

E. & P. H.

(1947) Department.

(MS). SERIES.

G.O. NO. 507 P. Tan.

Dated 14th March, 1947.

[Despatch Abstract.]

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

ENDORSEMENT R.O.P.No.89-B.3/46-47 dated the 10th February 1947.



Elementary Education Fund - Budget Estimate for
1947-48 - Municipal Council, Palamcottah:

SUBMITTED.

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

3. 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.

P.T.O.

4. Equipment is inadequate in one girls school.
5. Leave salary and dearness allowance are paid.

R. Narasimhan
for Director of Public Instruction.

To
The Secretary to Government,
Education and Public Health Department.
KAN.13/2

sol
10/2

B.1. 9101/46.

Municipal Office, Palamcottah,
Dated 21st December, 1946.

From

Sri. C.E. Rangavadivelu, B.A., B.L.,
Commissioner, Palamcottah Municipality,
Palamcottah.



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

The Chairman, Municipal Council,
Palamcottah.

The District Educational Officer, (WEST)
Tinnevely.

The Director of Public Instruction,
M a d r a s.

Sir,

Sub:- Budget - Elementary Education Fund -
Revised Estimate for 1946--47 and
Budget Estimate for 1947--48.

pp 7-9 infra
I submit herewith copy of the Revised Estimate
of receipts and charges for 1946--47 and the Budget Estimate
for 1947--48 relating to the Elementary Education fund
account of this Municipality in duplicate for favour of
your approval.

pp 5413 infra
A copy of the resolution of the Council sanctioning
the same is also submitted.

C. E. Rangavadivelu
Commissioner. *23/12-*

Forwarded.

P. T. Subramanian Pillai
Chairman. *23-12-46*

ps/21.12.46

U
25/12

(Receipt)

Actuals or 445-46	Revised Estimate for 446-47	Particulars.	Budget Estimate for 447-48
	2406	Opening Balance	2406
5891	5860	Education Tax	5840
		Other Receipts	11.68
		Government Grant	
4476	5860	Under Section 37 of the Elementary Education Act	5750
		Under proviso to Sec. 37 of the	5600
1423	1430	Elementary Education Act.	1430
5522	10060	Grant for the deficit	
3700	4440	Contribution for General fund	12810
	27650	Scholarship.	8580
-	- 2406	Amount transferred to G.F.	27090
- 30	- 260	Deduct repairs	- 200
	2666	Amount transferred to Capital	
20982	24984	Total	25630
		Receipts (Capital)	26890
		Government Grant	
		Add amount transferred for Ordinary	
20982	24984	Total receipts Ordinary & Capital	26890
26770	27390	Grand total including opening Balance	25630
			26890

Elementary Education Budget 467-48
(Expenditure)

Actuals of 465-46	Revised Estimate for 466-47	Particulars	Budget Estimate for 467-48
		Ordinary	
		Staff	
11774	12120	Wages	13400
8958	10000		8840
481	700	Contribution to P. F.	800
370	700	Education tax Collection charges	630
		Contingencies	1260
745	1490	House rent	1010
460	630	other items	650
		Equipment	
776	800	Furniture & apparatus	200
76	100	Library Books & maps	100
391	300	other items	400
-	50	for Scholar Ships	30
332	500	Repairs to buildings	200
24363	27390	Total	25630
		Expenditure (Capital)	26890
		Lands & Buildings	
24363	27390	Total	26890
2406	N/A	Closing Balance	N/A
26769	27390	Grand total including closing Balance	25630

Statement showing the closing Balance of 45 Revised Estimate
for 466-47 and the Budget Estimate for 467-48.

Particulars	Revised Estimate for 466-47	Budget Estimate for 467-48
Opening Balance	2406	-
Receipts	24984	25630
Total	27390	25630
Expenditure	27390	25630
Closing Balance	-	-

Statement showing the Closing Balance of 45 Revised
Estimate for 466-47 & the Budget Estimate for 467-48
Elementary Education fund (Capital)

Particulars	Revised Estimate for 466-47	Budget Estimate for 467-48
Opening Balance	-	-
Receipts	-	-
Total	-	-
Expenditure	-	-
Closing Balance	-	-

