of Public Instruction.

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

RR.29/1.

15789 - 6 - 4 [illegible]
2823-9 [illegible]

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ELEMENTRY EDUCATION ACCOUNT.

Revised estimate for 1946-47.

Receipts. Ordinary.

Owing to the quinquenial revision of taxes, an enhanced collection is expected during the current year.

The grant under ~~sectio~~n 37 of the elementary Education Act for the year 1945-46 was received only during the current year. This amount and the grant due for the current year amount to Rs. 5813/-.

A sum of Rs. 8964/- has been taken credit from out of the arrear toll compensation grant as per orders of Government in their G.O. No. M.S. 551 Edu - dated 12-3-46.

To wipe off the deficit under the Elementary Education fund Account ~~account~~, a sum of Rs. 1385/- is expected to be adjusted as contrubution from the ~~grantx~~ general account.

A sum of Rs. 1600/- is to be transferred from the ordinary to capital for expenditure incurred on works executed on buildings.

Expenditure.

A sum of Rs. 2370/- has been provided for the expenditure incurred on the payment of arrears of dearness allowance to Elementary School teachers.

Owing to the enhancement in the rent of buildings during the current year, a sum of Rs. 2000/- has been provided under house rent

The monthly remunaration paid to the sweepers of elementary school has been raised to Rs.5/- P.M. from 1-10-46 and hence there is increase under the item- other items.

P.T.O.

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All the buildings owned by the municipality were repaired during the year and hence there is increase under "Repairs to buildings.

A sum of Rs.680 has been provided for the repayment of loans.

CAPITAL.

Lands and buildings.

A sum of Rs. 600/- has to be paid as Contribution ~~contribution~~ for the construction of a compound wall to the gift building for the Thalayatem Mahomadan Girls School.

A shed for accommodation for the additional section in the Pichanore Higher Elementary School has been completed and an expenditure of nearly Rs. 500/- has been incurred. Thus a sum of Rs. 1600/- has been provided.

Nearly all the Elementary Schools are wanting in furniture. They have to be quipped. Hence a sum of Rs.500/- has been provided for the expenditure.

Sd.

Commissioner.

P.C.
V.M.

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Proceedings of the Municipal Council, Gudiyattam passed at its ~~general~~ special meeting held on 23rd December 1946.

Council Resolution No....504...... dated 23-12-1946

Read revised estimate on the elementary education funds for 1946-47 and the budget estimate for the year 1947-48. ~~are approved.~~

Resolution-

The revised estimate for 1946-47 and the budget estimate for the year 1947-48 are approved.

SD. M.V. Doraiswamy Mudaliar,
Chairman.

(True extract)

COMMISSIONER.

DS.21/1.p.

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4
9900

4

9900
10
9890 ×
4)9890
2473
824
8297

ELEMENTARY EDUCATION.

Receipts.

Actuals of 1945-46.	Revised estimate for '46-47.	Heads.	Budget estimate for '47-48.	Remarks.
		RECEIPTS - ORDINARY.		
2005- 6-4	Nil ✓	Opening balance.	Nil.	
8103-2 -9	9900 ✓	1. Education tax - Gross collection.	9900 ✓	S
584- 6-0	740	Deduct collection charges	710	
8318-12-9	9160	Net.	9190	
		2. Fines and penalties under Ely.Edn.Act.		
		3. Income from investments.		
301- 7-0	300 ✓	4. School fees.	300 ✓	
		5. Contributions.		
99-12-0	100 ✓	6. Other receipts.	100 ✓	
		7. Government grants.		
	5813 ✓	(i) Under sec.37 of the Ely. Edn Act.	3300 ✓	
10346- 0-0	7018 ✓ 2000	(ii) Under proviso to sec. 37 of the Ely.Edn.Act. (iii) [illegible]	7020 7018	
9310- 0-0	8964 ✓	Amount adjusted from the arrear toll compensation grant.	—	
12424- 5-1	10210 × 1385 45690	8. Contribution from the general Account.	19120 10210 30,828	
		9. Investments realized		
		10. Advances recovered		
1-11-6	10	Deduct refunds.	10	
302-15-0	1600	Amount transferred to capital	—	
40495-10-4	41540 44080	Total.	39020	30818
		Add amount relating to endowments accounts.	-	
40495-10-4	41540 44080	Grand total.	39020	30818
		RECEIPTS - CAPITAL.		
		1. Govt. Grant.		
		2. Contributions.		
		3. Loans		
		4. Contribution from general account.		
		5. Investments realized.		
302-15-0	1600	6. Amount transferred from Ordinary.	—	
302-15-0	1600	Total	-	
--	--	Add ~~Amount~~ relating to endowment account.		
302-15-0	1600	Grand total.	-	
40798- 9-4	43140 45680	Total receipts - ordinary and capital.	39020	
38793- 3-0	43140 45680	Grand total including opening balance.	39020	30818

19120
-10210

P.T.O.

EXPENDITURE.

