Sectt. II-27—60,004—17-11-48

E & P.H.

(1948) Department.

Ms. SERIES.

Closed for history

⑳

G.O. NO. 665 Edn.

Dated 24-3-48

[Despatch Abstract.]

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Next Budget in G.O.No. 2558 Education dt 11.8.49							

Further Papers.

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

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.NO.72-B.3/47-48 dated 12-1-1948.

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

ASSISTANT SECRETARY TO GOVERNMENT
17 JAN 1948
EDUCATION AND PUBLIC HEALTH DEPARTMENT

Submitted.

p.9 infra

2. The amount shown against "Collection charges" on the receipts side both in the Revised Estimate for 1947-48 and Budget Estimate for 1948-49 should be transferred to expenditure side and shown against "Education Tax-Collection charges" under "1-Staff".

2. Revised Estimate for 1947-48

3601

p.27 (R)

3. The expenditure under ordinary is in excess of the sanctioned estimate as per G.O.No.Ms.295 Edn dated 20-2-47. Sanction of Government is necessary for the increased expenditure.

Budget Estimate for 1948-49:

p.9 infra

4. 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.

5. Accommodation:

The two girls Schools under the Municipality, namely, Manthakara Street School and Muslim Girls School are not housed in adequate and suitable buildings. The Muslim girl school may be shifted early to a better building which is available nearly as reported by the Sub Assistant Inspectress, West Tanjore. Accommodation for two boys schools held in rented buildings is reported to be in adequate and unsuitable. It is reported that the suggestions made in the previous years have not yet been carried out. The Commissioner may be requested to make necessary arrangements to rectify the defects early.

6. Equipment:

The amount provided for the supply of necessary equipment may be properly utilised in consultation with Inspecting officers.

[Leave salary and Dearness allowance arepaid.

VRR 15/1
for Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department.

RVR 15/1/-
15/1

+ 178 3

LOCAL ADMINISTRATION DEPARTMENT.

From
Sri.K.R.Chandrasekhara Ayyar,
Municipal Commissioner,
MANNARGUDI.

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

Thro'
The Director of Public Instructions,
MADRAS.

Thro'
The Chairman, Municipal Council,
MANNARGUDI. 3

DIRECTOR OF PUBLIC INSTRUCTION
Rc. 72 B3/
7 DEC 1947
MADRAS

Rc.No.B.1.8195/47.

Dated./6-12-47.

Sir,

Sub:--BUDGET ESTIMATE-Elementary Education fund account-Mannargudi Municipality-1948-49- Submitted

-----

page 9 infra. I submit herewith the revised budget estimate for 47-48 and the budget estimate of this Municipality for 1948-49 in duplicate in respect of the Elementary Education fund account as passed by the Municipal Council in its resolution No.478 dated.28-11-47.(copy enclosed.) p. 5 infra A copy of the establishment schedule along with the statement showing the number of schools,teachers etc.is also sent herewith in duplicate. p.11 infra.

2. Provision has been made in the revised budget estimate and in the budget estimate for the revised scales of pay to the staff as sanctioned in G.O.Nos.975 Education dated.10-5-47 and 1154 Education,dated.5-6-47.

3. In the budget estimate for 47-48 approved in G.O.No.M.S.295, Education dated.20-2-47, a total sum of Rs.20,570/- was alloted for ordinary expenditure. The amount provided in the revised budget estimate is Rs.25,750/-. The excess is mainly under staff due to increased allotment on account of the revision of the scales of pay of teachers. The increased allotment may be kindly specially approved by the Government.

4. A contribution of Rs.7,170/- was proposed for transfer to the Elementary Education fund account in the budget for 47-48 as ordered by the Government in G.O.No.295 dated.20-2-47. p 27 (M) This amount was found inadequate inspite of the increase of Education tax of ½% from ~~xxx xnxxxxxx~~ 1-10-47 ordered in G.O.No.2438 dated.12-11-47 p.19 (L) and an advance of Rs.2,600/- made by the Government to make up the deficit. In this office letter No.3943/47 dated.2-8-47, p.5 (L) a suggestion was made that as the general fund account could not normally contribute more than Rs.5,000/- per annum to the Elementary Education fund account, education tax may be increased ~~may~~ to 2% per half year on the annual rental value of buildings. The Government however directed the increase of tax by ½% only per half year from 1-10-47. The elementary education fund revised budget for 47-48 and the budget estimate for 48-49 have been prepared taking credit of a contribution from general account to the extent of Rs.9,400/- in 47-48 and Rs.10,560/- in 48-49. p. 9 infra

5. The Inspectress of Girls' Schools,VIII Circle,Tanjore,has stated that the Municipal Muslim Girls' School should be shifted to a more suitable building. This will be done shortly.