Highest classes.	No. of schools	No. of schools on the date of Submission of the Budget	No. of schools to be opened during the ensuing year	Total No. of teachers employed in all the schools under the local body on the date of Submission of the Budget.	Schedule of pay in force.	Total No. of teachers in each scale.	No. of additional teachers proposed to be employed (1) in the existing school (2) schools proposed to be opened & the scales of pay.	By the pay of teachers proposed to be increased full particulars of the minimum additional provision made for the purpose.
Eight Standard	1				(1) Secondary Grade 25 - 2 1/2 - 45			
Seventh	1				(2) Elementary Higher Grade 20 1/2 - 24 - 24 1/2 - 30	(5) 9		
Sixth	1				(3) Lower 15 - 1 1/2 - 20	(2) 30		
Fifth	6	8	Nil	43	(4) Music Teacher 14 - 1 1/2 - 24	(3) 2		
Fourth	1					(4) 2	Nil	Nil
Third	1							
Second	1							
First	1					43		

C. S. Kangan
 23/12
 Commissioner

Serial No.	Name of Schools.	No. of Teachers.	Salaries			allowance			Leave Salary.			Provident fund Bonus.			House Rent			Other items			Total		
1	Kolkharabulani School	5	1438	-	-	960	-	-	66	-	-	90	-	-	168	-	-	48	-	-	2770	-	-
2	Town Boys school	7	2060	-	-	1344	-	-	98	-	-	127	-	-	360	-	-	48	-	-	4037	-	-
3	Vannarpit. old school	4	1344	-	-	768	-	-	62	-	-	84	-	-	168	-	-	48	-	-	2474	-	-
4	Vannarpit. New School	5	1320	-	-	960	-	-	72	-	-	82	-	-	240	-	-	48	-	-	2722	-	-
5	Palayam Pachai School	2	540	-	-	384	-	-	26	-	-	33	-	-	72	-	-	48	-	-	1103	-	-
6	Seavenger Colony School	2	516	-	-	384	-	-	24	-	-	32	-	-	-	-	-	36	-	-	992	-	-
7	Muttia Est.	1	228	-	-	192	-	-	10	-	-	14	-	-	-	-	-	-	-	-	444	-	-
8	Jailoring Est.	1	252	-	-	192	-	-	16	-	-	16	-	-	-	-	-	-	-	-	476	-	-
9	Town Girls School	11	3488	-	-	2496	-	-	156	-	-	219	-	-	-	-	-	120	-	-	6479	-	-
10	Vadakkumpit. Girls school	5	1608	-	-	1152	-	-	70	-	-	101	-	-	-	-	-	60	-	-	2991	-	-
		43	12794	-	-	8832	-	-	600	-	-	798	-	-	1408	-	-	456	-	-	26488	-	-

21,126
6950
27,576

12,794
8,832
21,626

24,370
4476
29,846

C. S. K. G. A. S.
Commis.
23.12.46

(a) 13

RESOLUTION NO. 36

Revised Budget Estimate for 1946--47 and the Budget Estimate for 1947--48 and the proceedings of the Budget Committee dated 12-12-46 thereon.

...

Approved.

Resolved to increase the Education Tax. by 25 per half year and water Tax by 15 per half year from 1944-1947.

...

Sd. P.T.Subbiah Pillai,
CHAIRMAN.

TRUE COPY

METR/23--12--46.

CCITT SLONE R.

$$28 \overline{) 12}$$

Statement Showing the Closing Balance of the Revised Estimate for 1946-47 and the Budget Estimate for 1947-48

Particulars	Revised Estimate for 1946-47	Budget Estimate for 1947-48
Opening Balance	2406	—
Receipts	24984	25630
Total	27390	25630
Expenditure	27390	25630
Closing Balance	—	—

Statement Showing the Closing Balance of the Revised Estimate for 1946-47 and the Budget Estimate for 1947-48
Elementary Education fund (Capital)

Particulars	Revised Estimate for 1946-47	Budget Estimate for 1947-48
Opening Balance	—	—
Receipts	—	—
Total	—	—
Expenditure	—	—
Closing Balance	—	—

