Scott II-27—15,004—22-3-46.

Ex. H (1947) Department.

MS SERIES.

G.O. NO. 465 Edn

Dated 11-3-47.

[Despatch Abstract.]

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
11	1845	Edn.	24.9.46				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
81	844	Edn.	25.4.47				

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.
R.O.P.No.83-B3/46-47 dated 16th Feb.1947.

ELEMENTARY EDUCATION FUND--Budget Estimate for 1947-48--Municipal Council, Karaikudi.

Submitted.

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPTT. 18 FEB 1947

2. The budget is explained by the Commissioner in his covering letter.

3. It would appear from his explanation on page 3 under Budget Estimate for 1947-48, and para 8, that credit is taken for Education Tax only after deducting collection charges. Collection charges should not be deducted, but shown as "expenditure-ordinary-1.Staff". The full amount of Education Tax should be shown on the receipt side.

4. Credit has been taken for a sum of Rs.12910/- under Government grant under section 37 of the Madras Elementary Education Act and should be reduced to Rs.12,216/- with reference to G.O.No. 1845-dated 24.9.1946.

5. Budget Estimate for 1947-48:-

The credit taken under the head "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.

6. Provision has been made for a capital expenditure of ~~Rs.~~ Rs. 31,500/- mainly intended for buildings and sites for schools. No approved schemes are pending with the Director.

7. Additional accommodation is needed for 3 boys schools. All the 4 girls' schools are housed in rented buildings, 3 of them are reported to be inadequate and unsuitable and one though adequate, unsuitable. 2 Boys' schools should be provided with garden space.

8. Prevocational subject should be introduced in the Higher Elementary school for Boys.

9. 2 more teachers are needed for the Senjai Municipal Boys' school. One Secondary Grade women teacher is needed for the Municipal Girls' school, Muthupuram.

10. Additional furniture is required in 3 Boys' schools.

11. Leave salary and dearness allowance are paid.

For Director of Public Instruction.

To

The Secretary to the Government of Madras,
Education and Public Health Department,
Fort St. George, M a d r a s.

ks.26-2.

E8H(C-1)

This may lie over for three days pending receipt of the file re: Gl. fund budget from the R.A. Dept.

6/8/47

7/8/47

To

The Secretary to Government,
Education & Public Health Department
Fort St. George.

Through

The Director of Public Inspruction,
Madras.

Through

The Chairman, Municipal Council,
Karaikudi.

From

Sri. D. Thangiah B.A.,
Municipal Commissioner,
Karaikudi.

Rc.No.B1. 9812/46 Dated 4-2-47

RP 83-B/46-47
7 FEB 1947
MADRAS

Sir,

Sub: Budget Estimate-Elementary Education Fund-1947-48 - submitted for sanction.

--:--

The Budget Estimate of the Elementary Education Fund of the Council for the year 1947-48 is submitted herewith in duplicate with the prescribed enclosures and copy of the Council's resolution sanctioning it, for favour of Government's sanction under section 38(2) of the Elementary Education Act, 1920.

2. The Council has resolved that the compulsory Elementary Education scheme should be brought into working from the next school year and, to this end, has further resolved to raise the rate of levy of Education Tax, as an addition to property tax, to 20 per cent (from the present rate of 13 1/3%) per half year to meet the increased expenditure consequent thereto. It is requested that the Government may be pleased to accord early sanction for the Council's proposal to introduce compulsory Elementary Education and notify under section 34(1) of the Elementary Education Act 1920 the levy of Education Tax at the increased rate with effect from 1st April 1947, and also sanction the equal contribution payable to the Municipality under section 37 of the Elementary Education Act on the basis of the collection of tax at the above enhanced rate.

3. The additional teaching staff recommended by the inspecting officers of the Education Department are proposed to be appointed immediately and necessary provision for this has been made in the Revised Estimate for the current year, as the Inspecting officers of the Educational Department have remarked that additional staff is necessary to secure the standard of efficiency.

4. Sanction of the Officers of the Eduction Department for the plans and estimates of the capital works provided for will be applied for in due course.

5. The provision made in the Budget in regard to staff, equipment, accomodation etc., is based on the actual requirements of each school and with reference to the recommendations of the inspecting officers.

Commissioner 4/2/47

Forwarded

Chairman 5.2.47

S.S.4-2.

8/2/47

KARAIKUDI MUNICIPALITY.

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND FOR THE YEAR

1947-48.