6. I request that the Government may be pleased to approve of the revised budget estimate for 47-48 and the budget estimate for 48-49 of the Elementary Education fund account of this Municipality at an early date.

K.R.Chandr
COMMISSIONER.
6/12/47

P.S./6-12-47.'P'6.
Compd: 6/12

Forwarded.

3
CHAIRMAN.
6/12/47

61

5

PROCEEDINGS OF THE SPECIAL URGENT MEETING OF THE COUNCIL, dated. 28-11-47.

Subject No.478. Read the draft revised budget estimate for 1947-48 and the budget estimates for 1948-49 including the Elementary Education Fund account of the municipality and the recommendations of the Finance Committee dated.19-11-47,20-11-47,and 22-11-47.

Resolution: The revised budget estimate for 1947-48 and the budget estimate for 1948-49 including the elementary education fund account, as recommended by the Committee are approved and adopted. All the recommendations contained in the Committees' proceedings are approved with the following amendments.

1. That the Government may be requested to sanction as a special case a 75% grant for cement concreting the Railway Station Road as against 50% recommended by the Chief Engineer.
2. The Council while sanctioning the payment of a contribution (non-recurring) of Rs.500/- subject to the approval of Government, requests the Collector that a representative of this Council should be on the Managing Committee of the T.B.Sanitorium to be established.

p.19g (L)

The Council regrets that the Government without consulting the council, have levied an additional levy of ½% of Education tax per half year on the rent value of buildings from 1-10-47.

The revision of licence fees for D & O trades as per schedule, fees for stalls, shops in weekly, vegetable mutton xx stalls, slaughter houses, fish market and the levy of maximum rates of taxes on vehicles and animals as recommended by the Committee (except in the case of bulls and carts for which the existing rates to continue) is also approved to take effect from 1-4-48.

The recommendations in respect of the revision of the scales of pay to the staff are also specifically approved and the Government may be addressed for necessary sanction.

Sd./V.Ramachandra Dikshidar,
Chairman.

(True copy)

P.S./1-12-47.'P'1.
Compd: h 5/12/47

COMMISSIONER.

MANNARGUDY MUNICIPALITY.

Elementary Education Account Budget for the year 1948-49 (Abstract)

Head of account	Opening Balance	Receipts	Expenditure	Closing balance
	Rs	Rs	Rs	Rs
Ordinary	-	25,560	25,560	-
Capital	10	-	-	10
Total	10	25,560	25,560	10

5

Municipal office,
Mannargudy 30-11-47

6/12

COMMISSIONER
6/12

8

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BUDGET ESTIMATE OF THE MANNARGUDY MUNICIPALITY FOR THE YEAR 1948-49

C. Elementary Education Account.

Actuals 1946-47	Revised Budget 1947-48	Head of account	Budget Estimate 1948-49
Rs	Rs	**RECEIPTS - ORDINARY.**	Rs.
1,293	1,670 ✓	Opening balance	10 Nil 6
3,010	4,700 ✓	Education tax-gross collections	6700 ✓
272	280	Deduct collection charges	540
2,738	4,420	Net	6160
	2,600 ✓	Government advance	
1,800	-	Government grant for the payment of Dearness Allowance	
2,780	3,000 ✓	Government grant equivalent to tax	4170 3650
4,680	4,680 ✓	Government grant under proviso to section 37 of ~~tax~~ Elementary Education ~~tax~~ Act.	4680 ✓
13,130	9,400 7170	Contribution from General account	10560 7170
3,100	10 2220	Deduct - refunds A.T.C. Grant	-10 3910
22,028	24,090 24,360 ✓	Total	25560 26,100 ✓
		Capital Receipts. Nil.	
23,321	25,760 26030 ✓	Grand total including opening balance	25570 26,100 ✓ 863 26963 ✓
		EXPENDITURE - ORDINARY	
10,765	15,400	Staff - Masters	14410 ✓ } 22,240 ✓
9,368	280 8,050 ✓	Dearness Allowance cllm. 540	7830 ✓
450	750 E	Contribution to Provident Fund	800 E
		Contingencies & equipment.	
666	800 E	House rent	860 ✓ E
113	400 ✓	Other items	400 ✓
		Equipment	
89	150 ✓	Furniture & apparatus	100 ✓
27	50 ✓	Library books & maps	50 ✓
177	150 ✓	Repairs to buildings	150 ✓
		Refund of Government advance ✓	960 ✓ E
21,655	25,750 26,030 ✓	Total	25560 26,100 ✓
		Capital expenditure. Nil.	
21,655	25,750 26,030 ✓	Total expenditure Ordinary & Capital	25560 26,100 ✓
1,666	10 Nil	Closing balance	10 Nil 863 26963 ✓
23,321	25,760	Grand total including closing balance	25570