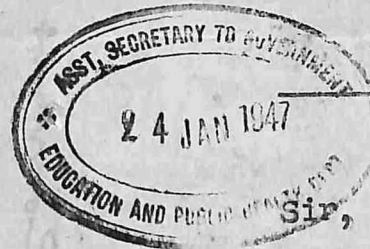
C. S. Kumar
23/12
Commit

Highest classes.	No of Schools.	No of schools on the date of submission of the Budget.	No of schools to be opened during the ensuing year.	Total no of teachers employed in all the schools under the local body on the date of submission of the Budget.	Schedule of Pay in Force.	Total number of teachers in each scale.	No of additional teachers proposed to be employed in the existing schools	9th pay of teachers proposed to be increased full particulars of the provision made for the purpose.
Eight Standard.	1							
Seventh "	—							
Sixth "	—							
Fifth "	6	8	Nil	43	1) Secondary Grade 25-2 1/2 - 45 2) Elementary Higher Grade 20-1 1/2 - 24-3/2 - 30. 3) Elementary Lower 15- 1/2 - 20. 4) Music Teacher 19- 1/2 - 24.	(1) 9 (2) 30 (3) 2 (4) 2 43	Nil.	Nil.
Fourth "	—							
Third "	1							
Second "	—							
First "	—							

E. Langravie
Commr 23/12

From
Sri.C.E.Rangavadivelu,
B.A., B.L.,
Commissioner,
Palancottah Municipality,
Palancottah.

To
The Secretary to Government,
Education and Public Health
Department,
MADRAS.
Through
The Chairman, Municipal Council,
Palancottah.



Bl.28/47 dated 17th January 1947.

Sir,

5333

Sub:- Elementary Education Fund-Palancottah Municipality-Arrears of Dearness Allowance-Information submitted.

Ref:- Government Memorandum No.77862-C-1-46-Edn dated 18--12--46.

....

I submit that the arrear dearness allowance for the period from 1--7--44 to 31--12--44 has already been paid to all Elementary School Establishment under the control of this Council and the expenditure has been included in the Revised Estimate for 1946--47 in the statement. A sum of Rs.1,300/- has been paid for the payment of arrear dearness allowance to Elementary School teachers in the Revised Estimate for 1946--47.

METR/17--1--47

24
27/1/47

FORWARDED.

C. E. Rangavadivelu
20.1.47
COMMISSIONER.

P. T. Subbiah
CHAIRMAN. 21.1.47

Extract of the note of the L.A. Deptt from their file re: Gl fund budget of the M. C. Palamcottah

ELEMENTARY EDUCATION ACCOUNT: Provision has been made for a contribution of Rs. 4,440 in the A.E. for 1946-47 against Rs. 3,700 approved in the sanctioned budget of the council for 1946-47. In the B.E. for 1947-48 provision has been made for a contribution of Rs. 12,810 against the contribution of Rs. 3700 approved for 1942-43 which should generally be taken as the standard. In spite of the proposed increase in the rate of Education tax by 1/2 p.a. per half year from 1-4-47 the enhanced contributions provided in the R.E. and B.E. are necessary to balance the Ele. Edn. Account. Apparently credit has not been taken for the increased rate of Edn. tax. The contribution proposed may be allowed to stand pending the issue of orders on the Ele. Edn. budget for 1947-48.

Revised with reference to paras 2, 3, and 7 on pp 1-3 above, the R.E. of the Palamcottah Municipal Council for 1946-47 under the General Account - Ordinary closes with a balance of Rs. 21,337. Out of the arrear toll compensation of Rs. 27,086 sanctioned to the Council in the current year, the Council has been ordered to adjust Rs. 10,060 to the Ele. Edn. Account. It may utilise the balance of Rs. 17,026 on conservancy improvements.

2. The Council has resolved to raise the rate of Edn. tax from 1/2 to 1 p.a. per half-year from 1-4-47 but credit has not been taken in the Ele. Edn. budget for 1947-8 for the consequent increase in revenue. The tax now levied at 1/2 p.a. per half year fetches a revenue of Rs. 5,840. This will be double if the tax is levied at 1 p.a. per half year. In the B.E. for 1947-48, the Gl. has made provision for a contribution of Rs. 12,810 from the Genl. account to the Ele. Edn. Account. The contribution may be reduced by Rs. 5,840, that is by the amount of additional revenue the

t.o.

