

E. F. P. H.

(1948) Department.

SERIES.

G.O. NO. 635 Edw.

Dated 23-3-48

Closed
my
group

(14)

[Despatch Abstract.]

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	Edn 2376		G.O.				5.11.47
	" 232		"				10.2.47
	Go. 2264 Edn dt 11.9.1948						
	New Budget in G.O. No. 2683 Edn dt 25.8.1949						

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

PROCEEDINGS OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS
Rep.No.78 B3/47-48, dated 22-1-1948.

Sub:- Elementary Education Fund - Budget Estimate for
1948-49 - Municipal Council, Bodinayakanur.

SUBMITTED.

2. Revised Estimate for 1947-48:- The expenditure under "Ordinary" is in excess of the sanctioned budget. Sanction of the Government is necessary for the increased expenditure.

3. Budget Estimate for 1948-49:- The credit taken for Government grant under Section 37 of the Madras Elementary Education Act is liable to revision with reference to the actual amount of Education tax realised and adjusted to the fund during 1947-48.

4. Accommodation is reported to be inadequate in 3 boys schools and one girls school and unsuitable in one boys schools. These defects should be rectified at an early date.

5. Equipment is reported to be inadequate in all the boys schools. The amount provided under equipment may be utilised in consultation with the inspecting officers.

6. Time scales of pay are adopted. Leave salary and Dearness Allowance are paid.

[Signature]

for Director of Public Instruction

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

m.k.26/1
[Signature]

C4-No.7999-47,

Municipal Office, Bodinayakanur,
Dated 24th December '47,

From

Sri I. Manickavasaga Nadar,
Commissioner, Municipal Council,
Bodinayakanur,

To

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



The Director of Public Instruction,
Madras,

The Chairman,
Municipal Council,
Bodinayakanur,

Sir,

Sub:- BUDGET - Bodinayakanur Municipal Council -
Elementary Education Fund - Revised Estimate
for the year 1947-48 and Budget Estimate for
1948-49 - Submitted.
Ref:- C.No.1974-B/47 dated 8-10-47 from the Director
of Public Instruction, Madras.

I submit herewith the Revised Estimate for the year
1947-48 and Budget Estimate for 1948-49 of the Elementary
Education Fund account of this Municipal Council together
with all the prescribed enclosures in duplicate duly passed
by the Municipal Council in its Resolution No.583, dated
17-12-47.

2. A copy of the Council's Resolution and a copy of my
note to the Council are also submitted.

3. Provision made for repairs to buildings in the revised
estimate as well as in the budget estimate relates to the
buildings owned by the Council and not to any rent free build-
ings.

4. The provision made in the budget in regard to the
staff, equipment and accommodation etc., is based on the actual
minimum requirements of each school with reference to the
recommendations of the Inspecting Officers.

Bak/24-12-47.

J. Manickavasaga
COMMISSIONER.

FORWARDED,

S. S. Srinivasan
CHAIRMAN. 27.12.47

41

NOTE TO THE COUNCIL.

Sub:- BUDGET - Elementary Education Fund - Revised Estimate for 1947--48 and Budget Estimate for 1948--49.

1. Revised Estimate for 1947-48 :- The budget estimate of 1947-48 as approved by Government in G.O.No.Ms.232, Education, dated 10th February '47 was expected to open with 'Nil' balance. But it actually opened with a balance of Rs.435/-. This is due to strict economy in expenditure.

2. Receipts :- The increase in the receipts in the revised estimate to the extent of Rs.10,705/ is due to the following :-

- | | |
|--|------------|
| i) Increase in education tax on account of the increase in the rate of education tax from 2½% to 3½% from 1-10-47 according to the orders in G.O.No.2376, Edn., dated 5-11-47. | Rs. 3390/- |
| ii) The grant of advance in G.O.No.Ms. 888 L.A., dated 16th May '47 for the payment of arrears of dearness allowance to the staff from 1-7-44 to 31-12-44 | " 1160/- |
| iii) The grant sanctioned in G.O.No.Ms.2376, Edn., dated 5-11-47 for the payment of dearness allowance to the staff. | " 5500/- |
| iv) Increase in Government grant under section 37 of the Elementary Education Act. | " 90/- |
| and
v) Grant of an advance sanctioned in G.O.No. MS.2376/Edn., dated 5-11-47 towards the additional expenditure on revision of scales of pay sanctioned to the staff | " 1000/- |