Actuals of 1945-46.	Revised Estimate for 1946-47.	Heads.	Budget Estimate for 1947-48.	Remarks.
Rs. 3,959	Rs. 3,670	OPENING BALANCE:	Rs. 5,990	
		Receipts-Ordinary.		
12,216	12,400	1. Education Tax.	13,840	
		2. Fines and penalties under the Elementary Education Act.		
		3. Investments realised.		
		4. Income from investments etc.		
		5. School fees.		
		6. Endowments.		
		7. Contributions.		
12	10	8. Other receipts.	10	
	12,910	9. Government grant-		
		(i) Under Sec.57 of the Elementary Education Act.	13,180	
		(ii) Under the proviso to Sec.57 of the Act.		
		10. Contribution from the General Account of the Local body--		
		(a) For payment of temporary allowance of Rs.		
		(b) For other purposes.		
17,350	17,350		17,350	
29,578	42,670	Total.	44,380	
	— 1,270	Deduct Appropriation to Elementary Education Capital.	6,500	
29,578	41,400	Net total.	37,880	

P.T.O

Actuals of 1945-46.	Revised Estimate for 1946-47.	Heads.	Budget Estimate for 1947-48.	Remarks.
Rs.	Rs.	CAPITAL:	Rs.	
	40706	1. Government grants.	38410	
		2. Endowments and contributions.		
		3. Loans.		
3,100		4. Contributions from the General account of the local body-Ordinary.	25,000	Council's Resolution 29 dated 31-1-47.
	1,270	5. Appropriation from Education-Ordinary.	6,500	
		6. Investments made.		
3,100	1,270	Total.	3,15,000	31500/-
32,678	42,670	Total receipts-Ordinary and Capital-	69,380	69910
36,637	46340	Total including opening balance.	75,370	75206
	45646	Expenditure-Ordinary		
		1. Staff.		
25,065	31,970	Salaries and allowances Masters. Clerks and servants.	32,790	Councils Resolution No. 29 dated 31-1-47.
914	950	Contribution to Provident fund.	950	
		Travelling allowance.		
		Stipends for teachers sent for training.		
		2. Contingencies--	530	
1,369	1,820	House Rent.	1,880	
1,689	2,260	Other items.	2,210	
	50	Equipment: Furniture and apparatus.	50	
28	50	Library books and maps.	20	
8	100	Other items.	100	
	150	3. Prizes and scholarships.	150	
979	1,470	4. Repairs to buildings	2950	
		5. Interest on and repayment of debt.		
		6. Investments made.		
30,052	38,800	Total-ordinary charges.	41,080	41610

Actuals of 1945-46.	Revised Estimate for 1946-47.	Heads.	Budget Estimate for 1947-48.	Remarks.
Rs.	Rs.	CAPITAL.	Rs.	
1,447	28880	1. Lands and Buildings	30,000	41610 Council's resolution No. 29 dated 31-1-47.
1,471	1,500	2. Equipment:- Furniture and apparatus.	1,200	
		Library books and maps.	200	
	50	Other items.	100	
		3. Investments made.		
2,918	1,550	Total Capital charges	31,500	41610 31500 73110
32,970	40,350 ~~40,580~~	Total expenditure-Ordinary and Capital.	72,580	
3,667	5,990 5296	Closing Balance.	2,790	2096
36,637	46,340 45646	Total including closing balance.	75,370	75206

45646 40350 5296

Certified that the provision made in the budget in regard to staff, equipment, accommodation etc. is based on the actual requirements of each school, as reported by the Inspecting Officers.

Commissioner 4/2

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND FOR THE YEAR 1947-48.

Summary.

	Opening Balance.	Receipts.	Expenditure.	Closing Balance.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
Ordinary.	5,990	37,880	41,080	2,790	
Capital.	-	31,500	31,500	-	

75206 73110 2096

4/2/47

Commissioner 4/2

Municipal office, Karaikudi,

Explanatory Note of the Commissioner on the Budget Estimate of the Elementary Education Fund for the year 1947-48.

1. The Budget Estimate of the Elementary Education Fund of the Council for the year 1947-48 together with the Revised Estimate for the current year (1946-47) is placed before the Council for consideration and sanction.

2. Before coming to the budget it is necessary to refer in some detail to the actual position at the end of the year 1945-46, and the anticipated position at the end of the current year.

3. The year 1945-46 was expected to close with a balance of Rs.741/- but the actual closing balance at the end of the year was Rs.3667/-. The surplus of Rs.2926 was due to:--

(i) Larger receipt under Education tax than anticipated in the Revised Estimate(Rs.546) and

(ii) Savings in the allotment provided under salaries and allowances, contingencies, etc.(Rs.3248).

The arrears of salary consequent on the revision of the scales of pay of teachers with effect from 1-6-45 could be paid only in the current year and not in 1945-46.

