Scott. II-27—60,000—17-11-48.

E & PH (1948) Department.

Ms SERIES.

G.O. NO. 659 Edn.

Dated 24-3-48

Closed

17

[Despatch Abstract.]

Back Papers.

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

Further Papers.

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

R.O.P.No. 67 B3/47-48. Madras, 11--2--1948.

Cf

Subject.

Elementary Education Fund - Budget Estimate for 1948-49
Municipal Council, Kumbakonam.

Submitted.

2. A copy of the Resolution of the Council approving the Budget has not yet been received and will be submitted on receipt.

11214

3. The amounts shown against "Collection charges" on the receipt side should be transferred to the Expenditure side and shown -- against "Education tax collection charges under "1-Staff" - Ordinary.

4. Budget Estimate for 1948-49. The Credit taken for Govt.grant under Sec. 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.

5. The one single teacher school for boys should be developed early.

M 6. Accommodation is inadequate in respect of eight boys schools and one Municipal Muslim Girls school. Steps should be taken to rectify the defect immediately as it is a long standing one.

K 7. Equipment is inadequate in respect of 3 boys Schools. The amount provided may be utilised to supply necessary equipment in consultation with the inspecting officers.

8. Time scales of pay are in force, Leave salary and Dearness Allowance are paid.

9. 2 more girls schools may be opened during 1948-49.

For Director of Public Instruction.

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

3/14/2

P.R.K. 14/2/48

#3

No.9299/47-B.3

Municipal Office, Kumbakonam,
Dated 17.1.1948.

From Sri A.C. Kandappa Pillai,
Municipal Commissioner,
Kumbakonam.

To The Secretary to Government,
Education & P.H., Department,
Madras.

D8

Through The Chairman, Municipal Council, Kumbakonam, and
The Director of Public Instruction, Madras.

Sir,

Budget estimate - 1948-49 - Elementary Education Fund - Municipal Council, Kumbakonam - Advance Copy - Submitted.

w/p pub ep

Ref.--Government Memo.No.93400/47-2-C.1 Edn, dated 4.12.47.

---

pp 7-8 infra

I submit herewith an advance copy of the Budget estimate for 1948-49 and Revised estimate for 1947-48 relating to the Elementary Education Funds of this Municipal Council as prepared by me. The Chairman has convened a meeting of the municipal council on 29-1-1948 to consider the budget. I shall submit a copy of the council's resolution as soon as the budget is passed.

A.C. Kandappa
Commissioner.
17.1.48.

S/
17.1.48

DIRECTOR OF PUBLIC INSTRUCTION
19 JAN 1948
MADRAS

Rch 67188/447-48

Forwarded.

M.C.S. Rathnasabapathi
Chairman.
17.1.48.

Copy to the Secretary to Government, Education and Public Health, Department, Madras.

vr.17.1.

Kumbakonam Municipality.

u

NOTE FOR THE COUNCIL.

ELEMENTARY EDUCATION FUND.

Revised Estimate for 1947-48. Budget Estimate for 1948-49.

p. 7 infra.

p. 7g Ⓣ

THE Elementary Education Fund opens with a balance of Rs 1,054 and closes with a deficit of Rs 10,746. As ordered by Government in their Order No. Ms. 2697, Education, dated 16—12—1947 credit has been taken for the receipts which will accrue as a result of the increase in the rate of levy by 1 per cent with effect from 1—10—1947. The credit is based on a collection which is estimated at 98 per cent of the currrent demand and 75 per cent alone of the arrear demand. Y

X Provision for the payment of salaries and allowances for all the teachers and other employees in the Elementary Schools has been made at the revised scales of pay as ordered by Government. It is proposed to abolish the post of one peon. The incumbent who will be ousted will be appointed in the post of the peon that will be created for the Middle School. Provision has also been made for the opening of VII Standard in the Kottiyur School for the next school-year.

The Government may be requested to sanction a grant equivalent to the amount of deficit so as to wipe it off.

Municipal Office,
Kumbakonam.
8—1—48.

A. C. KANDAPPA PILLAI,
Commissioner.

Y'V. Press, Kmu. Q H-TE 66-D C. 75/16—1—48.

6

E 7

5

Kumbakonam Municipality.

Elementary Education Fund.

Revised Estimate for 1947-48 and Budget Estimate for 1948-49.