Actuals of 1945-46.	Revised estimate for 1946-47.	Heads.	Budget Estimate for 1947-48.	Remarks.
		ORDINARY.		
19745-2-0	19180	1. Staff - Salaries and allowances - masters -	19300	33,080
13892-3-0	13580	Dearness allowance.	13780	
	2370	Arrear dearness allowance.		
940-0-0	1000	Contribution to Provident fund	1080	
		Travelling allowance.		
	740	Tax collection charges.	710	
		2. Contingencies and equipment.		
		Contingencies.		
1488-0-0	2000	House rent.	2050	
1053-7-0	1080	Other items.	1430	
		Equipment.		
	50	Furniture and apparatus.	100	
65-14-0	100	Library books and maps.	100	
704-2-0	1500	3. Repairs to buildings.	500	
679-0-0	680	4. Interest on and repayment of debt.	680	
38567-12-0	41540 42280	Total.	39020 39730	
		Capital.		
	1100	1. Lands and buildings.		
		2. Equipment.		
	500	1. Furniture and apparatus.		
		2. Library books and maps.		
		3. Investments.		
225-7-0		4. Other items.		
225-7-0	1600	Total.	---	
38793-3-0	43140 43,880	Total expenditure - ordinary and capital.	39020 39930	
----	---- 2,000	Closing balance.	Nil — 8912	
38793-3-0	43140 45680	Grand total including closing balance.	39020 3081	

Municipal Office,

Gudiyattam, 21-1-1947.

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COMMISSIONER.

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S.No.	Name.	Designation.	Scale of pay.	Pay on 1-4-47	Total for the year.	P.F. Contribution towards bonus.	Dearness allowance. Months	Dearness allowance. Year.
	BIRTHS AND DEATHS.							
	Registration Establishment.							
	Sri M.V.Krishnaswami Iyer.	B & D. Registrar.	30-2/2-40	40	480	** 30	18	216
		Leave allowances.			24 504			11 227
		Conveyance allowance at Rs.4 P.M.			48 552			227
	CHILDWELFARE CENTRE.							
	Mrs.Lilly James.	Mid-wife	25-1/2-35	30	360	23	16	192
	Thayarammal.	Ayyah		7½	90 450	23	16	192 384
		Leave allowances.			23 473	23		19 403
	Allowance to Midwife.	Rs.8/- P.M.						
	BURIAL GROUND ESTABLISHMENT.							
	Watchmen.	2 on Rs.10-4-0 each.		20-8-0	246		32	384
		Leave Allowances.			12 258			19 403
	DRAINAGE.							
	Drain Cleaners.	14 on Rs.12-13-0 each.		179-6-0	2152-8-0		224	2688
		Leave allowances.			108-0-0 ~~2608~~ 2260-8-0			134 2822

S.No.	Name.	Designation	Scale of pay.	Pay on 1-4-47	Total for the year.	P.F. Contribution towards bonus.	Dearness Allowance. Month	year.
	COMPOST.							
	Lorry Driver 1			~~25~~	~~420~~		~~16~~	~~192~~
	Cleaner. 1			12	~~144~~ ~~564~~			~~192~~ 384
	ELEMENTARY EDUCATION.							
	Nellorepet Boys' School.							
1.	Sri S.Ramamoorthy.	Sec. Grade Asst.	25-2/2-45	28 27 from 18-9-47	311	19	16	192
2.	Sri A.K.Narayanaswamy	Higher grade	20-1/2-24-2/3-30	20	240	15	16	192
3.	,, S.Ponnusami Mudalier.	-do-	-do-	28	333	21	16	192
4.	,, A.S.Gopal	-do-	-do-	23	276	17	16	192
5.	,, P.Varadarajan.	-do-	-do-	23	276	17	16	192
6.	,, N.Govindasamy Chetty.	-do-	-do-	24 25 from 6-7-47	295	19	16	192
7.	,, V.Ramanatham Pillai.	Lower grade.	15-1/2-20	20	240	15	16	192
	Duty allowance to Head master.			1				
	Cheruvanki A.D.School.							
1.	Sri M.Ramasami.	Higher grade.	20-1/2-24-2/2-30	26 28 from 1-7-47	321	21	16	192
2.	Sri A.Krishnasamy Chetty.	-do-	-do-	30	360	23	16	192
	Duty allowance to Headmaster.			1				
	Thalayatham Hindu Boys' School.							
1.	Sri V.R.Ramachar.	-do-	-do-	28	336	21	16	192
2.	,, G.T.Subramaniam.	-do-	-do-	30	360	23	16	192
3.	,, P.R.Krishnasamy Iyyer.	-do-	-do-	30	360	23	16	192
	Duty allowance to Headmaster.			1				

S.No.	Name	Designation.	Scale of pay	Pay on 1.4.47	Total for the year.	P.F. Contribution towards bonus.	Dearness Allowance Month	Dearness Allowance Year.
	GOPALAPURAM MUN BOYS' SCHOOL.							
1.	Mr.Mir Aseemuddin.	Higher Grade	20-1/2-24-2/2-30	22	264	17	26	192
2.	Mr.Abdul Vajid Quarshi.	-do-	-do-	22	264	17	16	192
	Duty allowance to Headmaster.			1				
	KASBA HINDU BOYS' SCHOOL.							
1.	Sri M.Doraiswami.	-do-	-do-	23	276	17	16	192
2.	,, T.Narayanan Rao.	-do-	-do-	28	336	21	16	192
3.	,, S.Ranga Pillai.	-do-	-do-	30	360	~~362~~ 23	16	192
4.	,, R.Balasundaram.	-do-	-do-	21	252	16	16	192
5.	,, V.Ramachandram Pillai.	-do-	-do-	21	252	16	16	192
6.	,, P.V.Doraiswami.	-do-	-do-	20	240	15	16	192
7.		-do-	-do-	20	240	-	16	192
	Duty allowance to Headmaster.			1				
	KASBA ADI DRAVIDA SCHOOL.							
1.	Sri T.P.Gandarm Mudaliar.	-do-	-do-	26 25 from 14-1 -47	353	25	16	192
~~2.~~		~~-do-~~	~~-do-~~					
2.		-do-	-do-	20	240	-	16	192
	Duty allowance, to Headmaster			1				
	DHARMAPET MUN.BOYS' SCHOOL.							
1.	Mr.T.Abdul Rahman.	-do-	-do-	28	336	21	16	192
2.	,, Abdul Razack.	-do-	-do-	21	252	16	16	192
3.	Abdul Hafeez Khan.	-do-	-do-	22	264	17	16	192
	Duty allowance to Headmaster.			1				
	THALAYATHAM MUN. BOYS' SCHOOL.		-do-	25				
1.	Mr.A.Abdul Wahid Quarshi.	-do-	-do-	20	215		16	192
2.	,, Syed Imam.	-do-		21 from 5.8-47				