REVISED ESTIMATE FOR 1946-47:

4. The actual opening balance of the year was Rs.3667.

5. 8th standard has been opened in the Senjai School from the commencement of the current school year. Provision has been made for additional teachers already employed and to be employed, during the year in the following schools:

	Already Employed.	To be Employed.
Senjai School	Nil.	2
Muthupatnam Boys School	"	1
Sekkalai school	"	1
Muthupatnam girls school	"	1
9th ward girls' school	"	4
4th ward girls' school	"	1
16th ward girls' school	"	1

The total number of teachers in each grade on date is as follows:

Secondary grade.	9
Higher Elementary Trained	44

A provision of Rs.1870/- has been made in the revised estimate for the payment already made of the arrears of dearness allowance for the period, July 1944 to December 1944, under the sanction in G.O.No.1552 L.A., dated 19-9-1946. Improvements to the Senjai school building provided for the in the budget cannot be taken up for want of necessary technical staff under the municipal engineer to prepare the plans and estimate for the work. The work is provided for ~~xxx~~ in the budget estimate for 1947-48. The preliminaries to be observed before the introduction of compulsory elementary education could not therefore be introduced with effect from the current school year(1-6-1946) as proposed in the budget. The credit taken in the Revised Estimate for contribution under Section 57 of the Elementary Education Act is Rs.12910/- against Rs.11870 anticipated in the budget.

6. The year is expected to close with a balance of Rs.5990/-.

BUDGET ESTIMATE FOR 1947-'48.

7. The closing balance for the current year according to the revised estimate has been adopted as the opening balance for the budget year(Rs.5990).

8. The budget provides for the maintenance of the existing schools, for the employment of teaching staff necessary in accordance with the recommendations of the inspecting officers of the Educational Department and for all obligatory charges. A provision of Rs.11810/- is also made for the payment of dearness allowance during the next year(1947-48)also. The credit taken for the grant from Government under section 57 of the Elementary Education Act,1920 is Rs.13180/-. Credit has also been taken for a contribution of Rs.17550/- from General Fund for ordinary expenditure under the Elementary Education Fund. The net receipt from education tax after deducting collection charges is expected to be Rs.13840/-.

9. Provision has been made for the following capital works:-

Improvements to Senjai school.	Rs.5000/-
Acquisition of land in the Muthu. K.R.V.lay out for Muthupatnam Boys School.	Rs.6000/-
Acquisition of land for the 9th ward girls' school and construction of building	Rs.12000/-
Acquisition of the 16th ward girls' school site and construction of building.	Rs.10000/-
Acquisition of ~~xxxx~~ site for Gandhi School and construction of school building.	Rs. 9000/-

One half of the expenditure on the above schemes is to be met from municipal funds(to be contributed from the General Funds in addition to the contribution of Rs.17550/- made for ordinary expenditure); and the other half is to be claimed as grant from Government. In view of the ~~existing financial position of the Elementary Education~~

existing financial position of the Elementary Education Fund, it is impossible to think of introducing compulsory Elementary Education, unless the fund is strengthened by a substantial additional taxation. As the introduction of the compulsory elementary education is essential for the uplift of the country, and is one of the primary responsibilities of a civic body, the sanction of the council and the Government is solicited to levy the Education tax at 25% of the property and profession taxes from 1-4-1947 instead of the present rate of 1⅔ and 1/3 per cent of the property tax alone.

10. According to the draft budget now submitted the year is expected to close with a balance of Rs.5590/-.

Commissioner.

Karaikudi Municipality.

Scheaule of Establishment. [Enclosure No I]

Elementary Education Staff.