Actual for 1946-47.	Budget Estimate for 1947-48.	Revised Estimate for 1947-48.	Heads.	Budget Estimate for 1948-49.
Rs	Rs	Rs		Rs
		26680 ✓	RECEIPTS—ORDINARY.	
6941	...	94	Opening Balance	1,054
25,287	25,300	32,930	Education tax ...	43,320
1,321	1,500	1,550	Deduction collection charges ...	1,600
23,966	23,800	31,380	Net ...	41,720
55	100	100	Fines & penalties under E. E. Act ...	100
456	350	300	Income from investments—Securities	300
1,039	1,200	450	School fees	1,000
582	550	1,000	Other receipts ...	750
			Government grant: ...	26680
24,953	25,000	E 25,260	(a) Under Section 37 of the E. E. Act	32,930 26580
14,082	14,080	14,080	(b) Under proviso to ...	14,080
4,100	4,100	4,100	Compensation for the loss of income under profession tax	4,100
11,300	11,330	E 11,330	Contribution from the General Acct.	11,330
11,804	9,616	E 27,620	Govt. grant to meet the deficit	...
...	...	E 3,000	Advance from Government ...	...
24	300	100	Deduct refunds ...	− 200
578	...	...	Deduct refund of subsidy ...	...
1,09,092	89,826	1,18,520	Total receipts—Ordinary & Capital.	1,06,110 101360
1,16,033	89,826	1,18,614 113820 ✓ 113914 ✓	Grand total including opening Balance	1,07,164
			EXPENDITURE—ORDINARY.	
		1600		3900 ✓
96,631	96,650	97,500	1. Staff:—Masters-Pay ...	97,000
4 065	4,400	3,600	2. Clerks & Servants, Pay ...	3,200
3,190	3,600	3,600	Contribution to Provident Fund.	3,600
		1550 ✓	Edn tax collect. charges	1600 ✓
			2. Contingencies & Equipment:—	
			(a) Contingencies:—	
2,147	2,600	3,350	1. House Rent ...	2,600
1,972	2,500	2,500	2. Other Items ...	2,500
			(b) Equipment:—	
...	500	500	1. Furniture & Apparatus.	500
15	300	300	2. Library Books & Map.	300
676	700	700	3. Other Items ...	700
162	170	170	3. Prizes and Scholarships ...	170
5,740	4,000	4,000	4. Repairs to Buildings ...	5,000
1,342	1,340	1,340	5. Interest on and repayment of debt	1,340
		119110 ✓	Repayment of ~~Loan~~ advance ...	E 1,000
1,15 940	1,16,760	1,17,560	Total Expenditure Ordinary and Capital	1,17,910
93	−26,934	1,054	Closing Balance ...	−10,746
1,16,033	89,826	1,18,614 −5196 1600 −6796 ✓	Grand Total including Closing Balance	1,07,164

18000
9616
27616 ✓

119510
3900
123410 ✓
−22050

120070
119110
960 ✓

32930
25260
7670
1054
8724

38

123410
101360
22050 ✓

8

97500
31200
66300
61250
5050

SUMMARY—REVISED ESTIMATE FOR 1947-48.

Details.	Opening Balance. Rs	Receipts. Rs	Expenditure. Rs	Closing Balance. Rs
Ordinary ...	94	118520	117560	1054
Total ...	94	118520	117560	1054

25300

SUMMARY—BUDGET ESTIMATE FOR 1948-49.

119110
113914
5196✓

Details.	Opening Balance. Rs	Receipts Rs	Expenditure. Rs	Closing Balance. Rs
Ordinary ...	1054	106110	117910	−10746
Total ...	1054	106110	117910	−10746

DEMAND UNDER ELEMENTARY EDUCATION ACT X—1947-48.

Debits.	Arrear Demand. Rs	Current Demand. Rs	Total. Rs
Property tax ...	720	32940	33660

a c kandappan
17-1-48.
COMMISSIONER,
Kumbakonam Municipality

32930
25300
7630
6250✓
12500✓

43320
25300
18020

97500
32800
64700

61250

165
41
124
16
984
738
2722
12
5444
2722
32664
161
32825✓
32800✓

41
161✓
38000
6200
31800✓

Encl - 5 sheets

9 ~~15~~

Dis

No.9299/47-B.3

Municipal Office, Kumbakonam,
Dated 24.2.1948.

From Sri A.C. Kandappa Pillai,
Municipal Commissioner,
Kumbakonam.

6

To The Secretary to Government,
Edn., & P.H., Department,
Madras.

Through (1) The Chairman, Municipal Council, Kumbakonam, &
(2) The Director of Public Instruction, Madras.

ASST. SECRETARY TO GOVERNMENT
27 FEB 1948
EDUCATION AND PUBLIC HEALTH

Sir,

Budget Estimate - 1948-49 - Elementary Education Funds - Kumbakonam Municipal Council - Submitted.
Ref.--Government Memo. No.93400/47-2-C.1, Education, dated 4.12.1947 and Proceedings No.67-B3/47 dated 11.2.48 of the Director of Public Instruction, Madras.

***

14380

I submit herewith a copy of the budget estimate for 1948-49 and revised estimate for 1947-48 relating to the Elementary Education Funds of this Municipal Council, together with a copy of the resolution of the Municipal Council No.561 dated 10.2.1948 approving the budget estimate and also a copy of resolution No.560 dated 10.2.1948 approving the budget estimate relating to General Funds.

2. In passing the budget estimate, this council has resolved to reduce the percentage of property tax for general purposes by 1% and to increase the rate of education tax by 1% per year with effect from 1-4-1948 and it has also requested Government to sanction a special grant to wipe off the deficit in the Elementary Education Fund Account. I request that the Government may be pleased to approve the above proposal of the council and cancel -- the orders issued in Government Memorandum No.64421/47-6-C.1, Education and Public Health, dated 12.1.1948.

I/33 Cr.

a c kandappan
Commissioner. 25.2.

25/2

F o r w a r d e d.

M. e. s. Ratnasabapathi
Chairman. 25-2-48

✓ Copy submitted to the Secretary to Government, Education and Public Health Department, Madras, direct.

vr.25.2.

Extract from the Proceedings of the Municipal Council, Kumbakonam, dated 10.2.1948.