26030
432
26462 ✓

26030
432 ✓
26462 ✓

Municipal office,)
Mannargudy 5-12-47)
S.S.

12/12/47

K. R. Bhat 6/12

Commissioner

26100
863
26963 ✓

22240
863
23103

4700
1500
6200
1600
1500
550
7650 ✓

MANNARGUDY MUNICIPALITY.

Elementary Education - Establishment Schedule - 1948-49.

Designation	No. of posts.	Scale of pay.	Cost per month. Pay.	Spet per year. Pay.	Cost per month. D.A.	Cost per Year. D.A.	Remarks.
RAJAMPALAYAM SCHOOL.							
Headmaster. Sec. Gr.	1	40-1½-55-2-75	41½	498	18	216	7
Assistant. Hr. Gr.	2	30-1-45	62	744	32	384	
,, L. Gr.	2	23-1-33	50	600	32	384	
		Headmaster Allowance	2	24			
		Leave salary Contribution.		44		26	
Contingency: One sweeper on Rs.3 p.m.		TOTAL		1910		1010	
Central Model School							
Headmaster. Sec. Gr.	1	40-1½-55-2-75	41½	498	18	216	
Assistants. Hr. Gr.	5	30-1-45	157	1884	80	960	
,, L. Gr.	1	23-1-33	25	300	16	192	
		Headmaster allowance	2	24			
		2½% - Leave salary contribution		74		32	
Contingency: 1 sweeper on Rs.2½ p.m.		TOTAL		2780		1400	
PL[illegible]NTLAND MODEL SCHOOL.							
Headmaster Sec. Gr.	1	40-1½-55-2-75	41½	498	18	216	
Assistants. Hr. Gr.	1	30-1-45	33	396	16	192	
,, L. Gr.	2	23-1-33	50	600	32	384	
		Headmaster allowance	2	24			
		2½% Leave salary Contribution		42		18	
Contingency: 1 sweeper on Rs.1½ p.m.		TOTAL		1560		810	
A[illegible] NAYAKAMPALAYAM SCHOOL							
Headmaster & Assistants Hr. Gr.	3	30-1-45	97	1164	48	576	
		2½% Leave salary contribution		36		14	
Contingency: 1 sweeper on Rs.1½ p.m.		TOTAL		1200		590	
MODEL GIRLS' SCHOOL							
Headmistress Sec. Gr.	1	40-1½-55-2-75	46	552	18	216	
Assistants -do-	2	-do-	80	960	36	432	
,, Hr. Gr.	6	30-1-45	191	2292	96	1152	
Conductress	2	Fixed Rs.4	8	96	32	384	
		2½% Leave salary contribution		96		56	
		Headmaster allowance	2	24			
		TOTAL		4020		2240	
MANTHAKARA STREET GIRLS' SCHOOL							
Headmistress & Assistants. Hr. Gr.	3	30-1-45	96	1152	48	576	
Conductress	1	Fixed Rs.4	4	48	16	192	
		2½% Leave salary contribution		50		22	
		TOTAL		1250		790	
GOPALASAMUDRAM GIRLS' SCHOOL.							
Headmistress & Assistants. Hr. Gr.	3	30-1-45	102	1224	48	576	
Conductress	1	Fixed Rs.4	4	48	16	192	
		2½% Leave salary contribution		38		22	
		TOTAL		1310		790	

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MANNARGUDY MUNICIPALITY.