S.No.	Name.	Designation.	Scale of pay.	Pay on 1-4-47.	Total for the year.	P.F. contribution towards bonus.	Dearness allowance. Month	Dearness allowance. year.
	PICHANOOR HIGHER ELT. SCHOOL.							
1.	Sri C.Devarajulu Naidu.	Sec.Grade.	25-2/2-45	27	324	20	16	192
	,, R.William.	-do-	-do-	25	300	19	16	192
	,, N.N.Purushothaman.	-do-	-do-	23 24 from 1-7-47	284	18	16	192
4.	,, P.Ponnusami.	-do-	-do-	28	336	21	16	192
5.	,, C.K.Savalappa.	Higher grade.	20-1/2-24-2/2-30.	28	336	21	16	192
6.	,, A.K.Veeraghavan.	-do-	-do-	20	240	15	16	192
7.	,, K.A.Devarajajulu Naidu.	-do-	-do-	28	336	21	16	192
8.	,, K.Pichandi Mudali.	-do-	-do-	23 24 from 23-6-47	285	18	16	192
	,, V.K.Nagaraja Rao.	-do-	-do-	20	240	-	16	192
	,, G.R.Rangiah	-do-	-do-	20	240	-	16	192
	,, Murugaiah.	-do-	-do-	20	240	-	16	192
	,, S.Vajiravel.	-do-	-do-	20	240	-	16	192
	,, K.V.Ramaswami Iyyer.	Lower grade.	15-1/2-20	20	240	-	16	192
	,, V.I.Manickam.	Manual Trg. Instructor.	Rs.20/-	20	240	-	16	192
	Duty allowance to Headmaster.			3				
	,,	Sec. Grade.	25-2/2-45	25	300	-	16	192
	PUDUPET GIRLS' SCHOOL							
	P.Jesudoss.	Sec. grade.	25-2/2-45	29 31 from 29/10/47,	356	22	16	192
	C.Ammani Ammal.	Higher grade	20-1/2-24-2/2-30	30	360	25	16	192
	T.Venkataratnam ammal.	-do-	25-1/2-24 25-1/2-29-2/2-35	31 33 from 14-10-47	383	24	16	192
	Thenalakshmi.	-do-	20-1/2-24-2/2-30					
	nnabagyam.			23	276	17	16	192
	Krishna Bai.	-do-	-do-	23	276	17	[illegible]	192
	Duty allowance to Headmistress.	-do-	-do-	20	[illegible]	-	16	

S.No.	Name.	Designation	Scale of pay	Pay on 1-4-47	Total for the year	Pro.Fund contribution towards bonus.	Dearness allowance	
							Month.	
SANTHAPET GIRLS' SCHOOL.								
1.	S. Virthambal	Higher grade.	25-1/2-29-2/2-35	35	420	26	16	192
2.	A. Nagarathnam	"	"	31	383	24	16	192
3.	R. Pushpavathi.	"	20-1/2-24-2/2-30	23	292	18	16	192
6.				25 from 24-6-47		16	16	192
4.	D. Saradambal.	"	"	21	261	20	16	192
				22 from 8-6-47				
5.	V. Kaveri Bai.	"	"	26	312			
		Duty allowance to the Headmistree		1				
BOSEPET GIRLS' SCHOOL.								
1.	R. Rathinavathi	Higher grade.	25-1/2-29-2/2-35.	35	450	26	16	192
2.	Y. Chelvamoni.	"	20-1/2-24-2/2-30	20	240		16	192
3.	Aburuba Ammal.	"	"	20	240		16	192
		Duty allowance to the headmistress		1				
NELLOREPET GIRLS' SCHOOL.								
1.	Rose Samuel.	Higher grade.	25-1/2-29-2/2-35.	35	420	26	16	192
2.	S. Leelavathy.	"	20-1/2-24-2/2-30	24	306	19	16	192
				Increment 10-7-47				
3.	K.Rajalakshmi.	"	"	21	252	..	16	192
4.	K.Sakunthalai	"	"	23	276	17	16	192
		Duty allowance		1				
DHARMAPET MUHAMMADAN GIRLS' SCHOOL.								
1.	Ramaswamy.	Higher grade.	"	23	276	17	16	192
2.	Zoran bi.	Lower grade.	20-1/2-25	25	300	19	16	192
3.	Rahamath bi.	Higher grade.	20-1/2-24-2/2-30	22	272	17	16	192
			increment 17-7-47.					
		Duty allowance.		1				
GOPALAPURAM MUHAMMADAN GIRLS' SCHOOL.								
1.	Isha bi.	Higher grade.	20-1/2-24-2/2-30	21	252	16	16	192
2.	Zaibunnisa bi.	"	" increment 15-7-47.	21	260	16	16	192
		Duty allowance.		1				