----

560. Revised Estimate for 1947-48 and Budget Estimate for 1948-49 of the General Fund Accounts:

Revised Estimate for 1947-48.--

(a) Out of the allotment of ₨.65,000 provided under "Road Maintenance" a sum of ₨.5,000 required to meet the cost of constructing parapet walls along both sides of the northern approach to the new bridge over the Cauvery be set apart.

(b) A sum of ₨.~~6,520~~ 6250 which represents the additional income that may be derived by the enhanced rate of ½% of education tax from 1.10.1947 be contributed from the General Funds to the Elementary Education Fund Account.

(c) In order to meet the additional expenditure, the council resolves to curtail the expenditure under A.II -- Other Roads - Maintenance, to the extent of ₨.~~11,850.~~ 11250.

The Revised Estimate for 1947-48 is adopted with the above modification.

Budget Estimate for 1948-49.--

(a) This council resolves not to levy licence fees for the storage of ground-nuts, pulses, flour, etc., for retail trades.

(b) Further, the council resolves not to increase the fees for the construction of buildings and also for the marriage pandals.

(c) The council resolves to increase the rate of licence fees for the following items at the rates noted -- against each. This will come into force with effect from 1.4.1948.

Section 183(1)

(1) For putting up verandah, balconies, sunshades, weather frames and the like to project over any street -- 1 anna per sq.ft. per year subject to a minimum of ₨.3/- per year.

(2) For placing benches on municipal ground or public road or street -- 8 as. per sq.ft. or part thereof subject to a minimum of ₨.3/- per year.

(d) The credit under the licence fees should therefore be increased from ₨.21,020 to ₨.23,020. The credit under the bus stand fees be increased from ₨.2,030 to ₨.7,230 and the market fees be increased from ₨.11,220 to ₨.16,220 consequent on the revision of rates already sanctioned by the council.

(e) With the additional income thus derived, the council resolves that a sum of ₨.6,250 be contributed from the General Fund Account to the Elementary Education Fund Account.

(f) This council further resolves that the rate of property tax for general purposes be reduced by 1% per year with effect from 1-4-1948 with a view to enable the council to meet the increase of 1% of taxation under the

Elementary Education Fund Account. With a view to find funds for the contribution of Rs.6,250 from the Genearl Funds to the Elementary Education Funds and to meet the loss of income by the reduction of 1% of tax for general purposes, this council resolves that the provision made under Capital Expenditure under Management and also under other heads to be reduced to the extent required if ne cessary.

(g) The post of midwife attached to the Sri Kumbeswaran South Street Dispensary be abolished with effect from 1-4-1948, as it is superfluous.

(h) An additional post of midwife is sanctioned to the maternity centre with effect from 1-4-1948.

The Health Officer is requested to put up proposals to the council for having two centres attaching two m idwives to each of them.

The Budget Estimate for 1948-49 is passed with the above modification.

---

561. The Revised Estimate for 1947-48 and Budget Estimate for 1948-49 of the Elementary Education Fund Accounts:

M Revised Estimate for 1947-48.---Since the council has already resolved to contribute from general funds to the elementary education funds a sum equivalent to the income that may be derived by the extra levy of education tax of ½% per half year with effect from 1-10-1947 ordered by Government, it resolves to request the Government to cancel the levy of tax ordered in their Memo. No.64421/47-6-C.1 Education, dated 12.1.1948.

The Revised Estimate is passed with the above modification.

Budget Estimate for 1948-49.---A sum of Rs.6,250 be reduced under Government grant under section 37 of the Elementary Education Act and the provision under contribution from general funds be increased by Rs.6,250.

K As the council feels that any increase in the rate of taxation over 25½% wil l cause great hardship to the public and as the general fund permits a reduction of 1% per year in the rate of property tax for general purposes, this council has therefore resolved to reduce the percentage under that head by 1% and to increase the rate of education tax by 1% per year with effect from 1-4-1948.

The Budget Estimate is passed with the above modification.

The council requests the Government to sanction a special grant to wipe off the deficit in the Elementary Education Fund Account.

(True Translation)

Commissioner.

VR.25.2.

25/2/48

15

Kumbakonam Municipality.

NOTE FOR THE COUNCIL.

ELEMENTARY EDUCATION FUND.

Revised Estimate for 1947-48. *Budget Estimate for 1948-49.*

THE Elementary Education Fund opens with a balance of Rs 1,054 and closes with a deficit of Rs 10,746. As ordered by Government in their Order No. Ms. 2697, Education, dated 16—12—1947 credit has been taken for the receipts which will accrue as a result of the increase in the rate of levy by 1 per cent with effect from 1—10—1947. The credit is based on a collection which is estimated at 98 per cent of the currrent demand and 75 per cent alone of the arrear demand.

Provision for the payment of salaries and allowances for all the teachers and other employees in the Elementary Schools has been made at the revised scales of pay as ordered by Government. It is proposed to abolish the post of one peon. The incumbent who will be ousted will be appointed in the post of the peon that will be created for the Middle School. Provision has also been made for the opening of VII Standard in the Kottiyur School for the next school-year.

The Government may be requested to sanction a grant equivalent to the amount of deficit so as to wipe it off.

Municipal Office,
Kumbakonam.
8—1—48.

A. C. KANDAPPA PILLAI,
Commissioner.

Y'V. Press, Kmu. Q H-TE 66-D C. 75/16—1—48.