3. Expenditure :- Provision has been made all obligatory charges and other commitments. The increase in expenditure than that of the budget is due to the following :-

- | | |
|--|------------------------|
| i) Revision of scales of pay to the staff according to the orders in G.O.No.1154, Education, dated 5-6-47 from 1-1-47 and grant of arrears of dearness allowance from 1-7-44 to 31-12-44 | Rs. 2800/-
" 1083/- |
| ii) Increase in education tax collection charges | " 304/- |
| iii) Increase in the provision of contribution to provident fund on account of the revision of scales of pay to the staff | " 125/- |
| iv) Increase under " Contingencies - other items " | " 200/- |
| and
v) Increase in expenditure under 'Repairs to buildings " | " 300/- |

The Government are requested to permit the increase in expenditure in the revised estimate than that of the budget estimate.

4. The budget estimate of 1947-48 as approved by the Government was expected to close with a deficit of Rs.8195/-. But it is now expected to close with a deficit of Rs.1867/- only according to the revised estimate. The Government are requested to sanction grant equal to the deficit for wiping off the same.

II - BUDGET ESTIMATE - 1948--49.

The budget is expected to open with a deficit of Rs.1867/-. If grant is sanctioned by Government to wipe off the deficit of Rs.1867/- in the revised estimate of 1947-48, then the opening balance will be 'Nil'.

2. Receipts :- 1) The receipts are exhaustive and cautious. The increase in the education tax in the budget estimate than that of the revised estimate is due to the enhancement of education tax from 2% to 3% according to the orders in G.O.No.2376, Education dated 5-11-47 from the second half year of 1947-48.

ii) No credit has been taken for the payment of grant by Government towards the payment of dearness allowance to the staff as no orders of Government have been received in this direction.

3. Expenditure :- 1) Provision has been made for all obligatory charges and other commitments.

ii) Provision has been made for the payment of dearness allowance at the rates sanctioned by Government.

re-
iii) Provision has been made for the payment of the advance of Rs.1000/- in full sanctioned in 1947-48 as directed in G.O.No. MS.2376, Education, dated 5-11-47.

iv) Provision has been made for the repayment of the first instalment of the advance sanctioned for the grant of arrears of dearness allowance to the staff.

v) The increase in expenditure under the head " I. Staff salaries and allowances - Masters " is due to the additional staff provided as follows as forcibly stressed by the Inspecting Authorities.

- 1) One higher grade teacher for the Municipal Girls' Higher Elementary school,
- 2) One higher grade teacher for the Jackamanayakanpatti Boys' Elementary school,
- 3) " for the Melapatti Boys' Elementary school,
- 4) " for the Maravar Street Boys' Elementary school.

The additional teachers are required to cope up with the increased strength in the schools.

4.-Capital expenditure :- A sum of Rs.1000/- has been provided for the extension of Municipal Girls' school and for furniture and apparatus which are absolutely essential for the schools. Hence the provision under capital account.

5. The budget is expected to close with a deficit of Rs.12372/-. If there is 'NIL' opening balance as explained in para one above then the deficit will be reduced to Rs.10,505/-. No grant is payable by Government on account of the provision of Rs.270/- in the budget for the repayment of the advance paid for the payment of the arrears of the dearness allowance to the staff. Then the grant payable by the Government towards the deficit will be Rs.10,235/-.

6. Unlike in other places there is rush of voluntary admission of pupils in all schools though the compulsory elementary education has not yet been introduced in this town and it is for the Municipality to provide with adequate educational facilities to all these pupils especially when the popular Government themselves are taking steps to educate all the illiterate public in our country. Hence the increase in expenditure for additional staff, accommodation and equipment as recommended by Inspecting Authorities. Steps have also been taken to provide additional accommodation in other schools.

7. The rate of education tax has now only been raised from 2% to 3% by Government in G.O.No.2376, Education dated 5-11-47 from 1-10-47. The rate of taxation viz., 24% is very high. Further the contribution from the General account ordinary cannot be raised, when General account - ordinary is expected to close with a deficit. There is no other possible ways and means to make good this deficit. The Government may therefore be requested by the Council to sanction grant equivalent to deficit anticipated.