Elementary Education - Establishment Schadule - 1948-49.

Designation		No.of posts.	Scale of pay.	Cost per month. Pay.	Spst per year. Pay.	Cost per month. D.A.	Cost per Year. D.A.	Re-marks.
RAJAMPALAYAM SCHOOL.								
Headmaster.	Sec.Gr.	1	40-1½-55-2-75	41½	498	18	216	7
Assistant.	Hr.Gr.	2	30-1-45	62	744	32	384	
,,	L.Gr.	2	23-1-33	50	600	32	384	
			Headmaster Allowance	2	24			
			Leave salary Contribution.		44		26	
Contingency: One sweeper on Rs.3p.m.								
			TOTAL		1910		1010	
Central Model School		1	40-1½-55-2-75	41½	498	18	216	
Headmaster.	Sec.Gr.							
Assistants.	Hr.Gr.	5	30-1-45	157	1884	80	960	
,,	L.Gr.	1	23-1-33	25	300	16	192	
			Headmaster allowance	2	24			
			2½% - Leave salary contribution		74		32	
Contingency: 1 sweeper on Rs.2½p.m			TOTAL		2780		1400	
PENTLAND MODEL SCHOOL.								
Headmaster	Sec.Gr.	1	40-1½-55-2-75	41½	498	18	216	
Assistants.	Hr.Gr.	1	30-1-45	33	396	16	192	
,,	L.Gr.	2	23-1-33	50	600	32	384	
			Headmaster allowance	2	24			
			2½% Leave salary Contribution		42		18	
Contingency: 1 sweeper on Rs.1½ p.m.			TOTAL		1560		810	
ADINAYAKAMPALAYAM SCHOOL								
Headmaster & assistants	Hr.Gr.	3	30-1-45	97	1164	48	576	
			2½% Leave salary contribution		36		14	
Contingemcy: 1 sweeper on Rs.1½ p.m.			TOTAL		1200		590	
MODEL GIRLS' SCHOOL								
Headmistress	Sec.Gr.	1	40-1½-55-2-75	46	552	18	216	
Assistants	-do-	2	-do-	80	960	36	432	
,,	Hr.Gr.	6	30-1-45	191	2292	96	1152	
Conductress		2	Fixed Rs.4	8	96	32	384	
			2½% Leave salary contribution		96		56	
			Headmaster allowance	2	24			
			TOTAL		4020		2240	
MANTHAKARA STREET GIRLS' SCHOOL								
Headmistress & assistants.	Hr.Gr.	3	30-1-45	96	1152	48	576	
Conductress		1	Fixed Rs.4	4	48	16	192	
			2½% Leave salary contribution		50		22	
			TOTAL		1250		790	
GOPALASAMUDRAM GIRLS' SCHOOL.								
Headmistress & assistants.	Hr.Gr.	3	30-1-45	102	1224	48	576	
Conductress		1	Fixed Rs.4	4	48	16	192	
			2½% Leave salary contribution		38		22	
			TOTAL		1310		790	

13 #

lim Girls' School							
ad tress Hr.Gr.	1	30-1-45	31	372	16	192	
2½% leave salary contribution				8		8	
Contingency: 1 sweeper on Rs.5 p.m.		TOTAL		380		200	

STATEMENT SHOWING THE HOUSERENT FOR PRIVATE BUILDINGS OCCUPIED BY SCHOOLS. 1948-49

Name of school	Rent per month.	Rent per year.	Remarks.
. Central Model School	25	300	
. Adinayakampalayam School	10	120	
. Manthakara Street Girls' School	10	120	
. Gopalasamudram Girls' School	14	168	
. Muslim Girls' School	12	144	
TOTAL	71	852 or Rs.860.	

STATEMENT SHOWING THE SCHOOLWAR EXPENDITURE FOR THE YEAR 1948-49.

Name of school	Salary per year	D.A. per year.	House rent per year.	Contingencies per year.	Remarks.
Rajampalayam School	1910	1010	-	36	
Central Model School	2780	1400	300	18	
Pentland Model School	1560	810	-	18	
Adinayakampalayam School	1200	590	120	18	
Model Girls' School	4020	2240	-	-	
. Manthakara Street Girls' School	1250	790	120	-	
Gopalasamudram Girls' School	1310	790	168	-	
uslim Girls' School	380	200	144	60	
	14410	7830 ✓	858 or 860	150	

Municipal Office, }
Mannargudy 6-12-47 }
S.S.

