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Sectt. H-27—15,004—22-8-46.

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16

Education and Public Health (1947) Department.

MS. SERIES.

G.O. NO. MS. 488 Education

Dated the 13th March 1947

[Despatch Abstract.]

Budget Estimate - 1947-48 - Elementary Education fund - Municipal Council
Dindigul - 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.

658-10

②

1

PROCEEDINGS OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS
R.O.P.No.77 B3/46/47, dated 10-2-1947.

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

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

***

Submitted.

2. The budget has been explained by the Commissioner in his covering letter and his note to the council.

12931

pp 15-17 c/ of ⓐ

3. Revised Estimate for 1946-47.

The revised estimate is less than the sanction accorded in G.O.No.Ms.578, Education, dated 14-3-1946 and may be reduced from Rs.67540/- to Rs.64329/-.

Provision made

p 12 infra

p 17 c/ of ⓐ

4. The credit taken for expenditure under "ordinary" is in excess of the amount sanctioned by Government. Sanction of Government is necessary for the increased expenditure.

5. The revised estimate for 1946-47 closes with a deficit balance of Rs.2210/-

W.P. pending (file in B2)

6. Regarding the adoption of higher scale of pay, kind attention is invited to the Director's letter R.C.No.5397-B5/46, dated 28-10-1946 to Government. Pending sanction of Government the provision made for the purpose may be allowed to stand.

p 11 infra

7. Budget Estimate for 1947-48.

The credit taken under "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.

8. The credit taken for Rs.5000/- under "Capital - Government grant" may be deleted as no application has been entertained and provision made in the provincial budget for 1947-48.

9. The accommodation is inadequate in the case of 3 Boys and 2 Girls' schools and unsuitable in the case of one Muslim Girls' School.

10. The amount provided for under equipment should be utilised in consultation with the Inspecting Officers. One Boys Muslim School and 3 Girls' Schools require additional equipment.

11. Leave salary and dearness allowance are paid.

R. Narasimhan

for Director of Public Instruction

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

m.k.13/2.

SL
13/2

Roc.No.14768/46-B.1

Municipal Office, Dindigul
Dated 21st January, 1947

From
Sri.R.Purushothama Sastri,
Municipal Commissioner,
Dindigul.

P7 B3/46-47
24 JAN 1947

To
The Director of Public Instruction
Madras.
Through,
The Chairman, Municipal Council,
Dindigul.

38

Sir,

Subject:-Budget-1947-48-Elementary Education Fund Account-Dindigul Municipality-Submitted-Director of Public Instruction's Circular letter No.C.8658/B.3 ~~dat~~-46 dated 11-10-46.

With reference to the above, I am forwarding herein the Revised Estimate for 1946-47 and the Budget Estimate for 1947-48 in duplicate showing the details of receipts and charges in reference to the Elementary Education Fund Account of this Municipality in the prescribed statement form.

pp7-8 infra

A copy of my note to the Municipal Council dated 7-1-47 explaining the important features pertaining to the financial position is also enclosed, in duplicate for favour of your perusal along with a copy of the Council's resolution No.2 dated 16-1-1947 (Special Meeting) adopting the Revised Estimate for the current year and the budget for the next year with some modification viz., providing a sum of Rs.10,000/- for construction ~~of~~ and extension of school buildings in 1947-48. The important variations are explained in my note to the Council.

p.5 infra

pp7-8 infra

The statement containing particulars of schools and staff required with reference to Appendix 12 of the Elementary Education rules is also appended on the ~~bake~~ back of the Budget Statement.

p12 infra

Details of budget allotments-explained:

(a) Receipts:- The total demand per year under Education tax at 3% rate on the annual value of properties is expected to show a rise from 1946-47 by about Rs.6 to 7 thousands due to Quinquinnial of property tax registers. For the same reason the grant under Section 37 of the Elementary Education Act will increase itself proportionately. The estimated deficit in 1946-47 and 1947-48 is proposed to be got wiped out by taking credit for a sum of Rs.8,708 in 1946-47 (as against Rs.11,954 in the budget) and Rs.13,064 in 1947-48 against the arrear toll compensation grant sanctioned for the Municipality. Against Capital account, credit for a half grant of Rs.5000 is taken in 1947-48 for building construction as per Council's decision.

(b) Expenditure:

Teaching:

(i) Staff	1945-46 Actuals	1946-47 Revised Estimate	1947-48 Budget
	Rs.	Rs.	Rs.
Salaries & allowances	31,810	36,200	40,600
Dearness "	21,144	23,490	20,570

The increased provision against "Salary" of the staff in 1946-47 and 1947-48, includes an additional allotment of Rs.2400/- in the Revised Estimate and Rs.4,800 in the budget year towards meeting the estimated additional cost of revised scales of pay sanctioned by the Council to take effect from 1-9-46 for which, the approval of the Director of Public Instruction has already been sought.

As for 1947-48, the details are given hereunder:-

p.t.o.