16

Kumbakonam Municipality

NOTE FOR THE COUNCIL

ELEMENTARY EDUCATION FUND

Revised Estimate for 1947-48 and Budget Estimate for 1948-49.

[illegible]

[illegible]

[illegible]

17

10

Kumbakonam Municipality.

Elementary Education Fund.

Revised Estimate for 1947-48 and Budget Estimate for 1948-49.

Actual for 1946-47.	Budget Estimate for 1947-48.	Revised Estimate for 1947-48.	Heads.	Budget Estimate for 1948-49.	
Rs	Rs	Rs		Rs	
			RECEIPTS—ORDINARY.		
6941	...	94 ✓	Opening Balance	1,054	
25,287	25,300	~~32,930~~ 26680 ✓	Education tax ...	43,320 ✓	
1,321	1,500	1,550	Deduction collection charges ...	1,600	
23,966	23,800	~~31,380~~ [illegible]	Net ...	41,720	
55	100	100 ✓	Fines & penalties under E. E. Act ...	100 ✓	
456	350	300 ✓	Income from investments—Securities	300 ✓	
1,039	1,200	450 ✓	School fees ...	1,000 ✓	
582	550	1,000 ✓	Other receipts ...	750 ✓	
			Government grant :		
24,953	25,000	25,260 ✓	(a) Under Section 37 of the E. E. Act	~~32,930~~ 26680	26580 ✓
14,082	14,080	14,080 ✓	(b) Under proviso to ...	14,080 ✓	
4,100	4,100	4,100 ✓	Compensation for the loss of income under profession tax	4,100 ✓	
11,300	11,330	11330 ~~11,330~~ 17580	Contribution from the General Acct.	~~11,330~~ 17580	11330 ✓
11,804	9,616	27,620 ✓	Govt. grant to meet the deficit ...	...	
...	...	3,000 ✓	Advance from Government ...	...	
24	300	−100 ✓	Deduct refunds ...	−200 ✓	
578	...	...	Deduct refund of subsidy A.T.C. ...	...	
1,09,092	89,826	1,18,520	Total receipts—Ordinary & Capital.	1,06,110	101360
1,16,033	89,826	1,18,614	Grand total including opening Balance A.T.C.	1,07,164	22050
		113820 ✓			123410
		113914 ✓			
			EXPENDITURE—ORDINARY.		
		1600 ✓		3900 ✓	
96,631	96,650	97,500 ✓	1. Staff :—Masters-Pay ...	97,000 ✓	
4 065	4,400	3,600 ✓	2. Clerks & Servants, Pay ...	3,300 ✓	
3,190	3,600	3,600 ✓	Contribution to Provident Fund.	3,600 ✓	
		1550	Sch. Cap.	1600 ✓	
			2. Contingencies & Equipment :—		
			(a) Contingencies :—		
2,147	2,600	3,350 ✓	1. House Rent ...	2,600 ✓	
1,972	2,500	2,500 ✓	2. Other Items ..	2,500 ✓	
			(b) Equipment :—		
...	500	500 ✓	1. Furniture & Apparatus.	500 ✓	
15	300	300 ✓	2. Library Books & Map.	300 ✓	
676	700	700 ✓	3. Other Items ...	700 ✓	
162	170	170 ✓	3. Prizes and Scholarships ...	170 ✓	
5,740	4,000	4,000 ✓	4. Repairs to Buildings ...	5,000 ✓	
1,342	1,340	1,340 ✓	5. Interest on and repayment of debt	1,340 ✓	
		120710 ✓	Repayment of ~~Loan~~ Govt. Advance..	1,000 ✓	
1,15 940	1,16,760	1,17,560	Total Expenditure Ordinary and Capital	1,17,910	123410 ✓
93	−26,934	1,054	Closing Balance ...	−10,746	
1,16,033	89,826	1,18,614	Grand Total including Closing Balance	1, 7,164	− 22050 ✓
		−6796			

323

2

9700
320
10020

18

SUMMARY—REVISED ESTIMATE FOR 1947-48.

Details.	Opening Balance. Rs	Receipts. Rs	Expenditure. Rs	Closing Balance. Rs
Ordinary ...	94	118520	117560	1054
Total ...	94	118520	117560	1054

SUMMARY—BUDGET ESTIMATE FOR 1948-49.

Details.	Opening Balance. Rs	Receipts Rs	Expenditure. Rs	Closing Balance. Rs
Ordinary ...	1054	106110	117910	-10746
Total ...	1054	106110	117910	-10746

DEMAND UNDER ELEMENTARY EDUCATION ACT X—1947-48.

Debits.	Arrear Demand. Rs	Current Demand. Rs	Total. Rs
Property tax ...	720	~~32940~~ 26560	~~33660~~ 27280

COMMISSIONER,
Kumbakonam Municipality.

25-2-48.

0519

Enclosure to the budget estimate for 1948-49 according to -- Appendix XII of the rules framed under the Elementary Education Act of 1920, as amended.

***

11

I	No. of schools having as the highest class - No. of schools as on the date of submission of the budget estimate.	Standards. VIII VII VI V IV III II I 1 . 1 21 . 1 . . Total 24 schools.
II	No. of schools proposed to be opened in the ensuing year.	Nil.
III	Total number of teachers employed in all the -- 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 number of teachers in each scale.	152 - Vide details at the end.
IV	No. of additional teachers proposed to be employed in	
	(a) the existing schools and their scales of pay	One secondary grade teacher in the scale of Rs.40-1½-55-2-75.
	(b) the schools to be opened during the ensuing year and their scales of pay.	Nil.
	If the pay of the existing teachers is proposed to be revised, the total number of teachers whose pay wil l be affected -- showing the present and the proposed scales of pay and the extra provision made for the purpose.	...