26/12

K. R. Bhat 6/12
COMMISSIONER

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15 ~~13~~

MANNARGUDI MUNICIPALITY.
Statement showing the No. of schools, teachers etc.

.No.	Name of school.	Number of teachers				
		Secondary Grade Scale of pay- 40-1½-55-2-70	Higher Grade Scale of pay - 30-1-45	Lower Grade Scale of pay- 23-1-33.	Prevocational Instructor Scale of pay- 30-1-45	Total.
1.	Rajampalayam School	1	2	2	-	5
2.	Central Model School	1	5	1	-	7
3.	Pentland Model School	1	1	2	-	4
4.	Adinayakampalayam School	-	3	-	-	3
5.	Model Girls' School	3	5	-	1	9
6.	Manthakara St. Girls' School	-	3	-	-	3
7.	Gopalasamudram Girls' School	-	3	-	-	3
8.	Muslim Girls' School	~~1~~	1	-	-	1
	TOTAL	6	23	5	1	35

Municipal office,
Mannargudy 6-12-47
s.s.8.11

6/12/47

COMMISSIONER

17 ~~15~~

MANNARGUDY MUNICIPALITY.

Statement accompanying the Elementary Education Budget for the year 1948-49.

	No. of schools having the as highest clas							
	8th Std.	7th Std.	6th Std.	5th Std.	4th Std.	3rd Std.	2nd Std.	1st Std.
1. No. of schools on the date of submission of the Budget	1			6	1	-		
2. No. of schools proposed to be opened in the ensuing year.				Nil.				
3. Total No. ofteachers employed in all the schools under the mamangement of the local body on the date of submission, the pay in force and the No. of teachers in each scale.			40-1½-55-2-70 30-1-45 23-1-33			--- --- ---		6 24 5
4. No. of additional teachers to be employed. i. Existing schools		Nil.						
ii. Schools to be newly opened during the ensuing year and their scales of pay.		Nil.						
5. If the pay of the existing teachers is proposed to be revised, the total number of teachers whose pay will be affected, showing the present and proposed scales of pay and other provision made for the purpose.		Nil.						

8

Municipal office,
Mannargudy 5-12-47
s:s.

5/12/47

5/12/47
Commissioner.

2|4700
2350
1567
3917

1175
392
1567

6|7830
12

3|2600
9

9400
7170
2230 ✓
~~280~~
2510

2940
1365
1283

2940
1470
1410

E.81.H (G1)

9

C.No. 3601/47

Very urgent.

B.E. 1948-49 - E.E. Fund - Mcl. cl. Mannargudi - ~~Pa~~ Grant of advance increments to teachers - Provision for.

From the Commr. Mannargudi Mply. No. 8195/47 d 6.12.47

page 3 c.f.

Memo. No. 3601/48-IC1 Edn. d 23.1.48

While forwarding the B.E. for 1948-49 of the General Funds of the Mcl. cl., the Commr. Mannargudi Mply. has stated that provision has been made in the R.E. for 1947-48 of the E.E. Fund of the Council for the grant of weightage in service for teachers. But no mention of this provision has been made in the B.E. of the E.E. Fund, forwarded to Govt. with his letter cited above. The Commr. is requested to state whether provision has been made both in the R.E. for 1947-48, and the B.E. for 1948-49, for the

page 25 of Budget in L.F.

page 9 c.f.

to
grant of advance increments to teachers in elementary schools and if so to furnish particulars of the amounts provided for in both the years.

2. A reply should be sent by return of post.

B

NM
22/1/48

uu
21.1.48

dp
21/1/48

To
23.1.48
The Commr.
Mannargudi Mply.
Thro. the C.M.C.

LOCAL ADMINISTRATION DEPARTMENT.

9 21 10

From
Sri.K.R.Chandrasekhara Ayyar,
Municipal Commissioner,
MANNARGUDI.

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

Thro'
The Chairman, Municipal Council,
MANNARGUDI.

ASST. SECRETARY TO GOVERNMENT
28 JAN 1948
EDUCATION AND PUBLIC HEALTH DEPT.