Section.	Order sanctioning the establishment.	Appointments: Designation	Appointments: No.in each category.	Scale of pay.	Pay on 1-4-47.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.Senjai Municipal Higher Elementary School:						
	C.R.229(2) d.9-7-38 C.R.465(5) 29-10-38 C.R.250 d.9-5-40 C.R.604 d. 13-7-40 C.R.399 d.19-6-44 D.E.O.'s No.Rc.5-17 M.43 d. 17-7-44. D.E.O.sRc.755-M-45 d.4-8-45. M.C.R.476 d.1-8-45. M.C.R.755 d.18-12-46	Headmaster.	(1)	30-3/2-45-2/2-55.	33.	
		Assistants Secondary Grade.	(2)	do.	30	(2)
		Assistants Elementary Higher trained.	(4)	23-2/2-45.	26 25 23	(1) (2) (1)
		Fixed contingencies		3	3	
		Duty allowance.		3	3	
2. Sivankoil Municipal Elementary School:						
	C.R.241 d. 25-3-39. C.R.250 dated 9-5-40 C.R.555 " 29-6-40 C.R.604 d. 13-7-40 C.R.464 d. 29-10-38 M.C.R.755 d.18-12-46	Headmaster Secondary Grade.	(1)	30-3/2-45-2/2-55.	33	
		Assistants Elementary Higher trained	(5)	23-2/2-45.	28 32 25 23	(1) (1) (2) (1)
		Fixed contingencies		3	3	
		Duty allowance		3	3	
3. Nallayan Asari street school.	C.R.463 d. 29-10-38 C.R.229(c) d.9-7-38 C.R.250 d. 9-5-40. C.R.604 d. 13-7-40 C.R.351 d. 13-8-38 C.R.18 d.17-1-42. D.E.O's Rc.No.19-47 M.-45 d.10-12-45. C.R.755 d.18-12-46	Headmaster Secondary grade. Assistants Elementary Higher trained Duty allowance. Fixed contingencies.	(1) (4)	30-3/2-45 2/2-~~45.55~~ 23-2/2-45.	33 25 2 3	(4)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
4. Sekkalai Municipal Elementary School.	C.R.148(2) d. 12-5-38. C.R.250 d.9-5-40 ~~C.R.604 d.13-7-40~~ C.R.551 d.13-8-38 ~~C.R.18 d.17-1-42~~ D.E.O's Rc.No. 615-M-44 d~~18-8-44~~ 12-10-44. C.R.755 d.18-12-46 CR.464(1) d.29.10.38 CR.538 d.6.9.44	Headmaster Secondary Grade.	(1)	30-3/2-45-2/2-55	33	
		Assistants Higher Elementary trained.	(2)	23-2/2-45	25(2)	
		Fixed contingencies.			3	3
		Duty allowance.			2	2
5. Muthupatnam Municipal Elementary Boys school.	C.R.229(3)d.9-7-38 C.R.250 d. 9-5-40 C.R.604 d.13-7-40 C.R.397(a)10-9-38 C.R.461(2)29-10-38 C.R.611 d.18-7-42 C.R.945 d.28-11-45 C.R.755 d.18-12-46	Headmaster Secondary grade.	(1)	30-3/2-45-2/2-55.	33	
		Assistants Elementary Higher trained.	(5)	23-2/2-45	25(4) 29(1)	
		Duty allowance			3	3
		Fixed contingencies.			3	3
6. Barathi Municipal Elementary school.	C.R.509 d.24-6-38 C.R.250 d.9-5-40 ~~C.R.604 d.13-7-40~~ C.R.607 d.29-7-39 C.R.506 d.29-7-39 C.R.604 d.13-7-40 C.R.755 d.18-12-46	Headmaster Secondary Grade	(1)	30-3/2-45-2/2-55	33	
		Assistants Higher Elementary.	(2)	23-2/2-45	23(1) 25(1)	
		Fixed contingencies			3	3
		Duty allowance			2	2
7. III ward Municipal Elementary school.	C.R.535 d.8-6-40 C.R.604 d.13-7-40 C.R.250 d.9-5-40 C.R.762 d.14-9-40 C.R.487 d.12-7-41 C.R.755 d.18-12-46	Headmaster Secondary Grade.	(1)	30-3/2-45-2/2-55.	27*	*Existing incumbent only Higher Elementary.
		Assistants Higher Elementary trained.	(2)	23-2/2-45.	25 (1) 23 (1)	
		Duty allowance			2	2
		Fixed contingencies			3	3

(1)	(2)	(3)	(4)	(5)	(6)	(7)
8. Gandhi Municipal Elementary school.	C.R.509d.24-6-39 C.R.532 d.8-6-40 C.R.250 d.9-5-40 C.R.684 d.12-8-39 C.R.604 d.13-7-40 C.R.755 d.18-12-46	Headmaster Secondary Grade (1)		30-3/2-45-2/2-55		23. Existing incumbent only Higher Elementary.
		Assistant Elementary Higher trained (1)		23/2/2-45	25	
		Fixed contingencies.			3	3
9. Residential Elementary school.	C.R.765d.14-11-41 D.P.I's D.Dis. 552/39 d.24-1-39 C.R.25 d.29-1-46 D.E.O's Rc.396-C-45 d.26-11-45. M.C.R.708 d. 25-11-46	Headmaster. Secondary Grade.	(1)	30-3/2-45-2/2-55	33	
		Assistant Elementary Higher trained	(1)	23/2/2/45	23	
		Watchman	(1)	12	12	
		Fixed contingencies			3	3
10. Muthupatnam Municipal Elementary Girls school.	C.R.149(3)12-5-38 C.R.604 d.13-7-40 C.R.427 d.29-12-42 C.R.250 d.9-5-40 C.R.755 d.18-12-46	Headmistress Secondary Grade (1)		30-3/2-45-2/2-55		30
		Assistants Elementary Higher trained	(5)	23-2/2-45	29 (2) 25 (2) 23 (1)	
		Conductress (1)		8	8	
		Duty allowance		3	3	
11. 9th ward Girls Elementary school.	C.R. 3. d.17-1-40 C.R.358 d.30-3-40 C.R.672 d.8-8-42 C.R.250 d.9-5-40 L.Dis.141-C-44 d. 21-7-44. for Inspectress of Girls Schools Madura M.C.R.557 d.6-9-44 Inspectresses L.Dis 14/6-C/44 d.14-8-44	Headmistress Higher Elementary trained	(1)	23-2/2-45	29	
		Assistants do.	(3)	do.	25(1) 23(2)	
		Duty allowance		2	2	
		Conductress	(1)	8	8	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
12. 16th ward Girls Elementary school.	"	C.R.3 d.17-1-40; 760 d.14-9-40; 250 d.9-5-40; 476 d.28-6-41; 599 d.9-5-42; 291 d.20-5-40; 559 d.30-8-41;	Headmistress. Secondary Grade (1) Assistants Elementary Higher. (3)	30-3/2-45 2/2-55. 25-2/2-45	30 25 (1) 25 (2)	
			Conductress (1)		8	8
			Duty allowance		2	2
13. 4th ward girls school.		C.R.216 d.11-5-39 C.R.512 d.24-6-39 C.R.996 d.25-11-39 C.R.559 d.30-8-41	Headmistress Higher Elementary (1)	25-2/2-45	29	
			Assistants Ele. Higher (2)	do.		25(2)
			Conductress(1)		8	8