Cost of salary of 102 teachers-as per existing scales of pay i.e. the lower set of scales of pay according to the 1933 G.O. at Rs.2823 P.M.	...	33,876
Additional staff in 1947-48 for 3 more teachers for 9 months 3 x 20 =60 x 9		540
Provision for periodical increments	L.S.	450
Leave Allowance at 2½%	L.S.	875
Additional for extra cost on account revision of scales of pay at Rs.400/- P.M.	L.S.	4,800
		40,541
	or	40,600

Dearness Allowance:- is also provided for as per existing rates in 1947-48. The 1946-47 allotments includes Rs.3675 paid to staff for arrear Dearness allowance due for the period of 6 months ending 31-12-44.

Other Staff:-	Supervisor of Schools at Rs.33 + 4	= 444
	Peon-Behambore Mohamadan school at Rs.12/-	= 144
	Leave allowance at 2½%	= 32
		620

House rent:-

Nine schools are yet housed in rented buildings. There is no single school house with rent free accomodation. The aggregate monthly rent for these 9 buildings now amounts to Rs.220/- P.M. and there is a continous clamour for more rent or need to shift to new school buildings which is likely to involve increased liabilities.

Rent at Rs.220 P.M.	Rs.2,640
Additional providion for flucuations and revision	560 (L.S.)
Total.	3,200

Contingencies.

Sweepers' wages at Rs.35/- P.M.	Rs.420
Conductress wages ~~xxx~~ 6 at Rs.42/-P.M.	Rs.504
Dearness allowance at Rs.96/-P.M.	Rs.1152
Stationery-forms and registers	600
Sewing articles for girls' schools	150
Books, slates to poor children	200
Red Cross and Scout	200
Prevocational subjects	200
Text books-table copies	120
Other unforeseen items	150
	Rs.3,696 or Rs 3,700

The other items do not call for any special mention.

Arrear Dearness allowance paid in 1946-47: In consideration of the Municipality realizing an increased revenue of Rs.3700/- in 1946-47 (Viz.,) Rs.32,000 as against only Rs.28,300 estimated in the budget under the ~~word~~ "Educational tax", The Municipal Council had decided to pay to the teaching staff the arrear Dearness allowance due for the period from 1-7-44 to 31-12-44. The total cost on this account came to Rs.3675 ~~fxxmmxmmtxmfxthm~~ An application has been made to the Accountant General, Madras requesting to adjust a further sum of Rs.3675/- from out of the arrear toll compensation grant to the credit of the Elementary Education ~~Xxxxxxx~~ Fund in addition to a sum of Rs.5,032-10-0 already

---

adjusted by him in 1946-47. These two amounts (Rs.5033+3675) = Rs.8,708 is therefore taken credit of in the Revised estimate 1946-47 under the arrear toll compensation grant to wipe off the deficit in the Elementary Education Account, as against Rs11,954 allowed in the budget for the ~~xx~~ current year. Despite this, the current year 1946-47 is expected to close with a deficit of Rs.2,210 on 31-3-47 which is however made good in the coming year 1947-48 by way of taking credit for a sum of Rs.13,064 against arrear toll compensation grant.

Construction of School Buildings:- The dearth of suitable even at exorbitant rent for housing Elementary School buildings is causing great anxiety to the Municipal Council. ~~Thex~~ It is therefore proposed to make a start at least from 1947-48 for construction of a new school house to the Metturajapatty Elementary School for which a piece of land was alienated several years ago. The estimated expenditure will be Rs.15,000 and it is proposed to provide for it in 2 years (Rs.5000 in 1947-48 and Rs.10,000 in 1948-49). The proposed extension to the Municipal Girls' ~~xx~~ Elementary school in West Car street may require Rs.5,000 in 1947-48. The Council is prepared to meet half the total expenditure of Rs.10,000, in 1947-48 [illegible] ~~The Council is prepared to meet half the total expenditure of Rs.10,000/- in 1947-48~~ from its General Fund Account and the Council wants the other half to be borne by Government as a half grant. With this object in view, the Council has resolved to provide for a capital expenditure of Rs.10,000 in the budget year as can be seen from the resolution passed by it while adopting the budget.

Forwarded

M.S.P. Solai Nadar
Chairman,
Municipal Council, Dindigul.

R Ramaswamy
Commissioner
23.1

Copy of C.R.No.2 dated 16-1-1947

Subject:-Read Revised estimate for 1946-47 relating to the Elementary Education Fund Account of the Dindigul Municipality and the draft budget estimate for 1947-48 with the note of the Commissioner for approval, of the councils

Resolution:- To provide Rs.10,000/- for expenditure under capital account for new school buildings in 1947-48 budget. 50% of the expenditure (Rs.5000/-) to be met from Provincial grants and 50% from general Funds of the Municipality. subject to the above amendments the budget is approved.

Sd/-M.S.P. Solai Nadar
Chairman,
Municipal Council.

/true copy/

Note for the Council:-

Subject:-Budget estimate 1947-48-Elementary Education Fund Account and Revised Estimate for 1946-47

The revised estimate for the current year 1946-47 showing the details of receipts and charges compared with those in the budget 1946-47 and the budget for the next ~~financial~~ year 1947-48 in respect of the Elementary Education Fund account are now prepared and submitted to the Council for consideration and adoption.