Sd. I. Manickavasaga Nadar,
6-12-47,
Commissioner,

/True copy/

I. Manickavasaga Nadar
26.12.47
COMMISSIONER.

1947-48	1948-49	1949-50	1950-51	1951-52
8780	1083	13060	10450	13355
7697	5500	7060	7060	1728
+ 2197	6000	3390	11627	14862
31567	21062	10505	8370	3235
- 10505	1867	- 2135		
72372				

Schedule of Establishment - Head of account - Elementary Education account.

No.	Name and qualification.	Designation.	Sanctioned Pay scale of pay.	actu- ally to be drawn on 1-4-48.	Date of next incre- ment.	Remarks.
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Municipal Girls' Higher Elementary school.

1.	Thangamani Samuel, Sec.gde.	Headmistress	40-1 $\frac{1}{2}$ -55-2/A-75	50-8-0	1-4-49	
	Duty allowance			5-0-0		
2.	Thangam Guhaseeli Hr.grde.	Assistant	Do.	40-0-0		
	(acting in sec.gr.vacancy)					
3.	Easther - Hr.gr.	Do.	Do.	40-0-0		
4.	Rose Santham, Ele.Hr.grde.	Do.	30-1/A-45	33-0-0	1-4-49	
5.	V. Nagammal	Do.	Do.	31-0-0	"	
6.	V. Devakani	Do.	Do.	31-0-0	"	
7.	K.R.Yasothai	Do.	Do.	31-0-0	"	
8.	Santhanamary Sewing mistress	Do.	Do.	31-0-0	"	
9.	M. Balasarasvathi El. Hr.	Do.	Do.	31-0-0	"	
10.	R. Mariammal	Do.	Do.	31-0-0	"	
11.	M. Palaniammal	Do.	Do.	31-0-0	"	
12.	Additional Hr. grade Conductress	Do.	Do.	30-0-0		
			7-8-0	7-8-0		

Municipal school - Jackamanayakanpatti.

1.	D.S. Sundaram Sec.gr.	Headmaster	40-1 $\frac{1}{2}$ -55-2-75	41-8-0	1-4-49	
	Duty allowance			5-0-0		
2.	S. Balaguruswami Hr.gr.	Assistant	30-1/A-45	31-0-0	"	
3.	M. Palaniswami	Do.	Do.	31-0-0	"	
4.	A. Ponnuswami	Do.	Do.	31-0-0	"	
5.	V. Jeganathan	Do.	Do.	31-0-0	"	
6.	A. Surulisikkayan	Do.	Do.	31-0-0	"	
7.	A.V. Muthaiah	Do.	Do.	31-0-0	"	
8.	R. Subramanian	Do.	Do.	31-0-0	"	
9.	G.P. Selvanayagam	Do.	Do.	31-0-0	"	
10.	N.P. Veeramaraj Lower. gr.	Do.	23-1/A-30	24-0-0	"	
11.	Additional teacher Hr.gr.		30-1/A-45	30-0-0		
	* Sweeper			5-0-0		

Melapatti Municipal school.

1.	M. Marimuthu Sec.gr.	Headmaster	40-1 $\frac{1}{2}$ -55-2-75	41-8-0	1-4-49	
	Duty allowance			5-0-0		
2.	S. Sockiah Ele.Hr.gr.	Assistant	30-1/A-45	31-0-0	"	
3.	V. Vadamalaimith	Do.	Do.	31-0-0	"	
4.	S.K. Ponnuswami	Do.	Do.	31-0-0	"	
5.	S. Basuvanan	Do.	Do.	31-0-0	"	
6.	J.V. Chelliah	Do.	Do.	31-0-0	"	
7.	B. Ganapathy	Do.	Do.	31-0-0	"	
8.	V. Agathumary	Do.	Do.	37-0-0	"	
2x	SWEPPER			5-0-0		
	Additional teacher Ele.Hr.	Do.	Do.	30-0-0		

Municipal Muhammadan school

1.	R. Sankara Ayyar - Sec.gr.	Headmaster	30-1/A-45	32-0-0	1-4-49	
	Duty allowance			5-0-0		
2.	B.S.Palaniswami	Do.	Assistant	Do.	32-0-0	"
3.	V. Samuel	Do.	Do.	Do.	31-0-0	"
4.	Kamal Deiva Jothy	Do.	Do.	Do.	31-0-0	"
5.	Assistant on transfer	Do.	Do.	Do.	30-0-0	"
	Sweeper				5-0-0	

Maravar street Municipal school.