Council will get by the increase in the rate of education tax. Revised with reference to this and to the alterations proposed in paras 2-4, 7 and 8 on p. 1-4 above, the B.A. for 1947-48 under the General Account-Ordinary closes with a balance of Rs. 3,097 as against the prescribed minimum balance of Rs. 3,390. The Council may be permitted to make good the deficiency in the minimum balance by adjusting Rs. 5,293 from the arrear toll compensation of Rs. 27,086 that may be sanctioned next year. The balance of the compensation will be available to the Council for effecting conservancy improvements.

4. General financial position: Judged from the B.A. for 1947-48 the Council's annual receipts under the General Account-Ordinary falls short of the expenditure under the account by Rs. 3,240. The Council has decided to increase the rate of property tax (including education tax) from 16% to 18% per annum with effect from 1-4-47. It will be increased to 19% as a result of the general decision the rate of scavenging tax is increased by 1% p.a.

X X X
(TRUE COPY)-

S. S. RD
22.1.47 22.1.47

5/1/48 B.E. - 1947-48 - E.E. fund - M. cl.
Palameottah - Orders passed.
G.No. 12930 C-1/47 From the D.P.T., R.O.P. No. 89 B3/46-47 d/10.2.47
pp1-207 G.O (M) 507 Edn. d/14.3.47

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. Palameottah.

2. R.E. for 1946-47. The cl. is permitted to adjust to its E.E. fund a sum of Rs. 10,000 from the Arrear Toll Compensation grant sanctioned in the current year.

3. B.E. for 1947-48 (i) The Govt. approve under section 35 of the M.E.E. Act, the proposal of the M. cl. Palameottah, to raise the rate of the Education tax levied in the Municipality from one percent of property rentals per annum to two percent p.a. with effect from 1.4.47. The credit taken under the head "Education tax" should be raised from Rs. 5,840 to Rs. 11,680.

(ii) In view of the increase in the rate of the Education tax, the provision made under the head "Collection charges" should be raised from Rs. 630 to Rs. 1,260.

(iii) The credit taken under the head "Govt. grant under section 37 of the E.E. Act" should be reduced from Rs. 5,750 to Rs. 5,600 with reference to the credit taken for the Education tax and the provision made for the refunds in the R.E. for 1946-47. This amount is liable to further revision with reference to the actual amount of the tax realized and adjusted to the E.E. fund in 1946-47.

(iv) The contributions from the L.L. funds to the E.E. fund should be reduced from Rs. 12,810 to Rs. 6,970.

(v) In order to avoid a deficit in the E.E. fund, the cl. should adjust a sum of

p 7e-f

p 112 of
book No. 17

para 3(i) on
p 127

para 3(ii) on
p 127

para 3(iii) on
p 127

Left note on
p 207

Rs. 1,410 from the Arrear Toll Compensation grant likely to be sanctioned to the Cb. next year.

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 para 4 of his endorsement read above is communicated to the Commr. for information and necessary action.

18/3/47
19/3/47

Receipts	Rs.	Expenditure	Rs.
Opening balance	Nil.	(1) Staff.	
1) Education tax	11,680.	Salaries & allowances	22,240. ✓
2) Govt. grant		Masters	
(i) under Sec. 37 of the E.E. Act	5,600	Contributions to P.F.	800. ✓
(ii) under the provision to Sec. 37 of the Act.	1,430.	Edn. tax - Colln charges	1,260. ✓
(iii) Adjustment from the A.T.C. Grant.	1,410.	(2) Contingencies and Equipment	
3) Contributions from the Gb. funds.	6,970	Contingencies	
Total	27,090	Honk rent	1,010. ✓
Deduct		Other items	650. ✓
Refunds	200	Equipment	
Total Adm.	26,890	Furniture & apparatus	200. ✓
Total including opening balance	26,890	Library books & maps	100. ✓
		Other items	400. ✓
		(3) Prizes & scholarships	30. ✓
		(4) Repairs to buildings.	200. ✓
		Total	26,890. ✓
		Closing balance	Nil. ✓

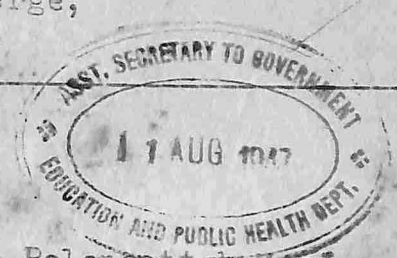
18/3/47
19/3/47

To the Commr. Shri. Palamcottah City (this is the C.M.C.)
(with copy of para 4 of p 201)
" u Accountant General
" u D.P.I.
" u Exd. C.F.A.
" u R.A. Dept.