Revised Estimate 1946-47:

The financial position of these earmarked fund after revision for the current year 1946-47 is compared with that obtained at the time of framing the budget 1946-47 last year, as shown hereunder:-

	1946-47 Budget	1946-47 Revised estimate
(1) Opening balance at the beginning of the year	Nil	6,921
(2) Total receipts Ordinary & capital (~~opening and closing balance~~)	67,540	68,529
(3) Total charges (~~opening and closing~~ Ordinary & ~~closing~~) Capital)	67,540	77,660
(4) Closing balance	Nil	-2,210

From the above, it will be noted that the income for the year 1946-47 had increased by about Rs.1000. The receipts under Educational tax are expected to fetch an additional revenue of Rs.3,700 due to Quinquinnial revision of property tax registers, and the Government grant with reference to Section 37 Elementary Education Act by about Rs.535. As against this total increased income of Rs.4,235/- the credit taken against arrear toll compensation grant for wiping off the deficit, will stand to reduce itself by Rs.(11,954 - 8,708)= Rs.3,246.

Expenditure: The total expenditure under the ordinary account would mount up from Rs67,540 to Rs.77,660. The sudden leap up expenditure exceeding ~~xx~~ Rs.10,000 is explained below:-

(a) The Council has had to supply additional furniture to schools, due to increased strength and to some extent to replace the old ricketty or broken articles This is an item of expenditure that cannot be postponed A contract has already been entered into for the supply of benches and chairs etc to the value of Rs.3000/- in the current year 1946-47 and this expenditure has to be therefore provided for.

(b) An extension to the Muslim Higher grade Elementary School has had to be urgently carried out towards the end of 1945-46 and the Contractor has to be paid for at least in 1946-47. This work will cost Rs.1200/-. These two items are charged to Capital account.

(c) The Council has decided in 1946-47 to revise the scales of salaries of the teaching staff. The higher sets of scales of pay mentioned to the G.O.of 1933 are sanctioned to take effect from 1-9-46 subject to no payment of arrear increments earned from 1-4-40 to 1-9-46 in lieu of the ~~increments earned from 1-4-4~~ lower sets ~~now~~

of scales now adopted. The Director of Public Instruction ha been addressed to accord his approval and it is awaited. The revision is estimated to involve an additional cost roughly at Rs.400/- P.M. or Rs.4,800/- per year. A sum of Rs.2400/- has to be provided for in 1946-47 to cover the excess expenditure for a period of 6 months from 1-9-46.

(d) The arrear Dearness allowance due for the period from 1-7-44 to 31-12-44 amounting to Rs.3,675 or Rs.3,680/- has been paid to the teaching staff; considering that its ordinary receipts in the current year stand to yield a larger revenue by about Rs.3700/- against Educational tax, than that anticipated in the budget(1946-47).

Thus, in all the total expenditure in 1946-47 is expected to rise by about Rs.10,000 in aggregate, in excess of the budget provision. The Accountant General has been therefore addressed also to sanction an additional sum of Rs.3,675/- from out of the arrear toll compensation grant(Rs.39,004) sanctioned for 1946-47 for this Municipality to enable the Municipal Council to reduce the deficit to some extent at the end of the year 1946-47.

1947-48 Budget: The total receipts and charges for 1947-48 are given hereunder compared with the 2 previous years

	1945-46 actuals	1946-47 Revised estimate	1947-48 Budget.
Opening balance	Rs.9,315	Rs.6,921	-2,210
Total receipts	Rs.61,651	Rs.68,529	Rs.77,650
Total charges	Rs.64,045	Rs.77,660	Rs.75,440
Closing balance	Rs.6,921	- Rs.2,210	Nil.

Receipts:- The revenue under Educational tax shows a rise of Rs.7,600 in the budget year 1947-48 compared with that in 1945-46. Similarly the Government grant under section 37 is likewise expected to show a proportionate rise amounting to Rs.3,400/- compared with 1945-46.

Charges:- The total ordinary expenditure in 1947-48 will be Rs.75,440/- compared with Rs.61,919 in 1945-46 and Rs.73,460 in 1946-47. The increase is mostly due to the revision of scales of pay mentioned above and to the addtional staff to be employed year after year.

The deficit that will be left at the end of the year 1947-48 is made good by taking credit for a sum of Rs.13,064 against arrear toll compensation that will be sanctioned in 1947-48.

The Council's decision is solicited for adopting the budget.

Sd/-R.Purushothama Sastri
Commissioner

/true copy/

9/ ⑥

DINDIGUL MUNICIPALITY

Elementary Education Fund Account -- Revised Budget for 1946-47.