1.	M. Periaswami Pillai Hr.gr.	Headmaster	30-1/A-45	32-0-0	1-4-49	
	Duty allowance			5-0-0		
2.	R. Varadarajan	Do.	Assistant	Do.	31-0-0	"
3.	V. Balakrishnan	Do.	Do.	Do.	31-0-0	"
4.	Joy Grace	Do.	Do.	Do.	31-0-0	"

6

2.

Additional teacher Hr. gr. Assistant 30-1/A-45 30-0-0
Sweeper 5-0-0

Sd. I. Manickavasaga Nadar,
6-12-47.
Commissioner.

/True copy/

Municipal Office,)
Bodinayakanur,)
24-12-47.

Bak/24-12-47.

COMMISSIONER.

BODINAYAKANUR MUNICIPALITY.
State ment showing the number of schools and other particulars for the year
1948-49.

Particulars. No. of scholls having the higher standards. Remarks.
VIII VII VI V IV III II I
I. Number of schools on the date of submission of the Budget estimate 1 4

II. No. of schools proposed to be opened.

III. The total No. of teachers employed in all schools under the management of the local body on the date of submission of the budget estimate
The scale of pay in force and the No. of teachers in each school :-
Total Number of teachers in all schools.
Particulars. Girls' J. Patti Mela Muslim Maravar St. school. school. patti school. school. school.

1. Headmaster & their duty allow ance. 50 1/2 + 5 41 1/2 + 5 41 1/2 + 5 32 + 5 32 + 5
2. Assistant 40 31 31 31 31
3. " 40 31 31 31 31
4. " 33 31 31 31 31
5. " 31 31 31 30 ..
6. " 31 31 31 37
7. " 31 31 31
8. " 31 31 31
9. " 31 31 31
10. " 31 24
11. Sewing mistress 31

385 1/2 318 1/2 269 1/2 161 130
Total salary for Girls' school
" D.A. " 385 1/2 x 12 4626
" increment for 2 months 9 1/2 x 2 19 6829
" salary for J. Patti school 318 1/2 x 12 3822
" D.A. " 162 x 12 1944
" Increment 9-8-0 x 2 + 6 25 5791
" salary for Melapatti school 269 1/2 x 12 3234
" A.D.A. " 130 x 12 1560
" Increment for two 2 months 8 1/2 x 2 17 4811
" salary for Muslim school 161 x 12 1932
" D.A. " 80 x 12 960
" Increment for 2 months 4 x 2 8 2900
" salary for Maravar St. school 130 x 12 1560
" D.A. " 64 x 12 768
" Increment for 2 months 4 x 2 8 2336
Leave salary at 2 1/2 380 + 185 565 565
Four Mr. grade teachers at the rate of one teacher for each school excepting Muhamadan school.
Pay 30 x 4 x 12 1440
D.A. 16 x 4 x 12 768

4. No. of additional teachers appointed
1. In the existing schools

2208
P.T.O.

2. Schools to be opened in the ensuing year

Nil.

5. If the pay of the existing number is proposed to be revised the total No. of teachers whose pay will be affected showing the proposed scale of pay and the extra provision made

Nil.

25440

Sd. I. Manickavasega Nadar,
6-12-47,
Commissioner.

/True copy/

Municipal Office,
Bodinayakanur,
23-12-47.

Bak/24-12-47.

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND OF THE BODINAYAKANUR MUNICIPALITY FOR THE YEAR 1948--49.

Summary.

Heads.	Opening balance	Receipts..	Expenditure.	Closing balance.
I Ordinary Capital	1867	20062	30567	12372
	..	1000	1000	..
Total	1867	21062	31567	12372

Actuals of 1946-47	Revised estimate for 1947-48	Heads.	Budget estimate for 1948-49	Remarks.
--------------------	------------------------------	--------	-----------------------------	----------

Ordinary :-

2258-4-10	435	Opening balance	1867
7241-10-10	10450	1. Education tax	13060
		2. Fines & penalties under Ele. Education Act	
		3. Income from investments	
		4. School fees	
		5. Endowments	
		6. Contributions	
		7. Other receipts	
	1160	8. Advance for payment of arrear dearness allowance	
4545-0-0	5500	9. Government grant for dearness allowance.	
3961-14-0	3940	i. Under sec.37 of Ele.Edn.Act.	3940
392-0-0	392	ii. Under sec.proviso to Do.	392
670-14-0	670	iii. Compensation for the loss of income from Education tax on profession tax.	670
		iv. Prevocational subject	
3000-0-0	3000	10. Contribution from General Fund	3000
		11. Investments realised	
		12. Advances recovered	
	1000	13. Advance paid by Govt. towards additional expenditure on the revision of pay.	
	500	Deduct amount transferred from capital	1000
19811-6-10	25612	Total	20062

Capital.