Details for item No.III.

1) Secondary grade trained teache rs placed in the scale of Rs.40-1½-55-2-75.	28
2) Higher grade trained teachers placed in the scale of Rs.30-1-45.	104
3) Elementary lower grade teachers placed in the scale of Rs.23.1.33	15
4) Common Instructors:--	
(a) Drawing master on a fixed salary of Rs.30	1
(b) Drill & drawing master, do. 35	1
(c) Music instructor in the scale of Rs.30.1.45	1
5) Prevocational instructors in the scale of -- Rs.30-1-45.	2
Total. ...	152

Commissioner, 25.2
Kumbakonam Municipal ity.

vr.25.2.

25/2

To Secy., E.& P.H. 21

This may be examined.
4-3-48
H.M.EDN.

The Municipal Teachers' Union, Kumbakonam.

True copy of the resolution passed in its meeting held

on 10-12-1947.

5 MAR 1948
GOVERNMENT OF MADRAS

8 MAR 1948
EDUCATION

16814

In view of the fact that the weitage has been granted for the teachers of the sister Municipalities of this District (ie) Tanjore, Mayavaram and Tiruvarur Municipalities and for the District Board Tanjore, this Union requests the Government to issue orders sanctioning the weitage for the teachers of the Kumbakonam Municipality also at an early date.

The representatives of this union waited on deputation to the Hon'ble Minister for Education at Tanjore on 25-10-1947 at 2 P.M. and prayed for the grant of weitage to the teachers working in the Kumbakonam Municipality and submitted a memorandum on the subject. The Hon'ble Minister had been kind enough to inform the deputationists that their request will be favourably considered and orders sent.

As the above request is still pending with the Government this Union prays for the early sanction of the same.

P. Natesan
1.3.48.
President

Second Copy. Submitted to 1. The 1. Director of Public Instructor Madras.
2. The Minister for Education to the Government of Madras
3 Amma-pettai Venkatarama Iyer, member of the Madras Legislative Asembly, Tanjore constituency.

~~7~~ ~~16~~ 22

E89.H(C1)

The Mcl. cl., Kumbakonam, and fifteen other Mcl. cls. have not yet been permitted to grant advance increments to the E.E. staff in their employ. The question of granting the advance increments in these sixteen cases is being re-examined along with the E.E. Fund budgets for 1948-49 of each mcl. cl., including that of Kumbakonam. No separate action is, therefore, called for in this case as it is proposed to issue a consolidated order covering all the cases referred to above after the scrutiny of the budgets is over.

5/3/48 S/H.M.(Edn.) 6/3/48

Where may be known in each case on the budget. Has the Kumbakonam budget been examined?
5-3-48

Submitted.

2. The B.E. for 1948-49 of the Mcl. cl., Kumbakonam, is being examined ~~additional proposal~~. Certain particulars of provisions made in the budget are being called for.

6/3/48 S 6/3/48

5-3-48

Issue to-day
6.3.48

C. No. 11214/48

page 3 infra

very urgent

23 # E89.H(C1)

B.E. 1948-49 – Mcl. cl. Kumbakonam – E.E. Fund –

From the Commr. Kumbakonam Mply. No. 9299/47 d 17-1-48
" D.P.I.

Memo. No. 11214/48 – 1C1 Edn. d 6.3.48

The Commissioner Kumbakonam Mply. is requested to ~~state whether~~ ~~furnish particulars of the amount~~ ~~state~~ report very urgently the amounts provided for in the R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the Council towards the expenditure on the payment of dearness allowance to the E.E. staff. He is also requested to furnish particulars of additional expenditure to be incurred if the Council is allowed to grant advance increments to teachers with effect from 1.10.47.

6/3 5-3-48 6/3/48

To
The Commr. Kumbakonam Mply. thro. the C.M.C.

~~V~~ 24

~~D~~ TDS I. C1 25 ~~B~~

R.C. 9299/48 - B 3.

Municipal Office, Kumbakonam.
8th, March 1948.

From
Sri. A.C. Kandappa Pillai,
Commissioner, Kumbakonam
Municipality, Kumbakonam.

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

Through
The Chairman, Municipal Council, Kumbakonam.

ASST. SECRETARY TO GOVERNMENT
10 MAR 1948
EDUCATION AND PUBLIC HEALTH DEPT.

17773

Sir,

Budget Estimate - Kumbakonam Municipality - Elementary Education Fund - 1948-49 - Particulars - Submitted.-

p. nante.

Government Memorandum No. 11214/48-1-C1 Edn. Dated 6-3-48.

I beg to state that a sum of Rs. 31,200/- has been provided for the payment of dearness allowance to the Elementary Education staff both in the Budget Estimate for 1948-49 and in the Revised Estimate for 1947-48. If the staff employed under the Elementary Schools are allowed advance increments ~~in these~~ with effect from 1-10-47 a sum of Rs.1,600/- will be required during the current year and Rs. 3,900/- for the year 1948-49.