Particulars	Opening balance	Total Receipts	Total Expenditure	Closing balance.
Budget 1946-47	---	67,540	67,540	---
Revised Budget 1946-47	6,921	68,529	77,660	-2,210

RECEIPTS - ORDINARY

Budget for 1946-47 as per G.O.No.578 Edn.Mis.14--3-46	Particulars	Actuals for first 6 months 1946-47	Probable receipts for the next six months	Revised Estimate 1946-47 (Col.3 + 4)
1	2	3	4	5
Nil	Opening balance			6921
28,300	(1) Education tax	905	--	32,000
150	(2) Fines and penalties under the Elementary Education Act	---	150	150
--	(3) School fees	---	--	--
--	(4) Contributions	---	--	--
100	(5) Other receipts	11	89	100
3,478	(6) Compensation grant for loss of Educational tax on profession tax.	3,478	--	3,478
11,200	(7) Government grant under Section 37 Ele.Education Act	---	11,735	11,735
5,608	" under proviso to Section 37 "	2,330	3,278	5,608
7,350	(8) Contribution from the General Account	7,350	--	7,350
11,954	(9) Arrear Toll compensation grant to the credit of Elementary Education Fund covering deficit	---	8,708	8,708
-600	(10) Deduct, Refunds(Taxes)	- 157	-443	-600
----	(11) " Amount transferred to Capital	---	-4,200	-4,200
67,540	Total	13,917	50,412	64,329

RECEIPTS - CAPITAL

--	(1) Government grant	---	---	---
---	(2) Contributions	---	---	----
----	(3) Amount transferred from "ordinary" account	--	4,200	4,200
---	Total	--	4,200	4,200
67,540	Total-Ordinary and Capital	13,917	54,612	68,529
67,540	Grand total-including opening balance	---	---	75,450

10

EXPENDITURE -- 1946-47

Budget 1946-47 as sanctioned in G.O.578,Edn.Mis. dated 14-3-1946	Particulars	Actuals 1946-47 first 6 months	Actuals last 6 months 1946-47	Revised Budget 1946-47	Remarks.
33,800	(1) Staff, Salaries & allowances Masters	16,353	19,847	36,200	
19,810	(2) " Dearness allowance	13,220	10,270	23,490	
620	(3) Clerks and Servants -salary	204	416	620	
400	(4) " Dearness allowance	130	310	440	
2,100	(5) Contribution to provident Fund	---	2,100	2,100	
100	(6) Travelling allowance	---	100	100	
100	(7) Gratuity to teachers	---	100	100	
1,160	(8) Collection charges	---	1,160	1,160	
3,000	(9) Rent to buildings	1,170	1,830	3,000	
3,600	(10) Other items contingencies	1,333	2,267	3,600	
500	(11) Equipment-Furniture & apparatus	---	500	500	
500	(12) " Library books & maps	---	300	300	
250	(13) " Other items	---	250	250	
100	(14) Prizes and scholarships	---	100	100	
1,500	(15) Repairs to buildings	7	1,493	1,500	
67,540	Total - ordinary charges	32,417	41,043	73,460	
	EXPENDITURE - Capital				
---	(1) Lands and buildings	----	1,200	1,200	
---	(2) Furniture-equipment	----	3,000	3,000	
---	Total capital	----	4,200	4,200	
67,540	Grand total(ordinary and Capital)	32,417	45,243	77,660	
---	Closing balance	---	---	-2,210	
67,540	Grand total	---	---	75,450	

Commissioner.

23.1

11/ ⑦

DINDIGUL MUNICIPALITY

Elementary Education Fund Account-Budget Estimate Summary for 1947--48.

Sl. No.	Pariculars	Estimated opening balance for 1947--48	Estimated receipts 1947--48	Estimated expenditure 1947--48	Estimated closing balance on 31-3-48
	Ordinary Account (1947-48)	-2,210	77,650	75,440	----
	Capital Account (1947-48)	---	---	---	-----

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2210
10918

RECEIPTS - ORDINARY

Actuals 1945-46	Revised Estimate	Particulars	Budget 1947-48
9,315	6,921 ✓	Opening balance	-2,210 Nil of the deficit in RE is avoided
26,107	32,000 ✓	(1) Education tax	33,700 ✓
----	150 ✓	(2) Fees and Penalties under the Elementary Education Act	150 ✓
3,478	3,478 ✓	(3) Compensation grant for loss of education tax (on profession)	3,478 ✓
----	100 ✓	(4) Other receipts	100 ✓
11,118	11,735 ✓	(5) Government Grand Section 37 Elementary Education Act	13950 14,500
5,608	5,608	(6) " Proviso to Section 37 of Elementary Edn. Act	5,608 ✓
8,120	7,350 ✓	(7) Contribution from the General Account	7,350 ×
6,975	8,708 69,129	(8) Arrear Toll compensation grant for covering up the deficit	13,064 × 77,400
- 24	- 600 ✓	(9) Deduct - refunds	300
-24	-4,200	(10) " amount transferred to capital	---
- 1,833	vide charge side	(11) Collection charges	(vide charges side)
59,525	64,329	Total	77,650 77100

RECEIPTS - CAPITAL

Actuals 1945-46	Revised Estimate	Particulars	Budget 1947-48
----	---	(1) Government grant	5,000
2,102	---	(2) Contribution against additional Toll compensation	---
24	4,200 ✓	(3) Amount transferred from the ordinary account General Fund account	5,000
2,126	4,200 ✓	Total	10,000
61,651	68,529 ✓	Total receipts Ordinary and Capital	87,650 87100
70,966	75,450 ✓	Grand total including opening balance	85,440 87100