		1. Government grants,	
		2. Endowments & contribution	
		3. Lands	
		4. Contribution from General Fund account.	
		5. Investments realised.	
	500	6. Add amount transferred from ordinary	1000
	500	Total	1000
19811-6-10	26112	Total receipts ordinary & capital	21062
22069-11-8	26112	Grand total including opening balance	19195

Expenditure ordinary .

1. Staff -

11459-9-0	15195	Salaries of masters	17070	✓
7320-11-0	8780		8370	✓
...	...	Clerks	...	✓
481-0-0	589	Education tax collection charges	832	✓
583-0-0	800	Contribution to provident fund	825	✓
	25	Travelling allowance	25	✓
		Stipend of teachers sent for training		
<u>2. Contingencies & equipment:-</u>				
748-8-0	660	House rent	745	✓
362-11-6	500	Other items	550	✓
113-4-0	50	Furniture and apparatus	50	✓
	30	Library books and maps	30	✓
	50	Other items	50	✓
424-5-0	800	Prizes and scholarships		
		Repairs to buildings	750	✓
		Repayment of advance received for payment of arrear D.A.	(270)	✓
		Repayment of advance received for revision of scale of pay	1000	✓
141-13-0		Refund of grant under sec.37 of the Act.		
21634-13-6	27479	Total Elementary Education Acct.	(30567)	31047 ✓

Capital

		1. Lands buildings	500	✓
		2. Equipments		
	500	i. Furniture & apparatus	500	✓
		ii. Library books and maps		
		iii. Investments		
		iv. Other items		
...	500	Total	1000	✓
21634-13-6	27979	Total ordinary and capital	(31567)	32047 ✓
434-14-2	-1867	Closing balance	(12372)	-10985 ✓
22069-11-8	26112	Grand total including closing balance.	(19195)	

Sd. I. Manickavasaga Nadar,
6-12-47,
Commissioner,

/True copy/

Municipal Office,
Bodinayakanur,
23-12-47.

Bak/24-12-47.

15195
13255
1740

15195
2800
12395

27979
26112
-1867 ✓

21062

COMMISSIONER.

10985
1000
9985

10985
8370
-2615

12372
01867
10505
270
10285
750
-10985 ✓

32047
21062
10985

Extract from the proceedings of the Municipal Council, Bodinayakanur passed at its ordinary meeting held at 10 A.M. on Wednesday the 17th December 1947 in the Municipal Council Hall.

583. Revised Estimate for the year 1947--48 and Budget Estimate for the year 1948--49 of the Elementary Education Fund Account and the Commissioner's note thereon.

Resolution:- Passed. The Government are requested to sanction grant equivalent to the deficit anticipated in the Revised estimate of 1947--48 and the Budget estimate of 1948-49.

Sd. S.C. Sethuram,
17-12-47,
Chairman.

/True copy/

Bak/24-12-47.

COMMISSIONER.

16

Extract from the Note of the L.A. Department re. the Budget Estimate of the Bodinayakanur for the year 1948-49.

6. TRANSFERS TO OTHER ACCTS. (1) ELY. EDN. ACCT.: The standard contribution is Rs.2,200., while the contribution approved in the B.E. for 1947-48 is Rs.3000/- The same amount is provided in the R.E. for 1947-48 and in the B.E. for 1948-49. The E.E. budget for 1948-49 as framed by the Council is expected to ~~close~~ open with a deficit of Rs.1867 and close with a deficit of Rs.12,372. No amount from the arrear toll compensation grant sanctioned to the Council in the current year has been ordered to be adjusted to this acct. in 1947-48. The contributions proposed may stand pending the issue of orders on the E.E. acct. for 1948-49.

of the Council in the current year has been ordered to be adjusted to this acct. in 1947-48. The contributions proposed may stand pending the issue of orders on the E.E. acct. for 1948-49.