A.C. Kandappan
Commissioner. 8-3-48

Forwarded
V.R. 8/3

M. C. S. Ratnasabapathi
Chairman. 8.3.48

~~14~~ 26

27 ~~14~~

Extract from the Note of the L.A. Department regarding the Budget Estimate of the Kumbakonam Municipal Council for the year 1948-49.

***.

x x x x x x x

12

CONTRIBUTION FROM GENERAL ACCOUNT TO ELEMENTARY EDUCATION ACCOUNT:- The standard contribution is Rs.11,330 and this was the contribution approved in the orders on the Elementary Education budget for 1947-48 in which a sum of Rs.9,620 from the A.T.C.sanctioned thisyear was also permitted to be appropriated to the Elementary Education Account. In the R.E. for 1947-48 however the Council has provided for a contribution of Rs.17,580 from general funds. This proposal is desgined to evade the Enhancement of the rate of the Edn. Tax from 2½ to 3½ per cent per year from 1-10-47 which Govt. have ordered and insisted upon. The Council has apparently taken no steps to levy Edn. tax at the increased rate in the current half year although Govt. have definitely declined to reconsider the order enhancing the rate. The Council's lapse cannot now be rectified and the income for the current half year should be taken as foregone. Anyway, there is no reason why the orders already issued regarding the contribution in the current year should not be adhered to. The contribution in the current year may be ordered to be reduced to Rs.11,330. ✓The resulting deficit in the Ele. Edn. account (estimated to be Rs.5,196) may be avoided by further adjustment of an equal amount from the current year's Arrear Toll compensation

17580

P R.D.P. 10.3.

The contribution for 48-49 may also be reduced from Rs.17,580(provided in the estimate) to Rs.11,330. The resulting deficit in the Ele. Edn. Acct. (estimated at Rs.18,050) may be avoided by adjusting an equal amount from the A.T.C. expected next year.

R R.D.P. 10.3.

The Council has resolved to give effect to the orders of Govt. regarding enhancement of the rate of Edn. tax from 1-4-48 only. Even with the consequent increase of income, and with the standard contribution from the General funds, the Ely. Edn. Acct. is still expected to work at a recurring deficit of about Rs.18,000., which points to the need for a further enhancement of the tax. This is for E.& P.H. to consider.

x x x

R.E. for 1947-48: R.E. for 1947-48 (revised with reference to the alterations proposed above and taking no account of the A.T.C. of Rs.52,006 sanctioned in the current year) will close with a deficit of Rs.10,850 against the prescribed minimum balance of Rs.22,200 even though no capital expenditure from ordinary revenues is proposed in the year. In order to avoid the deficit and to secure the minimum balance the council may be permitted to adjust to its genl. funds a sum of Rs.33,050 from the balance available in the current year's A.T.C. after meeting the deficit in the Ele. Edn. Account. The balance still left in that grant will be available for expenditure on conservancy improvements in future.

R.D.P.
10.3.48

B.E. for 1948-49: In order to avoid the deficit and to secure the minimum balance, the council may be permitted to adjust to its general funds a sum of Rs.25,560 from the balance available in the A.T.C. expected next year, after meeting the anticipated deficit inthe Ely. Edn. account The balance of that grant, still remaining will be available for conservancy improvements not provided in the estimates.

R.D.P.
10.3.48

****

R.D.P.
10.3.48

52006
25560
26446
23370 ✓
3076 ✓

52,006
33050
18,956 R.E.

52006
25560
26,446

Draft II

E.Sp.H (a)

R.C. Issue today
24/3/48

C-No. 11214/48

B.E. 1948-49 - E.E. Fund - Mcl. Cl. Kumbakonam - Orders passed.

pag 18 f.

From the D.P.I. Ref. No. 6783/47-48 d 11-2-48

Order Ms. No. 659 Edn. dated, 24-3-48

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 Mcl. Cl. Kumbakonam.

2. R.E. for 1947-48 (i) The Contribution proposed from the General funds should be reduced from Rs. 17580 to Rs. 11330.

para 2 (iii) on p 12 f.

(ii) The provision made under the head "Staff - Salaries and allowances - Masters" should be increased by a sum of Rs. 1600 towards the additional expenditure to be incurred on the payment of advance increments to the E.E. staff, sanctioned in G.O. No. 658 Edn. dated, 24.3.1948.

para. 2 (ix) on p. 22 f.

(No addition to draft I)

(iii) The Council is permitted to increase the provision made under the head "Expenditure - Ordy" from Rs. 118,260 to Rs. 120,710

para 2 (vii) on p 22 f.

(iv) In order to avoid a deficit in the E.E. Acct., the Council should adjust a total sum of Rs. 16416 from the A.T.C. grant sanctioned to it in the Current year.

9620
6796
16416 ✓

para 2 (x) on p 22 f.

para 3 (i) on p. 22 f.

3. B.E. for 1948-49. (i) Education Tax.

page 19 f Ⓣ

In partial modification of the orders issued in Memo. No. 64421/47-6 C1 Edn. d 12.1.48, the Govt. direct the Mcl. Cl., Kumbakonam, under section 37 of the E.E. Act, 1920, as amended, to alter the rate of levy of education tax in its area, from 2½ % p.a. to three and a half percent, per annum, on the annual rental value of properties, with effect from 1.4.48.

did [illegible]

para 3 (i) on p. 22 f.