S.No.	Name	Designation	Scale of pay	Pay on 1-4-47.	Total for the year.	P.F.Contribution towards bonus	Dearness allowance Month.	Dearness allowance Year
	LSYATHAM MUHAMMADAN GIRLS' SCHOOL.							
	ajanbi.	Higher grade.	20-1/2-24-2/2-30	22 17-7-47 23	272	17	-	192
	owlathkan.	"	"	23	276	17	-	192
	Duty allowance.				1			
	TELUGU GIRLS' SCHOOL.							
	H. Sona Bai Ammal.	"	25-1/2-29-2/2-35	28 Increment 1-7-47	344	22	-	192
	.V.SriRangammal.	"	"	23	276	17	-	192
	HIGH SCHOOL.							
1.	Sri M.S.Natesan.	Headmaster.	110-10/2-170	170	2040	128	30	360
2.	,, M.S.Ramachendra Iyer.	1st asst.	65-5/2-100	100	1200	75	18	216
3.	,, A.Krishnan.	2nd. ,,	-do-	100	1200	75	18	216
4.	,, W.C.Sundaranandam.	3rd. ,,	"	75	900	56	18	216
5.	,, K.M.Rajagopalan.	4th "	"	80	960	60	18	216
6.	" S.Sitarama Iyer.	Sec. grade.	30-2/2-50	65	780	49	18	216
7.	,, K.R.Lajhmana Iyyangar.	"	"	65	780	49	18	216
8.	,, M.Gopalakrishnan.	"	"	50	600	38	18	216
9.	,, C.S.Kuppa Rao.	"	"	50	600	38	18	216
10.	,, L.S.Kandasmi Pillai.	"	"	56	602	38	18	216
11.	,, L.S.Kandasami Iyer.	"	"	50	600	38	18	216
12.	,, R.Rangasami Pillai.	"	"	46	552	38	18	216
13.	,, T.R.Subrayan	"	"	46	552	38	18	216
14.	" K.S.SrinivasaThatha Achari	,,	,,	46	552	35	18	216
15.	,, C.S.Neelakanton	,,	,,	32	392	25	16	292
				increment 2-11-47				
16.	,, R.M.Chendrasekaran	,,	,,	36	448	28	16	192
				increment 3-7-47				
17.	,, T.Jogarao	Commercial Instructor	,,	38	463	29	16	192
				increment 1-9-47				
18.	,, R.Krishnasami Reddi	Tamil pandit	45-2/2-75	51	612	38	18	216
19.	,, G.Kariappan	,,	30-2/2-50	30	360	23	16	192
20.	,,	do.	-do-	30	360	-	16	192
21.	,, P.Papa Rao	Telegu Pandit	45-2/2-75.	57	684	43	~~45~~ 18	218
22.	,, K.Ramasastiri	-do-	30-2/2-50	42	504	32	18	216
[illegible]	[illegible] aseem Khon	Urudu Munshi	45-2/2-75	51	612	38	18	216

ELEMENTARY EDUCATION ACCOUNT.

Budget Estimate for 1947 - 1948.

Receipts. Ordinary.

A sum of Rs. 3300/- is expected as government grant under section 37 of the Act.

Owing to the heavy expenditure during the year, a contribution of Rs. 19120/- is expected to be made from the General Account instead of the statutory contribution of Rs. 10210/-

CAPITAL.

No. receipts.

EXpenditure.

House rent. Owing to enhanced rent of the buildings taken on rent a sum of Rs. 2050 has been provided.

Other items. The remmueration paid to sweepers of Elementary schools has been raised with effect from 1-10-46 and provision has been made for the expenditure.

Other items call for no remarks.

Capital.

No expenditure.

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COMMISSIONER

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STATEMENT SHOWING THE AUTHORITY FOR THE GRANTS AND CONTRIBUTIONS FOR WHICH credit IS TAKEN IN THE BUDGET.

Particulars.	Revised estimate for 1946 -47.	Budget estimate for 1947-48.	Authority.
Government grant.			
1) Under sec.37 of the Elementary Education Act.	2823-9-0 2989-6-0	3300	G.O.No.932 Edu.dated 3-5-46. G.O.No.2274 Edu. dated 26-11-46.
ii) Under proviso to sec.37 of the Ely. Education Act.	4323-0-0 2695-0-0	4323-0-0 2695-0-0	G.O.No.783 Edu dated 10-4-46. G.O.No.792 Edu. dated 11-4-46.

COMMISSIONER.

Sc/22/11

GUDIYATTAM MUNICIPALITY.

Heads of account to which the pay of the establishment is debitable.	Description of the posts.	Sanctioned strength in each scale of pay.	Scale of pay
Elementary Education Fund Account.	**Women Teachers**		
	Secondary Grade.	1	25-2/2-45
	Higher grade	6	25-1/2-29-2/2-35
	,,	19	20-1/2-24-2/2-30
	Lower Grade.	1	20-1/2-25.
	Men Teachers		
	Secondary Grade	6	25-2/2-45.
	Higher Grade.	34	20-1/2-24-2/2-30
	Lower grade.	2	15-1/2-20.
	Manual Training instructor.	1	20 (fixed pay)
		70	

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COMMISSIONER.

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1. No of schools on the date of submission of the budget.

No. of schools having the 8th Standard as the highest class.	1
No. of schools having the 5th Standard as the highest class.	15
No. of schools having the 2nd standard as the highest class.	1
Total.	17

2. Total no. of teachers employed in all the schools under the Management of the Local body on the date of submission of the budget, the scales of pay in force and the no. of teachers in each scale.