[Signature]

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Extract from the Note of the L.A. Department re. the Budget Estimate of the Bodinayakanur for the year 1948-49.

***.

x x x x

6. TRANSFERS TO OTHER ACCTS. (1) ELY. EDN. ACCT.: The standard contribution is Rs.2,200., while the contribution approved in the B.E. for 1947-48 is Rs.3000/- The same amount is provided in the R.E. for 1947-48 and in the B.E. for 1948-49. The E.E. budget for 1948-49 as framed by the Council is expected to ~~close~~ open with a deficit of Rs.1867 and close with a deficit of Rs.12,372. No amount from the arrear toll compensation grant sanctioned to the Council in the current year has been ordered to be adjusted to this acct. in 1947-48. The contributions proposed may stand pending the issue of orders on the E.E. acct. for 1948-49.

x x x x

C.No. 6554/48

Draft II

E & P. H. (C)

B.E. - 1948-49 - E.E. Fund - Rcl. cl., Bodinayakanoor,

Orders passed.

From The D.P.O. Ref. No. 78 B3/47-48 d 22.1.48

Order No. 635 - E.D. dated, 23.3.48.
Ms.

The Govt. pass the following orders on
The R.E. for 1947-48, and The B.E. for 1948-49 of the
E.E. Fund of the Rcl. cl., Bodinayakanoor.

2. R.E. for 1947-48 (i) The Council is
permitted to increase the provision made under the
head "Expenditure - Ordinary" from Rs. 22,667 to
Rs. 27,497.

(ii) The Govt. sanction the payment, to the Rcl.
cl., Bodinayakanoor, of a further subsidy of Rs. 1867,
(Rupees one thousand eight hundred and sixty seven
only) towards the payment of dearness allowance to
the E.E. staff, in the current year. The Council should
present the necessary bills, at once, at the Treasury
to obtain payment of the amount or to have it
adjusted. The expenditure will be debited to the head
"37 - Education - Primary - Grants to Local Bodies
for Primary Education - ~~II~~ A - Local Bodies - I
Ordinary Areas - (i) Excluding Post-war Reconstruction -
4. Teaching."

3. B.E. for 1948-49 (i) The provision made
under the head "Staff - Salaries and allowances - Masters"
should be increased by a sum of Rs. 750, towards the
additional expenditure on the grant of advance increments
to teachers, sanctioned in S.O. No. 634 dated, 23.3.48

(ii) The provision made for the repayment
of the advance ~~for the payment of arrears of dearness~~
allowance to the E.E. staff should be deleted, as

page 1c-f

para 2(vii) on pages
1-2 n.f.

✓ page 23g (N)

page 14c-f

para 2(vi) on p. 12f

para 2(ii) on
p. 22f.

(S.O. No. 634)

page 397g (D)

para 2(IV) on p. 22f

The amount has to be repaid from the General funds of the Council.

(iii) Revised with reference to the orders above, the B.E. for 1948-49 is expected to close with a deficit of Rs. 10,985. Orders as to how this deficit should be avoided will be issued next year.

(iv) The Commissioner is requested to report, at an early date, the actual balance in the E.E. Acct. at the end of the year 1947-48.

4. The sanctioned budget for 1948-49 will be as shown in the annexure below.

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

22/5/48

Annexure

para 2 (vii)
app 2-30 f.

142 f.

page 10 f.

To Mr. S. S. S. S. S.
The Commissioner,
Bodineyalekanoor
Mylaj. Aro. T. C. R. C.
(with a copy of paras
3 to 5 of p. 10 f.)
" A. S. T. C. R. C. Finance
" D. P. O. Deficit
" Ex. A. R. B. E. Acct.
" L. A. Deficit