R. Ramaswami
Commissioner
Dindigul Municipality.
2.3.

64329
4200
68529
6921
56

39,004

32000

12

DINDIGUL MUNICIPALITY

ELEMENTARY EDUCATION-BUDGET - 1947-48 - EXPENDITURE-ORDINARY

1945-46 Actuals	1946-47 Revised estimate	Particulars	1947-48 Budget
31,810	36,200	(1) Staff, Salaries and allowances(Masters)	40,600
21,144	23,490	(2) " Dearness allowance	20,570
408	620	(3) " clerks and servants	620
204	440	(4) " Dearness allowance	400
1,766	2,100	(5) Contribution to provident Fund	2,200
---	100	(6) Travelling allowance	100
---	100	(7) Gratuity	200
Vide receipt side	1,160	(8) Collection charges	1,500
2,590	3,000	(9) House rent	3,200
2,822	3,600	(10) ~~Xqux~~ Other items - contingencies	3,700
		(11) Equipment	
---	500	(a) Furniture Etc.	500
---	300	(b) Library book-maps	~~xxx250~~ 500
---	250	(c) Other items	~~xxx100~~ 250
~~1,175~~	~~1,500~~ 100	(12) Prizes etc.	100
1,175	1,500	(13) Repairs-buildings	1,000
61,919	73,460	Total	75,440
		Expenditure-Capital	
---	1,200	(1) Lands and buildings etc.	10,000
2,126	3,000	(2) Equipment, Furniture	----
2,126	4,200	Total	10,000
64,045	77,660	Grand total-ordinary and Capital	85,440
6,921	- 2,210	Closing balance	---- +1660
70,966	75,450		85,440 87100

3-1-51

+2210
-550
+1660

87100
85440
1660

Commissioner
23.1

Statement containing the particulars required under note to Appendix 12 of the rules framed under the Madras Elementary Education Act-accompanying the budget -- 1947-48

	Std. VIII	Std VII	Std VI	Std. V	Std. IV	Std. III	Std. II	Std. I	total
1. No. of schools on the date of submitting the budget	1	Nil	Nil	14	1	Nil	Nil	Nil	16
2. No. of schools proposed to be newly opened in 1947-48 ~~xxxxxxxxxxxx schools on the date of submission of the budget~~	Nil.								

3. Total No. of teachers employed in all schools on the date of submission of the budget			Existing scale	Revised scale
	Secondary grade trained	16	25-2/2-45	30-3/2-45-2/2-55
	Elementary Higher Grade	78	20-~~1~~/2-24 2/2-30	23-2/2-45
	Elementary Lower grade	8	15-1/2-20	20-2/2-24-1/2-28
		102		

Note:- Provision is made in 1947-48 for appointment of 3 more Elementary Higher Grade teachers.

4. No. of teachers to be ~~x~~retrenched in 1947-48 — Nil.

5. No. of additional teachers proposed to be appointed in existing schools — 3 Higher grade teachers on the Revised scale of

(80) C1 13

C.F. 32 (a).

Local Administration Department

From (Name) Sri.R.Purushotama Sastri

Designation Municipal Commissioner,

Station Dindigul.

Received .... Registered ....

To

The Secretary to Government,
Education & Public Health Departme
Thro' Fort St. George, Madras.
The Chairman, Municipal Council,
Dindigul.

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

Enclosures :

Roc No. 14864-46-B.1. dated 24th Janucry 1947.

6041

Sir,

Subject.- ELEMENTARY EDUCATION FUND-Arrears of Dearness Allowance-Provision made in the Revised Estimate 1946-47.-Government memorandum No.79359-6-1-46 Edn-dated 20-1-47.

With reference to the above, I submit that the arrears of dearness allowance to the teachers in elementary schools due for the period from 1-7-1944 to 31-12-1944 have already been paid and the additional expenditure of Rs.3675/- incurred on this account has been duly provided for in the Revised Estimate for 1946-47.

This payment was made since the total receipts against education tax showed an increase of Rs.3,700/- over and above the amount taken credit of in the budget 1946-47 on account of quinquennial revision of taxes that has been given effect to from 1-4-1946.

pp3-4 ante

This fact has been reported in the letter to Government while submitting the Elementary Education budget for 1947-48 through

16

1947-48 will be as shown in the annexure. below

5. An extract of the remarks of the D.P.I. in paras 6 ~~to 10 of his~~ and 8 to 10 of his endorsement read above, is communicated to the Commr., for information and necessary action.

p.t.c.