Rc.No.B.1.8195/47. Dated./26-1-48.

Sir,

6568

Sub:--BUDGET ESTIMATE-Mannargudi Municipality-Grant of advance increments to teachers-provision-information called for-submitted--

Ref:--Government Memo No.8601/48 -1.C.1.Education dated 23-1-48.

pp 19-20 ante

I beg to report that no provision is made either in the Revised Budget for 47-48 or Budget Estimate for 48-49 for the grant of advance ~~of~~ increments to teachers according to weightage in service. Para 7 of this office letter No.8195-47 dated.30-11-47 refers to the staff in this Municipality other than Elementary Education. ✓

P.S./26-1-48.'P'26.
Compd: 26/1/48

K.R.Chand
COMMISSIONER.
26.1.48

Forwarded.

CHAIRMAN.

11

Extracts from the Note of the L.A.Deptt. in their file. Re. Budget Estimate - 1948-49 - Mannargudi Municipal Council.

****

x x x x

Contribution from General Funds to Elementary Education Fund:

The Council has proposed a contribution of Rs.~~2~~9,400/- from the General Funds to the Ely. Edn., account in the Revised Estimate for 1947-48 and a still higher contribution of Rs.10,560/- in 1948-49. The standard contribution is only Rs.7,170/- and this was the contribution approved in the budget for 1947-48. R The general financial position of the Council is bad and I do not think it justifiable to permit the council to increase its contribution above the standard figure. when the general funds even after reducing the contribution as proposed above, are unable to provide the prescribed working balance in 1947-48 and are expected to work at a deficit in 1948-49. Z The proper arrangement in the circumstances will be to restrict the contribution to the standard figure in both the years and allow the Cl. to utilise the arrear toll compensation to wipe off the resulting deficit under the Ely.Edn. acct.

x x x x

3. **Closing balance:**

(a) R.E. for 1947-48. Revised with reference to the paras 2,3,4,6 (iii) and 12 of the office note and to para 1 of my note above, the R.E. for 1947-48 will close with a balance of Rs.4,850/- only against the prescribed minimum balance of Rs.6,420. In order to provide the prescribed minmum working balance, the Cl. may be permitted to adjust a sum of Rs.1,570/- from the A.T.C. of Rs.14,080/- sanctioned in the current year. Y The balance of the A.T.C. may be utilised for wiping off the deficit in the E.E. Acct. and the balance which will still remain may be transferred to conservancy fund.

(b) B.E. for 1948-49.:- Revised with reference to paras 2,3,4 and 6 (iii) in the office note and to para 1 in my note above, the B.E. for 1948-49 will close with a deficit of Rs.2,187/-. In order to wipe off this deficit and to secure the prescribed minimum working balance of Rs.7,150 the Cl. may be permitted to adjust a sum of Rs.9,337/- (or Rs.9,400/- in round figure) from the A.T.C, that is likely to be sanctioned in 1948-49. P The balance of the A.T.C. may be utilised for wiping off the deficit in the Ely. Edn. Account and for conservancy improvement.

14080
9400
4680 ✓

x x x x

24

25 E&P.H.(C1)

12

C.No. 3601/48

B.E.-1948-49 - E.E. Fund - Rel. cl. Mannargudi - Grant of advance increments to the E.E. staff - Addl. expenditure - Particulars of

page 21cf

From the Commr. Mannargudi Mply. No. 8195/47 d 26.1.48

Memo. No. 3601/48-2 C1 Edn. d 3.2.48

The Commissioner, Mannargudi Mply. is requested to furnish details of the probable expenditure to be incurred in 1948-49, if the teachers in elementary schools, ~~in the municipality~~ under the council ~~under the Council~~, are allowed weightage for service, with effect from 1-4-48.

2. A reply should be ~~submitted~~ sent by return of post.

3/2/48

To
The Commr.
Mannargudi
Mply. thro. the
C.R.C.

3/2/48

3.2.48

Note

26

Note. It is understood from L.A. that the M.C. Mannargudi, has since been permitted to grant advance increments to the general staff, in the municipality. ~~the E.E. staff~~ ~~in the municipality has~~ The question of extending the concession to the E.E. staff also will have to be examined now. The draft memo. a page l ante - is for approval.