From
Sri. M. Muthuveerappan, B.A.,
Commissioner and Special Officer,
Palamcottah Municipality,
Palamcottah.

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

B.L. 7364/47 dated 9-8-1947.



Sir,

Sub:- Fund - Elementary Education Fund - Palamcottah Municipality - Revision of scale of pay - Additional expenditure involved - Information - submitted.

Ref:- Government Memorandum No. 52511/47-1-C-1 dated 26-7-1947.

The information called for in the Government Memorandum cited above is submitted hereunder.

- Opening Balance on 1-4-47. Rs. 52-9-3 (This has to be transferred to conservancy funds as per audit instructions.
 - Additional Expenditure from 1-1-47 to 31-3-48. Rs. 4950/-.
(a) Besides the extra expenditure of Rs. 4950/- towards the cost of establishment due to the sanctioning of revised scales of pay, a sum of Rupees Two thousand Five hundred (Rs. 2500/-) is also required for purchase of furniture to the schools, and Rs. 3000/- for appointment of additional six teachers owing to the bifurcation of classes in some of the schools.
 - Anticipated closing balance for 1947-48.
(a) Rs. -4,950.
(b) -2,500.
(c) -3,000.
-10,450.
 - This deficit of Rs. 10,450/- in the closing balance of 1947-48 may be met from the arrear Toll Compensation grant of Rs. 27,086-6-0 sanctioned in G.O. No. 768 L.A., dated 25-4-47. This sum of Rs. 10,450/- to be appropriated from the arrear Toll Compensation Grant is in addition to Rs. 1,410/- already appropriated in G.O. Ms. 607 Edn., and Public Health dated 14-3-47.
 - 1 1/2 per half year on the annual rental value of properties.
- I beg to submit that the proposals to meet the extra cost involved in giving effect to the revised scales of pay to the teachers of elementary schools under this Council as required in para 5 of G.O. No. 975 Edn., and Public Health dated 10-5-47, and the additional cost to be met not provided for in the Budget for 1947-48 are given in para 2 and 4 supra. I request that Government may be pleased to sanction the appropriation of total sum of Rs. 11,860/- to meet the deficit in the closing balance of Elementary Education account from the arrear Toll Compensation grant.

ps/9.8.47.

M. Muthuveerappan
Commissioner and Special Officer.

20/8/47

25
E. & P.H. (C.1) Dept.

24
Memo. No. 65223/47-3-1 Edn. Dated 10.10. 1947.

Sub: E.E. Fund - Municipal Council Palamciah. 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 Palamciah Municipality No.7311/47 dated 9.8.47
G.O.No.2035 Edn. dated 19-9-1947. ✓

The Commissioner and Special Officer Palamciah, Municipality is

requested to take immediate steps to give effect to the orders read above. ^{Govt.}

The additional expenditure involved should be met by an adjustment to the

E.E. ^{Account} ~~Acct.~~ of a sum of Rs. 5500 from the Arrear Toll Compensation Grant,

sanctioned to the Council, in the current year. ~~or by an additional contri-~~

~~but~~ ^{the} ~~ution of a like amount from the General Account of the Council.~~

To The Commr., & S.O. Palamciah. Mpty. ^{29.9.47} 31/10/47
" Examiner of L.F. Accounts.
" D.P.I.
" L.A. Department. ^{Depo} 16/10/47

(15) E.O. H.C. (1)

B.E. -1947-48- E.E. fund- M. Cl. Palameottah

C.No. 129304/49 From the D.P.I., R.O.P. No. 89 B3/46-47, d/10.2.47

ppl-2cf

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

2. R.E. for 1946-47 (i) The credit taken under the head "Contribution from the General funds" is Rs. 4,440 as against Rs. 3,700 in the sanctioned budget. R.A. have agreed to the enhanced contribution.