P. T. 0

ANNEXURE		EXPENDITURE.	
Rs.		Rs.	
Opening balance (as revised)			
Receipts:		1. STAFF:	
1. Education tax	13,060 ✓	Salaries & allowances	26,190 ✓
2. Other receipts	...	Masters	...
2.3. Govt. grant	...	Clerks & servants	...
(i) under section 37 of the E.E. Act.	3,940 ✓	Contribution to P.F.	825 ✓
(ii) under the proviso to sec. 37 of the Act	392 ✓	Travelling allowance	25 ✓
(iii) Compensation for the loss of education tax levied as surcharged on profession tax	670 ✓	Edn. tax collection charges	832 ✓
(iv) Adjustment from the A.T.C. grant	...	2. CONTINGENCIES & EQUIPMENT	...
3. Contribution from the General funds	3,000 ✓	Contingencies	...
DEDUCT ~~Refunds~~ .	21,062 ✓	House rent	745 ✓
Amount transferred to capital	-1,000 ✓	Other items	550 ✓
Total ordinary	20,062 ✓	Equipment	...
Capital:	...	Furniture & apparatus	50 ✓
Amount transferred from Ordinary	1000 ✓	Library books & maps	30 ✓
Total ordinary & Capital	21,062 ✓	Other items	50 ✓
Total including opening balance	21,062 ✓	3. Prizes and scholarships	...
		Repairs to buildings	750 ✓
		4. Repayment of Govt. advance	1000 ✓
		Total	31,047 ✓
		Capital:	...
		Lands & buildings	500 ✓
		Furniture & apparatus	500 ✓
		Total (ordinary and Capital)	1000 ✓
		Total ordinary & Capital	32,047 ✓
		Closing balance	...
		Deficit	-10,985 ✓

22/5/48

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C.No. 6554/48

page 10 f

A in
page 50 f

page 11 f (P)

halo put up.

page 12 f (P)

page 130 f.

page 397 f (D)

Z in page 50 f

page 140 f.

13060 - B.E. 48-49
7060 - B.E. 47-48
6000 ✓ Excess

page 10 f (P)

A //

B.E. 1948-49 - E.E. Fund - Incl. cl. Bodinayakanur -
From the D.P.O. R.O. No. 78 B3/47-48 d 22.1.48 ✓

The R.E. for 1947-48 and the B.E. for 1948-49 of
the E.E. Fund of the Incl. cl. Bodinayakanur call
for the following remarks.

2. R.E. for 1947-48. Education Tax Credit
has been taken for increased receipts with reference
to the enhancement of the rate of education tax from
 $2\frac{1}{4}$ of p.a. to $3\frac{3}{4}$ of p.a. with effect from 1-10-47

(ii) Govt. grant under section 37 of the E.E. Act.
The credit taken is the amount sanctioned in G.O. No.

1199 Edn. d 10.6.47

(iii) Credit has been taken for the subsidy of
Rs. 5500 and the advance of Rs. 3000 sanctioned in
G.O. No. 2376 Edn. d 5.11.47

(iv) Credit has also been taken for a ^{sum} amount of
Rs. 1160 out of the ~~amount~~ advance sanctioned in G.O. No.
888 L.A. d 16.5.47 for the payment of arrears of dearness
allowance to the incl. staff.

(v) Provision has been made for the payment
of revised scales of pay to the E.E. staff.

(vi) The R.E. is expected to close with a deficit
of Rs. 1867. The additional receipts on account of the
enhancement of the rate of education tax from 1-10-47 will be
Rs. 3390 in the current year and Rs. 6000 in 1948-49,
while the additional expenditure on account of the grant
of revised scales of pay will be Rs. 3230 p.a. The
deficit in the R.E. for 1947-48 is due to the payment
of dearness allowance to the E.E. staff ^{but} and not due to
the grant of revised scales of pay. The Council is,
therefore, eligible for a subsidy towards the deficit,
and a further subsidy of Rs. 1867 may now be paid
to the incl. Finance may see.

(viii) The provision made under the ~~expenditure~~

2 head "Expenditure - Ordinary" is in excess of that in the sanctioned budget. The increase which is mainly due to the grant of revised scales of pay to the E.E. staff may be approved.

3. B.E. for 1948-49. (i) Education Tax - Credit has been taken for increased receipts with reference to the enhancement of the rate of education tax.

(ii) The contribution proposed from the General Funds is Rs. 3000 as against Rs. 2200, the usual contribution. L.A. have agreed to this contribution.

(iii) The Council has not yet been permitted to grant advance increments to the E.E. staff. It may now be allowed to extend the concession to the E.E. staff also with effect from 1-4-48, as in the case of the general staff of the Council. The additional expenditure on account of this will be Rs. 750 p.a. The provision made under the head "Staff - Salaries and allowances - ~~other~~ Masters" may be increased by Rs. 750 for the purpose.