WOMEN TEACHERS.	Scale of pay.	No.
Secondary grade.	25-2/2-45	1
Higher grade	25-1/2-29-2/2-35	6
-do-	20-1/2-24-2/2-30	19
Lower grade.	20-1/2-25	1
MEN TEACHERS.		
Secondary grade.	25-2/2-45	6
Higher grade.	20-1/2-24-2/2-30	34
Lower grade.	15-1/2-20	2
Manual traning Instructor.	Rs. 20/-	1
		70

4. No. of additional teachers proposed to be employed in (1) existing schools and (ii) schools to be newly opened during the ensuing year and their scales of pay. — Nil.

P.T.O.

22

5. If the pay of the existing teachers is proposed to be revised the total number of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the ~~pr~~ purpose.	No such proposal.

C.R.Narayanaswamy

COMMISSIONER.

Se 22/1

LOCAL ADMINISTRATION DEPARTMENT.

From
Sri C.R.Narayanaswamy, B.A.,
Municipal Commissioner, C1
Gudiyattam.

To
The Secretary to Government,
Education and Public Health
Department, Fort St. George,
Madras.
(Through the Chairman, Municipal
Council, Gudiyattam)

23

13

Rc.B1-451/47 dated 23-1-47.

Sir,

Sub:- Elementary Education Fund - Gudiyattam Municipality - Payment of arrears of dearness allownace - Provision in the Revised Estimate for 1946-47.

Ref:- Govt.Memo No.79359-C-1-46-1-Edn., dated 20-1-1947. not forthcoming

: : : :

ASST. SECRETARY TO GOVERNMENT
5936
27 JAN 1947
EDUCATION AND PUBLIC HEALTH DEPT.

I submit that the Government memorandum No.2 77862-C1-46-1-Edn. dated 18-12-46 has not been received. not forthcoming

I submit that arrears of dearness allowance have been drawn and ~~f~~ paid to all the elementary schools in service during the period from 1-7-44 to 31-12-44 and that provision has been made in the revised budget estimate for 1946-47.

C.R.Narayanaswamy

COMMISSIONER.

VM.24/1.a.

Forwarded

Chairman. 22.1.47

Se 24-1-47

24

Extract of the notes of the L.A. Dept from their file re: the G. fund budget of the M. Cl. Gudiyattam

25

1A

ELEMENTARY EDUCATION ACCOUNT:

	R.E. 46-47	B.E. 47-48
Elementary Education Account	11,595	19,120
Contribution agreed to in 1942-43	10,210	
Contribution agreed in E.E. budget 1946-47	10,210	

With these contributions the E.E. budget as framed by the Cl. balances itself. In 1946-47 a sum of Rs. 8964 is adjusted from the arreal toll compensation grant. The contribution provided in the R.E. for1946-47 may be allowed to stand. In 1947-48 the contribution may be reduced to the usual amount of Rs. 10210. The deficit in the E.E. account (Rs. 8910) may be met from the arrear toll compensation grant in 1947-48.

x x x x

Revised with reference to paras 2-5- and 9 on pages 1-3 ante, the R.E. of the Gudiyattam Municipal Council for 1946-47 under the General-Account-Ordinary closes with a balance of Rs. 9,997, against the prescribed minimum balance of Rs. 9,398. The Council has provided for a capital expenditure of Rs. 2,000 on conservancy improvements from the General-Account. It may therefore be permitted to adjust an equal amount from the arrear toll compensation sanctioned to the Council in the current year. The closing balance will then be Rs. 11,997.

2. Revised with reference to paras 2-6 and 9 on pages 1-3 ante, the R.E. for 1947-8 under the General-Account-Ordinary closes with a balance of Rs. 47,487, as against the prescribed minimum balance of Rs. 12,067. The Council may be asked to open a conservancy fund and lodge in it the unspent portion of its arrear toll compensation,

pto

for utilisation in future years.

3. General financial position: The Cl's ordinary receipts for 1947-8 under the General-Account exceed the ordinary expenditure by Rs. 48,240.

4. The Cl. levies property tax (including education tax) at 23% p.a. which is a farily high rate for a municipality of this type which has only protected water supply and electric lighting but no drainage. If in pursuance of the General decision, the rate of scavenging tax is raised by 1% the total rate will come to 24%.

5. The file may be sent to E and P.H. u.o. for remarks on the portions relating to that department.

(TRUE COPY)

30.1.47

R.D.
30.1.47

~~E&PH~~ (C-1)

1324
4/3

C.No.7250C-4/47
p1c f

B.E. – 1947-48 – E.E. fund – M. Cl. Gudiyattam – Orders passed.

From the D.P.I., R.O.P.No. 57B3/46-47, d/25.1.47.

G.O.(Ms) 39~~8~~ Edn., d/ 4/3/47

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. Cl., Gudiyattam.

para 2(i) on p 12 f

2. R.E. for 1946-47 (i) Credit should be taken for a sum of Rs. 2,000 under the head "Govt. grant to wipe off deficit" with reference to G.O. 8 Edn., d/4.1.47.

[illegible]

(ii) Revised with reference to the orders above, the R.E. ~~of the E.E. fund~~ for 1946-47 of the E.E. fund of the M. Cl., Gudiyattam, is expected to close with a balance of Rs. 2,000. The M. Cl. is requested to refund to Govt the subsidy of Rupees two thousand only sanctioned to it in G.O. 8 Edn., d/4.1.47 and to report the fact to Govt.

para 2(iv) on p 12 f

chd

[illegible]

(iii) The Govt. grant under Secn. 37 of the E.E. Act due to the Cl. last year was disbursed only in 1946-47. If the amount had been drawn last year, the E.E. fund account would have closed with a balance of Rs. 2,824 and a like amount representing the excess subsidy paid towards the grant of dearness allowance to the E.E. staff in 1945-46 would have been recoverable from the Cl. The M. Cl., Gudiyattam, is requested to refund the sum of Rupees two thousand, eight hundred and twentyfour only and to report the fact to Govt.

para 2(v) on p 12 f

chd

chd

(iv) The deficit in the E.E. fund should be avoided by raising the contribution from the El. funds to the E.E. fund ~~from~~ to ~~Rs. 14,419.~~ Rs. 14,619.