Appointment
19/3

BM
10/8/47

To the Commissioner
Dindigul City
(Thro' the C.M.C)
(with copy of paras 6 and 8 to 10 on p.t.c.)
" " Accountant General
" " D. P. I.
" " Exr of L.F.A
" " L.A. - dept

Annexure

	Rs
Opening balance (as revised)	Nil.
Receipts	
(i) Education tax	33,700
(ii) Fines and penalties	150
(iii) Other receipts	100
Govt. grants	
(i) Under Secn. 37 of the E.E. Act	13,950.
(ii) under the proviso to Secn. 37 of the Act	5,608.
(iii) Compensation for loss of edn tax levied as surcharge on profession tax	3,478
(iv) Adjustment from A.T.C. Grant	11,404
Contribution from Gl funds	7,350
Deduct Refunds	- 300
	75740
Total ordinary	~~68,090~~ 75440
Capital	
Contribution from the General funds	10,000
Total (Ordy & Capital)	85,440 ~~78,090~~
Total including opening balance	~~78,090.~~ 85,440

Expenditure	Rs
(1) Staff	
Salaries & allowances	
Masters	61,170 (61,170)
Clerks & Servants	1,020.
Contribution to P.F.	2,200.
Travelling allowance.	100.
Gratuity	200.
Edn. tax - Colln charges	1,500.
(2) Contingencies and Equipment	
Contingencies	
Hostel rent	3,200.
Other items	3,700.
Equipment	
Furniture & apparatus	500.
Library books & maps	500
Other items	250
(3) Prizes & Scholarships.	100.
(4) Repairs to buildings.	1,000
Total Ordy	75,440
Capital	
Lands & buildings	10,000
Total ordy & capital	85,440

Closing Balance Nil

BM
10/8/47

LOCAL ADMINISTRATION DEPARTMENT.

9 (10) 17

From
Sri. K.Ramalingam, M.A.,
Municipal Commissioner,
DINDIGUL.

To
The Secretary to Government,
Education and Public Health Dept.
Fort St. George, MADRAS.

L.Dis. No.8477/47 Dated 6th August 1947.

ASST. SECRETARY TO GOVERNMENT
9 - AUG 1947
64429
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

Sub:--ELEMENTARY EDUCATION--Dindigul Municipality--Revision of scales of pay--Additional Expenditure involved--Proposals for meeting the extra cost--Submitted.

Ref:- Government Memorandum No.52611/47-1-Cl Edn dated 26-7-47.

I submit that the extra cost involved in giving effect to the revised scales of pay sanctioned in G.O. No.975 Edn. dated 10-5-47 read with G.O. No.1154, Edn. dated 5-6-47 may be met from the arrear toll compensation grant of Rs.39,004/- sanctioned for this year.

1. The actual opening balance of the Elementary Education Fund on 1-4-47 is Rs.12,807/-. This closing balance was achieved by the transfer of Rs.16,437/- from the arrear toll compensation grant sanctioned during 1946-47.

2. The additional expenditure on account of the revision of scales of pay including the expenditure for giving retrospective effect to the scales from 1-1-1947 for the year works out to Rs.6,315/-

3. The closing balnce for 1947-48 will be nil.

4. Government may be pleased to sanction the utilization of so much amount of the arrear toll compensation grant as will make up the defecit in the Elementary Eduction Fund in 1947-48.

5. The rate of Education tax levied in this Municipality is 3 % per annum on properties and Re. 0-2-0 per annum for every 320 square yds or part there of per annum on vacant lands.

Ramalingam
Commissioner. 7/8

AG 7/8

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

Memo. No. 64479/47-2C1 Edn Dated 3.10.1947.

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Sub: E.E. Fund - Municipal Council Dindigul .... 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 Dindigul ....Municipality No. 8477/47 dated 6.8.47
G.O.No.2035 Edn. dated 19-9-1947.

[illegible] page 1 c.f.

(T)

The Commissioner and Special Officer, Dindigul ....,Municipality, is requested to take immediate steps to give effect to the Govt. orders read above.

The additional expenditure involved should be met ~~by an adjustment to the E.E. Actx, of a sum of Rs......... from the Arrear Toll Compensation Grant, sanctioned to the Council, in the current year, or by an additional contribution of a like amount from the General Account of the Council~~ from the closing balance of Rs.12807 in the E.E Acct. for 1946-47, which should not be readjusted to the A.T.C. grant.

p.22 f.

29.9.47

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

2/10/47

Dt 6/10

EHP. H (C-1)

②

B.E. - 1947-48 - E.E. fund - M.C. Dindigul.

C.No. 12931 C-1/47 p1e.f From the D.P.I., R.O.P-No. 7783/46-47, d/10.2.47.

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

2. R.E. for 1946-47 (i) The credit
p11e.f taken under the head "Education tax" is Rs 32,000 as
p17e.f of (a) against Rs. 28,300 in the sanctioned budget. The
'Y' on p3c.f increase is stated to be due to the quinquennial
revision of property tax. The credit taken may be allowed to stand.

(ii) While passing orders on the E.E. fund budget for the current year, the C. was asked
p.17c.f of (a) to adjust a sum of Rs. 11,954 from the A.T.C. Grant. The credit taken under this head in the R.E. is only
8708 ✓ p11e.f Rs 8,708. As the R.E. is expected to close with a deficit
2210 ✓ p12e.f of Rs 2,210 ✓ the C. may be asked to adjust a sum of
10918
A Rs. 10,918 from the A.T.C. Grant. R-A. may see.

(iii) The need for the provision of a sum
p12e.f of Rs. 4,200 under "Capital expenditure" has been
'X' on p7e.f explained by the Commr. The provision made may be allowed to stand.

p13e.f (iv) Provision has been made for the payment of the arrears of d.a. to the E.E. Staff.

(v) If the suggestion in para 2(ii) above is carried out, the R.E. will close with a nil balance.