Commissioner.

Enclosure No.II.

	No.of schools having as the highest class — Standard. VIII.	VII.	VI.	V.	IV.	III.	II.	I.
1.No.of schools on the date of submission of the budget.	1	..	..	12				
2.No.of schools to be opened in the ensuing year.	nil.							
3.Total number of teachers employed in all municipal schools under the management of the local body on the date of submission of the budget.								
(ii) the scales of pay in force; and	Scales of pay prescribed in paragraph 2 of G.O.No.5096 L.& M., dated 7-12-35 with effect from 1-6-45(G.O.Ms.582 Edn dated 15-5-45)							
(iii) the number of teachers in each scale.	Rs. 30-3/2-45-2/2-55..... 9							
	Rs. 25-2/2-45. 44							
(iv) No.of additional teachers proposed to be employed in								
(i) existing schools; and	(i) Secondary grade trained. ~~9~~ 4							
	(ii)Higher Elementary ~~44~~ 7							
(ii) Schools to be opened during the ensuing year and their scales of pay.	Nil.							
5. If the pay of 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 extra provision made for the purpose.								

Commissioner.

(ENCLOSURE NO.IV)

Memorandum explaining marked variations between the actuals of 1945-46, Revised Estimate for 1946-47 and the Budget Estimate for 1947-48.

Head of Account.	Explanation for variation.	
	Revised Estimate for 1946-47.	Budget Estimate for 1947-48.
(1)	(2)	(3)
RECEIPTS.		
Education Tax.	Normal increase in demand.	Normal increase in demand and improvement in the percentage of collection.
Government grant under Section 37 of the Elementary Education Act.	The actual collection of Education Tax during 1945-46 exceeded that provided in the Revised Estimate for the year. Hence credit for a larger grant during 1946-47 based on the actual realisation during 1945-46.	Due to normal increase in the demand and collection of Education Tax.
EXPENDITURE.		
Staff-Salaries and allowances-Masters.	Difference is due to (i) Payment of arrears of dearness allowance for the period July to December 1946 under the sanction in G.O. No. 1552 L.A. dated 19-9-46. (ii) Payment of difference in salaries due to revision of the scales of pay of teachers from 1-6-1945. (iii) Appointment of additional teachers in accordance with the suggestions of the Inspecting Officers.	Provision has been made for the appointment of a music teacher as resolved by the Council and for increments to existing teachers.

P.T.O

22.

From
Sri. D. Thangian B.A.,
Municipal Commissioner,
Karaikudi.

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

Through
The Chairman, Municipal Council,
Karaikudi.

Rc.No. B1. 9812/46 Dated 24-1-47.

Sir,

5937

Sub: Budget Estimate-Elementary Education Fund-1947-48 and Revised Estimate for 1946-47-Provision for the payment of arrear dearness allowance.

Ref: Government memoranda Nos. 77862-C1/46-1 dated 18-12-46 and 79359-1/46 dated 20-1-47.

--

Necessary provision has been made in the Revised Estimate for 1946-47 for the payment of arrears of dearness allowance to the Elementary Education staff. The budget estimate for 1947-48 together with the Revised Estimate for 1946-47 has not yet been submitted to Government. It has been prepared and is pending before the Council for sanction. As directed in the memorandum first referred to above, the provision made in the Revised Estimate for the payment of dearness allowance including arrears of allowance is shown separately in the Revised Estimate.

Commissioner 24/1/47

✓ Advance copy submitted direct to avoid delay.

S.S.24-1.