(ii) Govt. grant under section 37 of the E.E. Act

The Credit taken should be reduc

k 2

30 by a sum of Rs. 100, with reference to ~~t~~ the provision made for ~~the~~ refunds in 1947-48.

(iii) The contribution proposed from the General funds should be reduced from Rs. 17,580 to Rs. 11330.

(iv) The provision made under the head "Staff - Salaries and allowances - Masters" should be increased by a sum of Rs. 3900 towards the additional expenditure on grant of advance increments to teachers.

(v) Revised with reference to the orders above, the B.E. for 1948-49 is expected to close with a deficit of Rs. 22,050. In order to avoid the deficit in the E.E. Acct. The Council should adjust a sum of Rs. 22050 from the A.T.C. grant likely to be sanctioned to it next year.

~~(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.I. in paras 4 to 7 and 9 of his endorsement read above, is communicated to the Commr., for information and necessary action.

by

22/3/48

22-3-48

para 2(ii) a p. 2 c.f.

para 2(iii) a p. 2 c.f.

para 2(iv) a p. 3 c.f.

para 2(vi) a p. 3 c.f.

p. 1 c.f.

To
The Commissioner
Kumbakonam Mpty.
Copy to the C.R.C. (with a copy of paras 4-7 and 9 a p. 1 c.f.)
" D.P.I.
" Examiner of L.F. Accts.
" L.A. Deptt.

Despd. w. Encl.
25/3/48

---

31 3

16

2. Fines and penalties. — 100 ✓
3. Income from investments — 300 ✓
- Securities.
4. School fees — 1000 ✓

ANNEXURE

	Rs.
Opening balance (as revised)	Nil
RECEIPTS:	
1. Education tax ...	43,320 ✓
~~5.~~ Other receipts ...	750 ✓
~~6.~~ Govt. grant ...	
(i) under section 37 of the E.E.Act. ...	26,580 ✓
(ii) under the proviso to sec. 37 of the Act ...	14,080 ✓
(iii) Compensation for the loss of education tax levived as surcharged on profession tax ...	4100 ✓
(iv) Adjustment from the A.T.C. grant	22050 ✓
7. ~~xxx~~ Contribution from the General funds	11330 ✓
DEDUCT Refunds.	- 200 ✓
~~Amount transferred to capital~~	
Total ordinary	1,23,410 ✓
~~Capital:~~	
~~Amount transferred from Ordinary~~	
~~Total ordinary & Capital~~	
Total including opening balance	1,23,410 ✓

EXPENDITURE.	Rs.
1. STAFF:	
Salaries & allowances Masters	1,00,900 ✓
Clerks & servants	3,200 ✓
Contribution to P.F.	3,600 ✓
Edn. tax collection charges	1,600 ✓
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	2,600 ✓
Other items.	2,500 ✓
Equipment	
Furniture & apparatus	500 ✓
Library books & maps	300 ✓
Other items	700 ✓
3. Prizes and scholarships	170 ✓
4. Repairs to buildings	5,000 ✓
5. Interest and repayment of debt —	1,340 ✓
~~Total~~ Repayment of Govt. advance —	1000 ✓
Total —	123410 ✓
~~Capital:~~	
~~Lands & buildings~~	
~~Total (ordinary and capital)~~	
Closing balance —	Nil

22/3/48

by

32

C.No. 11214/48

E&P.H.(C1)

B.E. - 1948-49 - E.E. Fund - Mcl. cl. Kumbakonam.

14 15

page 1 c.f.
page 13 c.f.

From the D.P.I. R.O.P. No. 6783/47-48 d 11.2.48
" Commr. Kumbakonam reply No. 9299/48 d 8.3.48

page 17 c.f.

~~The resolution of the Mcl. cl. Kumbakonam approving the E.E. Fund budget has not been received.~~ ~~A copy of the Council's Resolution approving the B.E. received in L.A. Office of the general funds of the council is put up below~~ The R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the Council call for the following remarks.

2. R.E. for 1947-48 (i) Education Tax.

page 19 of (T)

'Y' in page 15 c.f.

'M' in page 13 c.f.

page 17 c.f.

page 19 of (T)

In Memo. No. 64421/47-6 C1 Edn. d 12.1.48, the Govt. directed the Mcl. cl. to enhance the rate of education tax levied by the Council from 2½ % p.a. to 3½ % p.a. with effect from 1.10.47. Credit has accordingly been taken for increased receipts in the budget, as framed by the Commr. But in its resolution No. 561 d 10.2.48, the Council has decided not to give effect to this order, and the credit taken for increased receipts in the current year has been deleted. ~~The action of the Council in this regard is reprehensible.~~ It is, now, too late ~~now~~ to enforce the orders in the Memo. at (T). The credit taken by the Council may be allowed to stand.

(ii) Govt. grant under section 37 of the E.E. Act.

The credit taken is with reference to the amount sanctioned in G.O. No. 195 (R.) Edn. dated 27.10.47.

not put up

page 17 c.f.

page 23 of (A)

'P' in page 27 c.f.

(iii) The contribution proposed from the General funds is Rs. 17580 as against Rs. 11330 approved in the sanctioned budget. L.A. suggest that the contribution may be limited to Rs. 11,330, the resulting deficit being met from the A.T.C. grant sanctioned to the council in the current year. The suggestion may be accepted.

page 7 of (T)

(iv) credit has been taken for the subsidy of Rs. 18000 and the advance of Rs. 3000 sanctioned in G.O. No. 2691 Edn. d 16.12.47.