(vi) In the audit report of the E.E. fund
para 3 on p1e.f of the C. for 1945-46, it has been suggested that the
of L.f. No. 3468/C-1/47 distributed balance in the E.E. fund on 1.4.46 (Rs 6921) representing the excess amount adjusted from the Arrear Toll Compensation Grant should be readjusted to the credit of the Conservancy fund. If this is done
B the E.E. fund will close with a deficit of Rs 6,921 at the end of 1946-47 which will have to be met by a further additional contribution from the Gl. funds or by adjustment from the A.T.C. Grant. R-A may

see for remarks.

3. B.E. for 1947-48. (i) The credit taken
under the "Education tax" for a sum of Rs 33,700 p11 c.f
(as against Rs. 28,300 in the sanctioned budget for p17 c.f of (a)
1946-47) may be allowed to stand as the increase is
stated to be due to the quinquennial revision of property 'Y' on p3 c.f
tax

(ii) The credit taken under the head
"Govt. grant under section 37 of the E.E. Act" may be
reduced from Rs. 14,500 to Rs. 13,950 with reference to p11 c.f
the credit taken for the Education tax in the R.E.
for 1946-47

(iii) The contribution proposed from the
Gl. funds is Rs. 7,350 the amount provided in the p12 c.f
sanctioned budget for 1942-43. para 3(i) on p1 m.f of (a)

(iv) The cl. proposes to adjust a sum of
Rs. 13,064 from the A.T.C. grant likely to be **C** p12 c.f
sanctioned to the cl. next year. LA may see

(v) For the reason stated in para 8 of the
Director's endorsement on p1 c.f. the credit taken
for a sum of Rs. 5,000 under the head "Capital p11 c.f
receipts – Govt. grant" may be deleted.

(vi) The provision made for a sum of
Rs 10,000 under the head "Capital expenditure" p12 c.f
is for the construction of ~~an~~ a building for an ely.
School. The Director has pointed out that the
accommodation provided for some schools is para 9 on p1 c.f
inadequate. The provision made for the capital p12 c.f
expenditure may be allowed to stand if LA agree **D**
to the entire expenditure being met from the
Gl. funds.

(vii) Revised with reference to the suggestions
above and presuming that the R.E. will close with a
nil balance at the end of 1946-47, the B.E. for ✓
1947-48 is expected to close with a balance of Rs. 1660. p12 c.f

(viii) The suggestion of the D.P.I. in para ~~5~~ 6 p1 c.f

of his endorsement on p1 c.f. may be accepted

4. The cl. 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.

5. LA may see for remarks.

18/2/47

18/2/47

E&P.H. WO.
1293 C-1/47-1
21/2/47
(with linked file
3468 C-1/47)

LOCAL ADMINISTRATION DEPT.
05976
21 FEB 1947
SECRETARIAT, MADRAS

M.A.D
21/2

20/2/47 LA

L.A. Deptt
Bud II

This may lie over till the
general Budget file of the Dindigul
Municipal Council is received back
from E & P. H. Deptt or till 1-3-47
whichever is earlier.

24.2.47.

25.2.47

S.S.S.
24.2.47

The general Budget file
has since been received back from
E & P. H Deptt.

2. The contributions shown
in the Ele. Edn. Budget and those
provided for in the General Budget
are the same viz Rs. 7,350 for each
of the two years 1946-47 and 1947-48.

3. A on page 1 above:- This deptt
may agree to a sum of Rs. 10,918 of the
arrear toll compensation being adjusted
to the Ele. Edn. Fund in 1946-47, instead
of Rs 8708 taken credit for by the Council

4. B. on page 1 above:- In view
of the deficit anticipated in the Ele.
Edn. Fund in 1946-47 as a result of the
readjustment of Rs 6921 from E.E. to Conservancy fund, ~~it seems~~ it seems
unnecessary to ask the Council
to refund a sum of Rs. 6921 of the
arrear toll compensation adjusted
to the Ele. Edn. Fund in 1945-46 to

M

7/3

C1

the General Account (Conservancy Fund).

5. C. on page 2 above:- The Ele. Edn. Acct. for 1947-48 is expected to close with a balance of Rs. 1660. It seems therefore sufficient to permit the Council to adjust a sum of Rs. 11404 of the arrear toll compensation to the Ele. Edn. Acct. instead of Rs. 13,064 taken credit for in the Ele. Edn. Budget.

Under the existing orders the ar. t.c. can be used only to the extent necessary to avoid the deficit. The contn from ar. t.c. may be limited to Rs 11404.

13064 t.c.
1660
11404

6. D. on page 2 above:- In the Ele. Edn. Budget received with the General Budget the Council has taken credit for a Govt. grant of Rs. 5,000 and for a contribution of Rs 5,000 from the General Account towards the capital expenditure of Rs. 10,000 provided in the Budget. This deptt. may agree to this entire Capital expenditure being met from the General Account in the first instance on the understanding that the Council will be given a half grant when funds become available.

M

6.3.47

7.3.47

6.3.47

With these remarks the file may be retd. to Edn. & P.H. Dept.