From
Sri. D. Thangiah B.A.,
Municipal Commissioner,
Karaikudi.

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

Through
The Chairman, Municipal Council,
Karaikudi.

Rc.No. B1. 9812/46 Dated 24-1-47.

Sir,

Sub: Budget Estimate-Elementary Education Fund-1947-48 and Revised Estimate for 1946-47-Provision for the payment of arrear dearness allowance.

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Commissioner 24.1.47

Forwarded
26.1.47 Chairman

S.S.24-1.

26

of the rates of the L.A. dept from there flere 27

Extract from the Budget Estimate for 1947-48 of the Karaikudi Municipal Council.

** ** (15) **

5. Contribution to Elementary Education Account:-

Provision is made for the standard contributions of Rs 17,350 in the R.E. for 1946-47as well as in the B.E. for 1947-48. In addition a sum of Rs 25,000 is proposed to be contributed to the Elementary Education Account - Capital in 1947-48. The contributions provided may be allowed to stand pending examination of the Elementary Education Budget ~~The contribution to the T.P. Acct. in the estimates are necessary and may stand.~~

** ** **

Revised with refce. to paras 2-4 and 7 on pp 1 and 2 ante, the R.E. of the Karaikudi Ml.C. for 1946-7 under the General Account Ordy. closes with a balance of Rs 44,575 without the aid of the arrear toll compensation of Rs 67,174 sanctioned in the current year.

2. The B.E. for 1947-48 revised with refec. to paras 2 -4 and 7 on pp 1 and 2 ante, closes with a deficit of Rs 89,061 against the prescribed minimum balance of Rs 16,265. This is solely due to the provision of Rs 1,82,500 for capital expre. from General funds. It is observed that in the B.E. for 1946 -7 this Council provided for a cpaital expenditure of Rs 1,32,000 from the General acct. ordy. In the R.E. for the year, the provision has been reduced to the small sum of Rs 21800. Similarly, the provision made in the B.E. for 1947-8 is probably an inflated figure and the council may not be able to spend in 1947-48 even half the provision. It may however be allowed to stand. If the council does spend the entire provision and is faced with a deficit in consequnce, it may be permitted to adjust Rs 1,05,326 from the arrear toll compensation accumulations of this year and the next, in order to avoid the deficit and secure the minimum balance.

3. General Financial position. The Council's Ordy. receipts for 1947-8 under the General account exceed the ordy. expenditure by Rs 48,864. The council will levy property tax (including education tax) at 11% p.a. from 1947-48. If, as a result of the general decision the rate of scavenging tax in this mlty. is raised by 1% the total rate will come to 12% p.a. and the Ct will get a recurring addl. income of Rs 14,000. The financial position of the council is satisfactory. It can afford to meet from its funds the extra cost involved in the introduction of the revised scales of pay to its staff.

** ** R.D**
6.3.47

(10) P.H.C(C-1)

B.E. 1947-48 – E.E. fund – Ml. dn., Karaikudi – Orders passed.

C.No. 16532 C-1/47 dt. From the D.P.I., R.O.P.No. 83 B3/46-47, dt. 16.2.47.

G.O.(Ms) 465 Edn. dt. 11.3.1947

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 Ml. dn, Karaikudi.

2. R.E. for 1946-47. The credit taken under the head "Govt. grant under section 37 of the E.E. Act" should be reduced from Rs. 12,910 to Rs. 12,216 with reference to G.O. 1845 Edn., dt. 24.9.1946

3. B.E. for 1947-48. (i) If the dn. requires a subsidy towards the cost of the construction of buildings for ely schools or acquisition of sites for constructing ely school buildings, it should submit an application in accordance with the instructions contained in G.O. 1143 Edn. dt. 11.8.32.

(ii) If the dn. proposes to introduce the scheme of compulsory education in the Mty. it should submit proposals through the D.P.I.

(iii) The Commr. is informed that the rate of the education tax can be revised only with effect from the beginning of a half-year (first April or first October). If the dn. proposes to increase the rate of the tax revised proposals should be submitted ~~in time to be decided before the beginning of the year in which the tax is to be levied~~.

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

5. An extract of the remarks of the D.P.I. in paras 3, 5 and 7 to 16 of his endorsement read above, is communicated to the Commr. for information and necessary action.