(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

p8cf oil balance

2. B.E. for 1947-48 (i) The cl. is now levying the education tax at 1 p.c. of property rentals per annum. It has proposed to increase the rate of the tax by one per cent p.a. ^{from 1.4.47} This may be approved. The credit taken under the head "Education tax" may be

p7cf raised from Rs. 5,840 to Rs. 11,680.

(ii) In view of the proposal to increase the rate of the education tax, the provision made under the head "Education tax - Collection charges" may be raised from Rs. 630 to Rs. 1260.

p8cf

(iii) The credit taken under the head "Govt. grant under Section 37 of the E.E. Act" may be reduced from Rs. 5,750 to Rs. 5,600 with reference to the credit taken for the Education tax and the provision made for Refunds in the R.E. for 1946-47.

p7cf

chd

p7cf

para 3 (i) on p 10 of (a)

Extract of CA note at (b)

(iv) The contributions ^{proposed} from the G.L. funds is Rs. 12,810 as against the usual contribution of Rs. 3,700. In their note on the G.L. fund budget of the cl. the R.A. dept have suggested that the contributions may be reduced by a sum of Rs. 5,840. As a contribution of Rs. 8,380 is necessary to avoid a deficit in the E.E. fund, the cl. may ^{be asked} with the concurrence of R.A. to contribute a sum of Rs. 8,380 to the E.E. fund.

8380
1540
2540

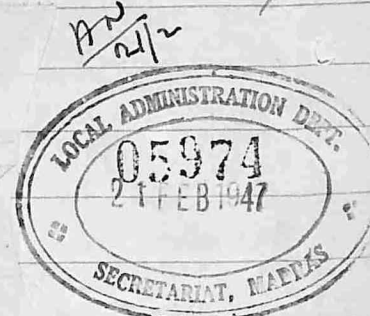
12930-9
10/3/47

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. L.A. may see before circulation.

OSM
20/2/47 S

W/W
LA

EXP. H. W.O.
(29300-1/47-1)
21/2/47



Local Admn. Deptt.
(Bud. II)

The General Account of the Council for

1947-48 is expected to close with a balance of Rs. 3,097 only against the prescribed minimum balance of Rs. 8,390. The contributions from the General Account to the Elementary Education for 1947-48 may therefore be limited to Rs. 6,970 as originally suggested by this Deptt. The Elementary Education Account for 1947-48 will then close with a deficit of Rs. 1,410. The Council may be permitted to avoid this deficit by adjusting an equal amount from the arrear toll compensation likely to be sanctioned to it in 1947-48. With these remarks the file may be returned to E. & P.H. Deptt.

H.
A

H.

Bud II

L. A. no. 5974-1
8.3.47.

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

Sp 873

The suggestions of the L.A. Deptt in their note above may be accepted.

The file may be circulated to H.M. (Edn) for approval of the proposal of the M. Cl., Palamcottah, to raise the rate of the Education tax from 1 p.c. of property rentals per annum to 2 p.c. p.a. with effect from 1.4.47.

Law

p 130 f



OSM
10/2/47 S

W/W
13.3.47
I have to see Mr. (Law)

EXP. H. (C-1)
draft order
submitted
13/3/47
OSM
13/3/47

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

C. no. 65223/47
f 10 f

From the Commr. Palamcottah Rply. No. 7364/47 d 9.8.47
E. & P. Fund - Rel. cl.

Palamcottah - Revised scales of pay - Additional expenditure.

The E. & P. Fund budget of the Rel. cl. Palamcottah for 1947-48 was expected to open with a Nil balance and to close with a Nil balance. The actual opening balance on 1-6-47 is Rs. 53. The Council was not paid any subsidy towards the payment of dearness allowance to its E. & P. staff last year. Nor is it eligible for a subsidy this year as it is able to balance its budget.

page 22 of (B)

- did -

page 1 of

page 2 of (B)

page 22 of (B)

page 22 of (B)

page 1 of

not put up

(sent and from 4)

2. The Council incurs an expenditure of Rs. 22,260 on salaries and allowances of teachers. An additional expenditure of Rs. 4950 has to be incurred if the revised scales of pay sanctioned in 8.0.46. 975 Edu. d 10.5.47 and 8.0.46. 1154 E. du. d 5.6.47 are given effect to. Provision has also to be made for an expenditure of Rs. 666 on grant of advance increments to the E. & P. staff. The increase in expenditure will be about 25%. If provision is made for the additional expenditure the budget will close with a deficit of Rs. 5563.