(iv) Provision has been made for the repayment of the first instalment of the advance sanctioned in S.O. No. 2376 Edn-d 5-11-48.

(v) The provision made for the repayment of the advance sanctioned towards the payment of arrears of dearness allowance to the ~~members of the staff~~ E.E. staff is repayable from the General Funds of the Council - vide para. 2 of S.O. No. 888 L.A.d 16.5.47. L.A. may see.

(vi) The provision made under the head "Expenditure - Capital" may be allowed to stand in view of the remarks of the Council at 'Y' on page 6 c.f.

(vii) Revised with reference to the suggestions made above the B.E. for 1948-49 is expected to close with a deficit of Rs. 10985. The Council will not be eligible for a subsidy towards the entire deficit, as such a subsidy should be limited to the ^{amount of the} expenditure incurred

page 14 c.f.

page 13 c.f.

page 15 c.f.

K' page 17 c.f.

(L.A. Sanctioned)

page 14 c.f.

2' ap. 6 c.f.

page 11 q (P)

R' on page 6 c.f.

page 397 q (D)

page 14 c.f.

16985
8370
2615 ✓
775
1840

E.P.H. No. No.
6534-141
19.3.48

11517
19.3.48

S.O. No. 319 LH
24/2/48
PP

on the payment of dearness allowance to the E.E. staff, for which an amount of Rs. 8370 only is provided in the B.E. for 1948-49. L.A. may be requested to state whether ~~the provision for dearness allowance is sufficient to cover the~~ considered the balance of the anticipated deficit of Rs. 2615 can be avoided by an addl. contribution from the g.f. funds or by an adjustment from the A.T.C. grant likely to be sanctioned to the cl. next year. If this is not feasible the provisions made under the heads "Expenditure Ordinary" and "Expenditure Capital" will have to be reduced to the extent necessary. The question of ~~granting~~ ^{granting} a subsidy to the cl. towards the deficit of Rs. 8370 (expenditure on the payment of d.a.) may be considered after the actual balance on 1-4-48 is known.

4. L.A. and Finance may see for remarks.

9/3/48 LA
Finance

L.A. Deptt.
Bud II

Please see the note of E.P.H. Deptt. above. Para 3 (ii) on p. 2 above. This has already been agreed to. E.P.H. Deptt. enquire whether the anticipated deficit of Rs. 2615 under the E.E. acct. for 1948-49 can be avoided by an additional contribution from general funds or by an adjustment from the arrears toll compensation likely to be sanctioned next year. The B.E. for the m.d. for 1948-49 as received by the Govt. will close with a deficit of Rs. 10,027 under the general acct. ordinary. The Council has been permitted to adjust to its general account the entire arrears toll compensation of Rs. 10,835 expected next year to avoid the deficit and secure a ^{small} balance of Rs. 808 which is far below the ~~prescribed~~ ^{prescribed} against the prescribed minimum balance of Rs. 5170. The general ~~fund~~ ^{account}

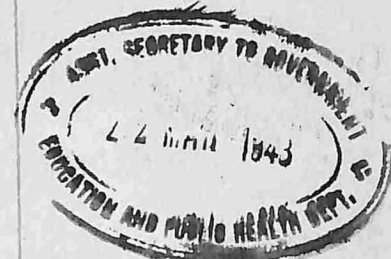
is not therefore in a position to increase the contribution in 1948-49. The arrears toll compensation expected next year also will not be available to meet the anticipated deficit in the E.F. acct for 1948-49.

With these remarks the file may be passed on to Fin Dept.

20/3/48
20.3.48

20.3.48

Fin



20/3

Fin (Exp. A)

14

Please see the notes on pp 1-4 above.

The proposal of E.P.H. at 'A' imp 1 above may be agreed to in principle.
(No remarks are called for now on the proposal at 11 imp 3 above.)

20.3.48

20/3/48 E.P.H.

LA no 11517-1 Bnd I
20/3/48



Fin no. 18750 Exp A/48-1
20.3.48

Two draft orders are submitted for

E.P.H. (C1)

21479

approval. 2 With reference to the remarks of H.A. at 'A' above, it is submitted that further action will be taken on the question as to whether the rate of education tax may be enhanced still further so as to avoid a deficit in the B.E. for 1948-49, after orders are issued in this case.

20/3/48

20.3.48

20/3/48 S