Annexure

P.T.O

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Annexure

	Rs	Expenditure	Rs
Opening balance (as revised)	5,296	(1) Staff	
Receipts		Salaries & allowances Masters	32,790
(1) Education tax	14,370.	Contribution to P.F.	950.
(2) Other receipts	10.	Edn. tax - Coln. charges	530.
(3) Govt grant under section 37 of the E.E. Act.	13,180.	(2) Contingencies	
(4) Contributions from the Gl. funds.	17,350	Equipment	
Deduct	44,910	Contingencies	
Amount transferred to Capital.	— 6,500	House rent	1,880.
Total ordinary.	38,410	Other items	2,210.
Capital		Equipment	
Amount transferred from Ordinary	6,500	Furniture & apparatus	50.
Contributions from the Gl. funds	25,000	Library books & maps.	20.
Total ody & Capital	31,500	Other items	100.
Total ody Capital	69,910	(3) Prizes & scholarships.	130.
		(4) Repairs to buildings	2,950
		Total ody	41,610
		Capital	
		(1) Lands and Buildings	30,000
		(2) Equipment	
		Furniture & apparatus	1,200
		Library books & maps.	200
		Other items	100
		Total Capital	31,500
Total including opening balance	75206	Total ody & Capital	73,110
		Closing balance.	2,096
		Grand Total	75,206

DM 11/3/47

Rc.No.B1. 9812/46. Municipal Office, Karaikudi
Dated 21-3-47.

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From

Sri S.N.P.A. Kaviraj, M.A., F.R.A.S. (London)
Commissioner, Karaikudi Municipality,
Karaikudi.

To

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

Through

The Chairman, Municipal Council,
Karaikudi.

3 APR 1947

26 MAR 1947 — Secretary to Government, Education and Public Health Dept.

Sir,

Sub: Budget Estimate-1947-48-Elementary Education Fund.

Ref: G.O.No. (Ms) 465 dated 11-3-47.

Para 2 of the G.O.— Grant under Section 37 of the Elementary Education Act:- The grant due for the year 1945-46 according to the audited accounts is Rs. 12,912-4-0 and an application for sanctioning the balance of grant of Rs.696-4-0 has been submitted to Government through the Examiner of Local Fund Accounts with my letter No.B1. 4929/46 dated 5-3-1947. The credit taken in the Budget submitted by me includes the amount of this supplemental application as well and is therefore correct. The opening balance on 1-4-1947 will then be Rs. 5,992.

C.No. 2556/47

2. I request the Government may be pleased to sanction the payment of the balance of grant urgently, before the close of the year.

SNP Avaiah
Commissioner 24.3.47

Forwarded:
Chairman 24.3.47

S.S.24-3. 24.3.47

32

26

1/4

NR 31/4

p 1 cf

Rec'd 30/3/47

(18) 33 (3)

Subject: B.E - 1947-48 - E.E. Fund. - Grant under section 37 of the Ely. Edn Act. E&P.H C1

Ref: From the Commissioner, Karaikudi mtly No Rc B1 - 9812/46 dated 21.3.47

Endt: 23973 C1-1/47 dated. 31.3.47

Referred to the Exor of L.P Accts for remarks

AO 29.3.47

28/3/47

28/3/47

To

The Exor of L.P Accts

(with cf in orgl to be returned with reply)

C/35

Examiner's Office.

17118 4
26.5.47
p3and

Sub:- Budget Estimate- 1947-48- Education Tax- Karaikudi Municipality.

Ref:- E. and P.H.Memo.No. 23973-C1-1/47, dated 31-3-47.

44938

The collection charges of Rs.696-4-0 on which grant is now claimed by the municipality have been duly taken into account in the education tax statement submitted to Government according to which a sum of Rs.292-4-0 has been drawn in excess under section 37 of the Elementary Education Act as no grant is due on the education tax levied on other lands subsequent to 8-7-41.

There is therefore no question of payment of any additional grant being made by Government to municipality for education purposes.

Assistant Examiner of L.F.Accts.

To

The Secretary to Government,
Education and P.H.Department, Madras.

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(20) 37

Edn & P.H. Dept.
C1.

B.E. 1947-48 — E.E. A Fund - ~~Supplemental grant for~~ — Karaikudi Mty — Supplemental grant in respect of Edn. Tax realised. — Rep.

Ref:- From the Commr., Karaikudi Mty.
R.C.No B.1. 98/2/46 dt. 21-3-47.

Memo:- No 23943-2 C1/47 Edn. dt. 4/6/47)
A copy of the endorsement of the Exr. of L.F.A. No LF/18 dt. 26-5-47, with which the Govt. agree, is Communicated to the Commr. & S.O. Karaikudi Mty.

31/5.

31/5

Note:- After issue the papers may be filed with G.O.No 465 Edn dt. 11-3-47.

31/5. 31/5

To
The Commr. & S.O.
Karaikudi Mty.
(with a copy of
f 5 CF).

From
Sri K.P. Narayana Menon,
Municipal Commissioner & Spl. Officer, Karaikudi.

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

D.Dis.No.7065/47 dated 27-9-47.

ASST. SECRETARY TO GOVERNMENT
5-OCT 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

Sub: Establishment-Karaikudi Municipality-Elementary Education fund-revision of scales of pay-additional expenditure involved.