(v) The amount proposed to be adjusted from

The A.T.C. grant is Rs. 9620 which is the amount authorised in the sanctioned budget.

1 M
page 23 of (A)

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

'X' on page 5 c.f.

(vii) The provision made under the head "Expenditure - Ordinary" is in excess of that in the sanctioned budget. The increase may be approved.

(viii) ~~The~~ R.E. as ~~submitted~~ by the Council closes with a balance of Rs. 1054. Revised with reference to the suggestion made in sub-para (iii) above it is expected to close with a deficit of Rs. 5196. L.A. have suggested that the deficit may be met by a further adjustment of Rs. 5196 from the A.T.C. grant.

page 17 c.f.
'P' on page 27 c.f.

(ix) The Council has not yet been allowed to pay advance increments to the E.E. staff. It has, however, been permitted to grant the concession to the general staff in its employ. The concession may be extended to the E.E. staff also, with effect from 1.10.47, as in the case of general staff: The deficit in the R.E. will increase by Rs. 1600. If L.A. agree the Council may be asked to meet this ~~extra~~ deficit also by adjusting a further sum of Rs. 6796 (5196+1600) from the A.T.C. grant sanctioned to it in the current year. The R.E. will then close with a nil balance.

page 25 c.f.
P

5196
1600
6796

3. B.E. for 1948-49. (i) Education Tax.

The Council has resolved to give effect to the enhancement of the rate of education tax from 2½% p.a. to 3½% p.a. with effect from 1-4-48. Credit has been taken for increased receipts in 1948-49.

K' on page 13 c.f.
page 17 c.f.

(ii) Govt. grant under section 37 of the E.E. Act.

The credit taken may be reduced by 100 with reference to the provision made for refunds in 1947-48.

page 17 c.f.

(iii) The contribution proposed from the general funds is Rs. 17580 as against Rs. 11330, the usual contribution. L.A. suggest that the contribution may be limited to the usual amount the resulting deficit being met from A.T.C. grant likely to be sanctioned to the Council

page 17 c.f.
R' on page 27 c.f.

next year. The suggestion of L.A. may be accepted.

'X' on p. 5 c.f.

B II
U6

(iv) Provision has been made for the payment of revised scales of pay to the E.E. staff. The Council may be asked to increase the provision made under the head "Salaries and allowances - Masters" by Rs. 3900 to meet the ~~[illegible]~~ addl. expenditure on the grant of advance increments to the E.E. staff.

page 25 c.f.

(v) Provision has been made for the refund of the first instalment of the advance sanctioned in (T).

page 17 c.f.

(vi) The budget as framed by the council closes with a deficit of Rs. 10746. Revised with reference to the suggestions above it is expected to close with a deficit of Rs. 22050. The Council may be asked to avoid the deficit by adjusting a like amount from the A.T.C. grant likely to be sanctioned to it next year. L.A. may see.

page 17 c.f.
-ibid-
R

4. The Council was paid a subsidy of Rs. 16188 towards the payment of dearness allowance to the E.E. staff in 1946-47. It has also been paid a subsidy of Rs. 18000 in the current year. The A.T.C. grant will not be available after 1948-49. The question of stabilising the E.E. Fund may be considered sufficiently early next year.

Para 2 ... p. 21 of (A)
page 7 of (T)

S. L.A. may see for remarks

12.3.48

12/3/48 S

14 Mar L.A.

E.&P.H. U.O. No.
11214-RC1
12-3-48

Local ... Administration Dept. 1? Mar 1948 10322 Secretariat, Madras

L.A. Dept
(Bud II)

The note of the E&PH Dept on pp 1-3 ante may be perused.

The E&PH Dept have accepted the suggestion of this Dept to restrict the contribution from the General funds to the E.E. Fund to the standard amount of Rs 11,330 in the RE for 1947-48 and in BE for 1948-49 and to make up the resultant deficit in the E.E. Act by adjustment from the balance of arrears toll compensation grant sanctioned in the current year.

and likely to be sanctioned next year, after making necessary adjustment to the General Account. The amounts proposed to be adjusted to the E.E. Acct. from the A.T.C grant is Rs 16,416® in the RE for 1947-48 and Rs 22,050# in the BE for 1948-49. There is sufficient balance in the A.T.C grant of the current year and of the next year for the adjustment of the above amounts to the E.E. Acct and the proposal may be agreed to.

The file may be returned to E&PH.

9620-M
6796-P
® 16,416

R on p3 an

A.T.C 52006
For Gl Acct 35050
Balance 18,956

A.T.C 52006
For Gl Acct 25560
26446

p28 cf

Edn
15.3.48

16.3.48

17.3.48

17.3.48

E.&P.H.

18/3

E&P.H.(Ed)

10322-1 II
18/3/48

Two draft orders are submitted for approval.

22.3.48

22/3/48

S

Mr. (Cur.)

Mr. (L.A.) 24/3

TSF
23.3.48

Edn
para 3 of draft II
Date
23/3/48

KBL
19/3/48

23/3

ASST. SECRETARY TO GOVT. EDUCATION AND PUBLIC HEALTH DEPT. 20853 19 MAR 1948

SECRETARY, EDN. AND P.H. DEPT. 24 MAR 1948 GOVERNMENT OF MADRAS