①

R.A note on p 8 f

(v) The Cl. is permitted to adjust to its E.E. fund a sum of Rs. 8,964 from the Arrear Toll Compensation Grant sanctioned to it in 1946-47

3. B.E. for 1947-48 (i) The contribution from the El. funds should be reduced from

-8

p2nf

[Rs]. 19,120 to Rs. 10,210.

(ii) In order to avoid a deficit in the E.E. fund the C. should adjust a sum of Rs. 8,912 from the Arrear Toll Compensation Grant likely to be sanctioned to the C. next year.

p2nf

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

below

5. An ~~extract~~ of the remarks of the D.P.I. in paras. 3, 4 & 6 to 9 of his endorsement read above is communicated to the Commr. for information and necessary action.

p1cf

21/2/47

RM 22/2/47

To the Commr.
Gudiyattam Mty
(thro' the C.M.C.)
(with copy of paras
3, 4 and 6 to 9 on p1cf)
" " D.P.I.
" " Examr of L.F.A.
" " A.D.P.H.
" " Accountant-General

Annexure.

	Rs.		Rs.
Opening balance.	Nil	Expenditure.	
Receipts.		1) Staff	
1) Education tax	9,900.	Salaries & allowances Masters	33,080.
2) School fees	300.	Contribution to P.F.	1,080.
3) Other receipts	100.	Edn tax Colln charges	710.
4) Govt. grant		(2) Contingencies & Equipment	
(i) under Secn 39 of the E.E. Act	3,300	Contingencies	
(ii) under the provisos to secn 39 of the Act	7,018.	House rent	2,050.
(iii) Adjustment from A.T.C. Grant	8,912	Other items	1,430.
		Equipment	
5) Contribution from General funds.	10,210	Furniture & apparatus	100.
		Library books & maps.	100.
	39,740	(3) Repairs to building.	500.
Deduct Refunds	—10	(4) Interest on and repayment of debt	680
Total ordinary	~~30,818~~ 39,730	Total	39,730
		Closing balance	Nil
Total including opening balance	39,730		

RM 22/2/47

21/2/47

9

29

Local Administration Department.

From
Sri P. Raja Rao, B.A.,
Municipal Commissioner,
Gudiyattam Municipality.

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

Rc. B3-5216/47 dated 7-8-47.

16

Asst. Secretary to Government
64492
8-AUG 1947
Education and Public Health Dept.

Sir,

Sub:- Elementary - Education fund - Gudiyattam Municipality - Revision of scales of pay additional expenditure - particulars-submitted.

Ref:- Government Memorandum No. 52511-47-1-C1-Edn., dated 26-7-47.

: :

I submit below the particulars called for in the Government Memorandum cited above.

1. The acutal opening balance on 1-4-47 (Elementary Education funds) Rs. 6865-1-9

2. The additional expenditure on account of revision of pay given effect to from 1-1-47.

1-1-47 to 31-3-47	.. 894-0-0	
1-4-47 to 31-3-48	.. 5364-0-0	
	6258-0-0	6258-0-0
Grants to be refunded to Government as per orders of Government on budget estimate. G.O. Ms. No. 398 Edn., dated 4-3-47.		4824-0-0
Total expenditure not provided for in the Budget Estimate.		11082-0-0

(d)

3. Anticipated closing balance at the end of 1947-48. Minus. 4216-14-3

4. Proposals for avoiding deficit.

There is no possibility to increase the taxation. The aggregate rate of tax now levied is 24% per annum. The amounts ordered to be refunded in sub paragraphs (ii) and (iii) of paragraph 2 of G.O. Ms. 398 Edn., dated 4-3-47 have not yet been refunded. The Government may be pleased to allow the Council to retain this amount.

(d)

5. Rate of education tax now levied in the Municipality. 4 per cent per annum.

8/8/47
Commissioner,
Gudiyattam Municipality.

F. 2614.
VM. 8/8.p.

8/8/47

17/10

E. & P.H. (C.1)Dept.

Memo. No. 64492/47-C1 Edn. Dated 6-10-1947.

Sub: E.E. Fund - Municipal Council, Gudiyattam, Revised scales of pay and grant of advance increments to teachers - Additional Expenditure - Provision for - Instructions issued.

Ref: G.O.No.975 Edn. dated 10-5-1947.
G.O.No.1154 Edn. dated 5-6-1947.
From the Commissioner, Gudiyattam Municipality No. 5216/47 dated 7-8-47
G.O.No.2035 Edn. dated 19-9-1947.

The Commissioner and Special Officer, Gudiyattam, Municipality is requested to take immediate steps to give effect to the orders read above. The deficit which may be caused by incurring the additional expenditure involved should be met by an adjustment to the E.E. Ac~~ctx~~, of a sum of Rs. 3006 from the Arrear Toll Compensation Grant, sanctioned to the Council, in the current year, ~~or~~ and by an additional contribution of ~~a like amount~~ Rs. 2400 from the General Account of the Council.