4950
666
5616
5563

para 20 p 10 f

3. The Commr. Palamcottah Rply. states that an additional expenditure of Rs. 5500 has to be incurred on the purchase of furniture and the appointment of additional teachers. The question of providing funds for this expenditure may be considered in connection with the examination of the B.E. for 1948-49. For orders.

W
16/3/47

page 1 of

page 22 of (B)

4. The Council levies education tax at 2% p.a. on the annual rental value of properties and thereby derives a net income of Rs. 10,420. If the rate of education tax is enhanced by 1% p.a. with effect from 1.6.47 it would fetch an additional income of Rs. 2605 during the current year and an additional

74

in case of Rs. 52.10 p.a. The Council levies property tax at 19 p.c. It is now necessary to enhance the rate of education tax so as to provide funds for the recurring additional expenditure referred to in para 2 above. L.A. may advise whether the rate may be raised by 1 p.c. or 2 p.c. If the rate of education tax cannot be increased, L.A. may be requested to state whether the entire deficit of Rs. 5563 may be avoided by a further adjustment of a like amount from the Breach Toll Compensation grant sanctioned to the Council during the current year or by an additional contribution from its general account. The balance of Rs. 53 on 1-4-47, need not be refunded to the emergency fund in view of the fact that the budget for this year will close with a deficit.

b. If the deficit cannot be avoided by either of these means an advance of Rs. 5500 may be paid from the Provincial funds. L.A. and Finance may see for remarks.

11.9.47
16.9.47
L.A.
Jm.
LA Dept
Clee

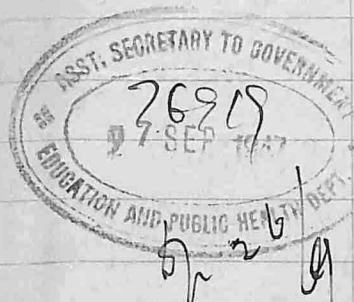
The budget of the Palamcottah M.C. is put Para 4 above the Council is levying property tax at 19 p.c. (including education tax) the conventional rate is 20 p.c. p.a. As the tax has already been increased by 2 p.c. from 1-4-47 further taxation may be deferred.

Para 5 above - This Council has given effect to the revised scales of pay to its general staff from 1-1-47. After meeting the immediate ^{cost} of Rs 4398 there is a balance of Rs 13992 in the general account. This need not be distributed.

yes
RM
25/9/47

para 2 a.p. 1946

16.9.47



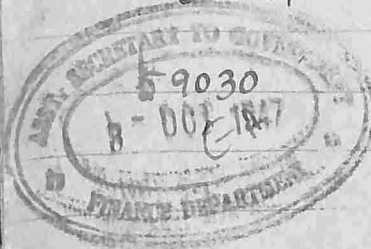
Ltr No. 34588-1C

26/9/47

EXP. H. No. No.

65223-201

3.10.47



Fi No. 59030 EA-1

7/10/47

EXP. H. No. No.

65223/47-101

16.9.47



SN
19/5
A

18390 CB

4398 unrecd

13992

P. 8

The deficit of Rs 5,563 ^{in the} ~~from~~ E. F. Fund referred to in para 5 above may be met from the balance of wear toll compensation of Rs 20383 which remains unutilised.

With these remarks the file may be returned to E & H Dept

SN
22/9/47
23

24.9



RM
579/47 {4714

EXP. H. No.

1. 'A' on page 2 ante. may be accepted.

2. A draft memo is submitted below for approval. Finance may see

44
29.9.47

31.10.47

3/7/47

by
M. J.

May be perused and returned to E & H. 7 im. (Exp. A)

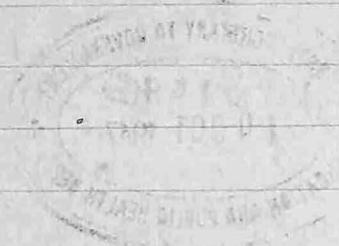
DR
H. X. 17

9.10.47

EXP. H.

2888
10/10/47

1/2/72



1/2/72

1/2/72

1/2/72

1/2/72

11