S.S.S.
6.3.47

6.3.47
7

Secy

7.3.47

7/3

E. & P.H. L.A. uo No 5976-1 Budg II
7.3.47.

E&PH (C-1)

The suggestions of the L.A. deptt in paras 2-4 of their note above, may be accepted.

2. ~~[illegible]~~.
~~[illegible]~~ 'M' above. It cannot be definitely stated whether a subsidy will be sanctioned to the cl for

(14)

~~the~~ construction of ely. School buildings. The cl. may be told that the question of sanctioning a subsidy will be considered on applications being made and funds being available.

3. A draft order is submitted. Finance may see before issue.

E & P.H. U.O.
12931 C-1/47-2
10/3/47

9/3/47

10/3/47

10/3/47

Finance

ASST. SECRETARY TO GOVERNMENT
14759
11 MAR 1947
FINANCE DEPARTMENT

Fin. (Exp. A)

May be perused and returned to E. & H.

Fin. u.o. 14759 Exp. A-1.
11/3

11.3.47

A.O.
11.3.47

E & H.

Issue

12/3/47

ASST. SECRETARY TO GOVERNMENT
20234
12 MAR 1947
EDUCATION AND PUBLIC HEALTH DEPT.

15

E & H (C1)

C. No. 64479/47

From the Commr. Dindigul Mpty. L. Dis. 8477/47 d 6-8-47

E. E. Fund. – Mpl. Cl. – Dindigul. Revised scales of pay. Additional expenditure.

page 16 of (A)

page 16 ff

para 4 on p. 32 of (A)

page 16 of (A)

The E. E. Fund budget of the Mpl. Cl. Dindigul for 1947-48 was expected to ~~open~~ with a Nil balance and to close with a Nil balance. The actual opening balance on 1-4-47 was Rs. 12,807. The council was not paid any subsidy towards the payment of dearness allowance to its E. E. staff last year. Nor is it eligible for a subsidy this year as it is able to balance its budget.

page 16 of (A)

page 1 c.f.

(Ascertained from L.A.)

2. The Council incurs an expenditure of Rs. 61,170 on salaries and allowances of teachers. An additional expenditure of Rs. 6315 has to be incurred if the revised scales of pay are given effect to. Provision has also to be made for a sum of Rs. 2970 towards the grant of advance increments to the E. E. staff. The increase in expenditure comes to about 15 o/o. If provision is made for the additional expenditure the budget will close with a surplus of Rs. 3522.

6315	12807
2970	9285
9285	3522

page 1 c.f.

page 16 of (A)

3. The council levies education tax at 3 o/o p.a. on the annual rental values of [illegible] properties and thereby derives a net income of Rs. 32,200. If the rate of education tax is enhanced by 1 o/o p.a. with effect from 1-10-47 it would fetch the council an additional income of Rs. 5,367 during the current year and an additional income of Rs. 10,733 p.a. The council levies property tax at 19 7/8 o/o p.a. on the annual rental values. [illegible]

(Ascertained from L.A.)

page 1 c.f.

16437 M'as p. 3 of (A)
10918
5519

4. The Commr. Dindigul Mpty. states that the actual opening balance of Rs. 12,807 was achieved by an additional adjustment of a sum of Rs. 5519 from the Arrear Toll Compensation grant sanctioned to the council for 1946-47. Had the adjustment been limited to the sum

2

C1

of Rs. 10918, as approved in G.O. No. 488 Edn. d/- 13.3.47, the opening balance on 1-4-47 would have been reduced to Rs. 7288, in which case the B.E. for 1947-48 will close with a deficit of Rs. 1997. In view of the excess adjustment made from the A.T.C. grant in 1946-47, there seems to be no need to enhance the rate of education tax at present. The question of increasing the tax may, perhaps, be examined in connection with the B.E. for 1947-48. The council may be asked not to readjust the excess amount of Rs. 5519 to the general account.

para 2 on page 15 (A)

13807
7288 ✓
5519
[illegible]
1997 ✓

19-9-47

48-49

K

15.9.47

17/9/47

S. L. A. may see for remarks.

19-9-47

S

LA

E & P.H. U.O. No. 64479-1 C1 22-9-47

LA Dept (C)

LOCAL AD[illegible] DEPT.
35197
23 SEP 1947
SECRETARIAT, MADRAS

Please see the note of E & P.H Dept. at pp. 1.2 above.

CMS

The council has given effect to the revised scales of pay to its general staff. The estimated closing balance under general account in 1947-48 after meeting the immediate addl. cost in giving effect to the revised scales of pay is Rs 60835 ~~Rs 71542~~. There is no ~~No~~ need to increase the rate of edn. tax at present. The suggestion of E & P.H Dept at 'K' above may be accepted and the file returned to that Dept. no.

75013
14178
60835

R 25/9/47

CMS 24/9/47

25/9/47

R 25/9/47 E & P.H

E & P.H (C1) L.A. No. 35197-1 C 26.9.47

26/9

A draft memo. is submitted below for approval.

29.9.47

3/10/47

2/10/47 8

ASST. SECRETARY TO GOVERNMENT
36920
27 SEP 1947
EDUCATION AND PUBLIC HEALTH DEPT.