1/10/47

To
The Commr., & S.O. Gudiyattam Mpty.
" Examiner of L.F. Accounts.
" D.P.I.
" L.A. Department.

P.T.O.

2. ~~Hence the E. E. Account for 1946-47 clos~~

As the E. E. Account for 1946-47 closed with a surplus

27g (d) the Council should refund, at once, the sum of Rs. 2824 sanctioned to it as a subsidy in para. 2 (iii) of

27g (d) G.O. No. 398 Edn. d 4.3.47. It should also refund at once, the sum of Rs. 2000 referred to in para 2 (ii) of the G.O. ....

ly
29.9.48

[illegible]

B. E. – 1947-48 – E. E. fund – Ml. cl., Gudiyattam.

C. No. 7250 (?)/47 p.1 c.f. — From the D. P. I., R. O. P. No. 57-B3/46-47, d/25.1.47

18

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

2. R. E. for 1946-47 (i) The cl. may be asked to take credit for a sum of Rs. 2,000 under the head "Govt. grant to wipe off deficit", with reference to G.O. 8 Edn., d/4.1.47. — Not put up

p.7 c.f. — (ii) The credit taken under the head "Contribution from the Gl. funds" is Rs. 11,595 as against Rs. 10,210 in the sanctioned budget. L. A. have agreed to the enhanced contribution. — p.20 c.f. of (V) Extract of L.A.'s note at (1)

p.23 c.f. — (iii) Provision has been made for the payment of the arrears of dearness allowance to the E. E. Staff. The amount has already been disbursed.

(iv) Revised with reference to the suggestions above, the R. E. is expected to close with a balance of Rs. 2,000. The subsidy of Rs. 2,000 sanctioned in G.O. 8 Edn., d/4.1.47, should therefore be recovered. Besides, the cl. is not ~~entitled~~ eligible for a subsidy as the arrears of dearness allowance have been paid to the E. E. Staff. — p.8 c.f. not put up

(v) It is seen that the Govt. grant under Section 37 of the E. E. Act due to the cl. last year was disbursed only in 1946-47. If the amount had been drawn last year, the E. E. fund account would have closed with a balance of Rs. 2,824 and a like amount representing the excess d. a. subsidy paid last year would have been recoverable from the cl. The cl. may be asked to refund this amount also to Govt. — G.O. not put up

(vi) If the suggestions in para (iv) and (v) above are carried out, the R. E. will close with a deficit of Rs. 2,824. This deficit can be avoided by raising the contribution from the Gl. funds by a further sum of Rs. 2,824. L.A. may see.

3. B. E. for 1947-48. (i) The credit ta

2

C) Bud I

p 9 c

for a contribution from the Gl. funds is Rs. 19,120 as against Rs. 10,210 provided in the sanctioned budget for 1942-43. In their note on the Gl. fund budget of the Cl. the L.A. deptt. have stated that the contribution may be restricted to Rs. 10 210 and that the deficit in the E.E. fund avoided by adjusting the necessary amount from the A.T.C. Grant. This may be agreed to.

para 3(ii) on p. 19 of (V)

Extract of LA note at ①

(ii) The B.E. is expected to close with a deficit of Rs. 8912. The Cl. may be asked to adjust a like amount from the A.T.C. Grant.

p 8 c

4. L.A. may see for remarks.

10/2/47

DM
12/2/47
LA

E&P.H. W.O. 7250 C-1/47-1
13/2/47

L.A. Deptt

LOCAL ADMINISTRATION DEPT.
05168
13 FEB 1947
SECRETARIAT, MADRAS

Para 2 (vi) of E&PH. Dept note:- In the circumstances stated by E&P.H. Deptt the contribution from the General to the Elementary Education Fund may be increased by Rs 2824 in 1946-47.

2. Para 3(ii) of the note:- This Deptt has already agreed to the adjustment of Rs 8912 from the arrear toll compensation in 1947-48 towards the deficit in the E.E. account in that year. E&P.H. may issue necessary orders in the matter.

The file may be returned to E&P.H. Deptt u.o. with these remarks.

L.A. u.o. 5168-1 Bud I
18/2

17.2.47

18.2.47

Secy

18.2.47

E. & P.H.

18/2

ASST. SECRETARY TO GOVERNMENT
14442
20 FEB 1947
EDUCATION AND PUBLIC HEALTH DEPT.

E&PH (C-1)

A draft order is submitted. It is since seen that the additional contribution necessary from the Gl. funds in 1946-47 is Rs. 3,024. The contribution from the Gl. funds to the E.E. fund in 1946-47 may be fixed at Rs. 14,619.

20/2/47

3

Bud I C 19

The draft may issue after perusal by L.A.

21/2/47

24/2/47

E&P.H. W.O. 7250 C-1/47-2
22/2/47

DM
22/2/47
LA

L.A. Deptt.
Bud I

LOCAL ADMINISTRATION DEPT.
06447
25 FEB 1947
SECRETARIAT, MADRAS

~~The previous note of this Deptt is on p 2 above. The draft order below may be perused and the file returned to E&PH Deptt.~~ The extra contribution of Rs 200 now asked for may be agreed to in this Deptt. ~~and the [illegible]~~ The draft order may be perused and the file returned to E&PH. Deptt u.o.

26/2/47

ASST. SECRETARY TO GOVERNMENT
28 FEB 1947
16799
EDUCATION AND PUBLIC HEALTH DEPT.

27.2.47

27.2.47

E&P.H.

27/2

L.A. u.o. 06447-1 Bud I
27/2/47

28/2/47

1/3/47

E&PH (C-1)

The draft order may issue.