Ref: Government Memo No.52511/47 -1-0-1 Edn. dated 26-7-47

The particulars are furnished seriatim. The delay is regretted.

1. The actual opening balance of the Elementary Education fund on 1-4-47 as per annual account. ... Rs. 10842--0--0 (Under "Ordinary" Account)

2. Additional expenditure on account of the revision of scales of pay, inclusive of expenditure on giving retrospective effect to the scales from 1-1-47 but not including extra cost due to giving weightage for service. ... Rs. 4100 per year. — Rs. 770

3. The anticipated closing balance for 1947-48 revised with reference to actual balance on 1-4-47. ... Rs. 7640/- 2770

P.T.O

(4) The proposals for avoiding a deficit, if any,	...	On account of the appreciable surplus in the opening balance for the current year there may not be any deficit under the Elementary Education Fund Account in the current year (1947-48), due to giving effect to the revised scales of pay with effect on and from 1-1-1947 and fixing the initial pay of the teachers with reference to their length of service. But there will be a deficit from 1948-49 onwards. The probable ordinary receipts under the account including contribution from General Account and Government contribution under section 37 of the Elementary Education Act is Rs. 39000 and the probable ordinary expenditure will be Rs. 47500. There will thus be a deficit of Rs. 8500/- annually. To meet the deficit and also to provide for normal expansion of schools the percentage of tax will have to be raised, to 20 from 1-4-48.
5. The rate of Education tax now levied in the Municipality.	...	13 1/3% of property tax per half year.

K.S. Nanjundaiah
Commissioner & Spl.Officer

S.S.28-9.

C.No. 79453/47

(Rs. 10842)

To
The Commr. L.S.G.
Karaikudi Mplty.

(Rs. 4870)

(N. el. was permitted to pay advance increments)

4 E Sl. (Edn)

E.E. Fund - Rcd. el. Karaikudi - Revised scales of pay - Additional expenditure -

Govt. No. 975 Edn. dt 10.5.47
" 1154 " dt 5.6.47
" 2035 " dt 19.9.47

From the Commr. Karaikudi Mplty. No. 7065/47 dt 25.9.47

Memo. No. 79453/47 - 1c 1 Edn. dt 16.10.47

The Commr. Karaikudi Mplty is requested to take immediate steps to give effect to the Govt. orders read above. The additional expenditure involved should be met from the opening balance of the E.E Acct. for the current year.

15/10/47

16.10.47
12+14 Nil.

The entire additional expenditure on revising salaries and the payment of advance increments can be met from

42

The opening balance for the current year.
The question of increasing the rate of education
tax may, if necessary, be considered in
connection with the budget estimate of
the Council for 1948-49. The Commr has reported
that the revised scales have not yet been given effect to
11.10.47 by him. The draft above is for approval.

15/10/47

(Separate file in B/2)

B.E. - 1947-48 - E.E. fund - Tk. Cl. Karaikudi.

C.No. 16532C-1/47 From the D.P.I., R.O.P.No. 83-B3/46-47, dy 16.2.47

The R.E. for 1946-47 and the B.E. for 1947-48 of the E.E. fund of the Tk. Cl, Karaikudi call for the following remarks.

2. R.E. for 1946-47 (i) Necessary alterations may be made with reference to the suggestions of the D.P.I. in para 4 of his endorsement on page 1 c.f.

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

(iii) The R.E. is expected to close with a balance of Rs. 5,296

3. B.E. for 1947-48 (i) Credit taken for contribution from the General funds is Rs. 17,350 under "Ordinary receipts" and Rs. 25,000 under "Capital receipts" as against Rs. 17,350 the usual contribution. R.A. have agreed to the enhanced contribution.

(ii) The need for the provision made for capital expenditure "Lands and Buildings" has been explained by the Commr. The provision made (Rs 30,000) may be allowed to stand. The Commr. may however be told that if the Cl. requires a subsidy towards the cost of construction of ely. school buildings, it should submit an application in accordance with the instructions in G.O. 1143 Edn, dy 11.8.32.

(iii) The B.E. is expected to close with a balance of Rs 2096.

4. The Cl. has proposed to introduce compulsory education in the city with effect from 1.6.47 and to increase the rate of the education tax from 13½ p.c to 20 p.c. of property tax with effect from the date on which the scheme of compulsory education comes into force. The rate of the education tax can be increased only with effect from the beginning of a

half-year (1st April & 1st October). The Commr. may be told that proposals for the introduction of the of compulsory education should be submitted through the D.P.I. The position re: the enhancement of the tax may also be explained to the Commr.

5. The Ch. was not paid any subsidy towards the grant of dearness allowance to the E.E. staff either during the current year or in 1945-46.

6. A draft order is submitted.

8/2/47

10/2/47

11/2/47

(27)