DM
3/3/47

E.4.H(C1)

C.No. 64492/47 — From the Commr. Gudiyatham Mpty. B3-5216/47 d 7.8.47

~~page 1c f.~~

E.E. Fund. Rel. d. Gudiyatham — Revision of scales of pay. Addl. expenditure.

page 28 (d) — The E.E. Fund budget of the Rel. d. Gudiyatham for 1947-48 was expected to open with a 'Nil' balance ~~and to close with a 'Nil' balance~~. The actual balance on 1-4-47

page 1c f. — ~~is~~ was Rs. 6865. The Council was paid a subsidy of Rs. 2000, towards the payment of dearness

page 27 of (d) — allowance to E.E. staff last year. In para 2 (ii) of G.O. No. 398 Edn. d 4.3.47 the council was asked to refund the amount of Rs. 2000 to Govt. In para 2 (iii) of the G.O. it was also asked to refund a sum

page 27 of (d) — of Rs. 2824 (Surplus towards d.a. for 1945-46); but the amounts have not yet been refunded to Govt. The Council is not eligible for any subsidy in the current year as it is able to balance its budget. It may be asked to refund the amounts of Rs. 4824 without further delay. Revised with reference to the actual balance on 1-4.47 and the refunds to be made, the budget is expected to close with a surplus of Rs. 2041.

6865
4824
2041

page 28 of (d) — 2. The Council incurs an expenditure of Rs. 33,080 on salaries and allowances of teachers. An additional expenditure

page 1c f. — of Rs. 6258 has to be incurred if the revised scales of pay sanctioned in G.O. No. 975 Edn.

not put up
not put up

d 10-5-47 and G.O. No. 1154 Edn. d 5-6-47 are given effect to. The increase in expenditure comes to about 19%. If provision is made for the additional expenditure, the budget will close with a deficit of Rs. 4217.

6258
2041
4217

3. The Council levies education tax at 4% p.a. on the annual rental values of properties, and thereby derives a net ~~in come~~ income of Rs. 9190. If the rate of education tax is enhanced by 1% p.a. from 1.10.47 it would fetch the Council an additional income of Rs. 1149 during the current year and an additional income of Rs. 2298

9900
710
9190

D

The Council levies property tax at 24 p.c. p.a. on the annual rentals, which is beyond the reasonable limit for a municipality of this type. ~~It is doubtful whether it would be possible to enhance the rate of education tax further.~~ L. A. may be requested to advise whether the rate of tax ~~by~~ may be increased by 2 p.c.

4. If the rate of education tax cannot be increased further, the entire deficit of Rs. 4217 may be avoided by a further adjustment of ~~Rs~~ like amount from the Arrear Toll Compensation grant sanctioned to the Council during the current year or by an additional contribution from its general funds. The Council was already permitted to adjust a sum of Rs. 8912/- from the Arrear Toll Compensation grant to its E.E. Fund Account. The question of paying an advance may be considered if either of these is not possible

page 28 of ⓓ

5. The remarks of the A.G. may be intimated to them

A

2.9.47

5/9/47

6/9

LA

E&PH. No.
64492-1(1)
6.9.47

2/9/47

L. A. Dept. (D)

The General Account of the Municipal Council for 1947-48 is expected to close with a balance of Rs. 46,423/ against the required minimum of Rs. 12,067/- This Council has given effect to the revised scales of pay to its staff paid from the general fund and the immediate additional cost on this account is Rs 3,050/- Out of the arrear toll compensation of Rs. 11,918/- sanctioned to the Council in the current year, the Council has ~~has~~ already been permitted to adjust a sum of Rs. 8912/- to the Ele. Education fund. ~~Still~~ A balance of Rs. 3006/- is still available. The deficit of Rs. 4217/- under the Ele. Edn. Acct. referred at 'A' ~~on~~ p. 2 above can be avoided by

33266
9 SEP 1947

AST
179

43,963
2,460
46,423

P ~~R~~
RM
13/9/47

C D

adjusting a further sum of Rs. 3006/- from the arrear toll compensation to the Ele. Edn. Account and by an additional contribution of Rs. ~~1217~~ 1,211/- from the General Account. The rate of tax (24 p.c.) in this Municipality is very high and the question of raising it still further to meet the cost of the revision of scales of pay of the Ele. School teachers may be left to the new Council to come into existence. With these remarks the file may be passed on to Finance Department.

Q
4217
3006
1211
13/9/47

8 SEP 1947
73953

12.9.47

S.S.S.
13.9.47

There is no need to increase the rate of Edn Tax for the present. ~~as the~~ The courses suggested at P and Q above may be adopted

RM
13/9/47
E & PH

L. A. U.O. No. 33266-1D/47
15.9.47.

E&PH. (1)

Please see the remarks of the L. A. Dept. from page 2 ante. For orders whether the proposal to increase the rate of education tax may be deferred for the present.

2. Orders have since been issued in G.O. No. 2035 Edn. d 19.9.47, directing certain local bodies, including the Rd. cl. Gudiyattam, to grant advance increments to the E.E. staff in their employ. The additional expenditure on this item will be about Rs. 1194. The Council may be asked to meet this expenditure also by an additional contribution from the general account.

3. A draft memo. is submitted for approval. L. A. may see before issue

H

36626
3 .. 47

2405
6 OCT 1947

E&PH. U.O. No.
64492-2(1)
1.10.47

29.9.47

3/9/47

1/10/47 3

LA
LA

L.A.U.O.
36626-1.D
4/10/47

Seen

3/10/47

LAD
E & PH

3/10

4

Issue

6/10/47

79473