3/2/48

3.2.48

27

13

From
Sri K.R.Chandrasekara Aiyer,
Commissioner,
Municipal council,
Mannargudi.

To
The Secretary to Government,
Education & Public Health Dept.,
Madras.

ASST. SECRETARY TO GOVERNMENT
11 FEB 1948
EDUCATION AND PUBLIC HEALTH DEPT.

Through The Chairman,
Municipal council,
Mannargudi.

Sir,

Subject: Budget- estimate- 1948-49- Elementary education Fund- Municipal council Mannargudi- grant of advance increments to the Elementary Education staff- additional expenditure- particulars- submitted.

M 10253

Ref: Government Memorandum No.3601/48-2-C-1 Education dated 2-2-48.

pp 25-26 ante.

A sum of Rs.863/- will be the probable additional annual expenditure in 1948-49, if the teachers in the Elementary schools, under the council are allowed weightage for service with effect from 1-4-48.

8/2

Commissioner.

g.n.8.2.48
compd. 8/2/48.

Forwarded.

Chairman.

C. No. 3601/48

Draft II

B.E. - 1948-49 - E.E. Fund - Rd.cl., Mannargudi, Orders passed.

page 1 c.f.

From the D.P.I. R.Dis. No. 72 B3/47-48 d 12-1-48

Order No. 665 Edn. dated, 24-3-48
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 Rd.cl. Mannargudi.

para 2(iii) a p. 1 n.f.

2. R.E. for 1947-48. (i) The credit taken for a contribution from the General funds should be reduced from Rs. 9400 to Rs. 7170.

para 5 a p. 3 n.f.

(ii) The provision made under the head "Staff - Salaries and allowances - Masters" should be increased by a sum of Rs. 432 towards the additional expenditure on the grant of advance increments to teachers sanctioned in G.O. No. 664 Edn. dated, 24-3-1948

(No. of draft I)

para 2(v) a p. 1 n.f.

(iii) The Council is permitted to increase the provision made under the head "Expenditure - Ordinary" from Rs. 20,570 to Rs. 26,462.

page 27 of ⑪
p 9 c.f.

2220
432
2652

'K' a p. 4 n.f.

(iv) Revised with reference to the orders above, the R.E. for 1947-48 is expected to close with a deficit of Rs. 2652. In order to avoid the deficit in the E.E. Acct. the Council should adjust a sum of Rs. 2652 from the A.T.C. grant sanctioned to it in the current year.

para 3(ii) a p. 2 n.f.

3. B.E. for 1948-49. (i) The Council is eligible for a Govt. grant under section 37 of the E.E. Act, in respect of the amount of education tax collected at the rate of $1\frac{1}{3}$ %. p.a. only. The credit taken for a grant should, therefore, be reduced from Rs. 4170 to Rs. 3650.

page 9 c.f.

para 3(iii) a p. 2 n.f.

(ii) The contribution proposed from the General funds should be reduced from Rs. 10,560 to Rs. 7170.

para 5 a p. 3 n.f.

(iii) The provision made under the head "Staff - Salaries and allowances - Masters" should be increased by a sum of Rs. 863, towards the additional expenditure on the grant of advance increments to the E.E. staff.

(iv) Revised with reference to the orders above the B.E. for 1948-49 is expected to close with a deficit of Rs. 4773. In order to avoid the deficit in the E.E. Acct., the Council should adjust a sum of Rs. 4773 from the A.T.C. grant sanctioned to it in the current year and the amount likely to be sanctioned in 1948-49.

K laf. 42 f.

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

page 1c f.

5. A copy of the remarks of the D.P.I. in paras 4 to 6 in his endorsement read above is communicated to the Council for information and necessary action.

22.3.48

24/3/48

To
✓ The Commissioner
Mannargudi Mplty.
thro. the C.D.C.
(with a copy of paras 4 to 6 a p 1c-f.)
✓ .. D.P.I.
✓ .. Examiner of L.F. Accts.
✓ .. L.A. Deptt.

Despatched with encls.
27/3

Annexure.

P.T.O.

ANNEXURE

	Rs.
Opening balance (as revised)	Nil
RECEIPTS:	
1. Education tax ...	6,700 ✓
~~2. Other receipts~~ ...	
2. ~~3.~~ Govt. grant ...	
(i) under section 37 of the E.E.Act. ...	3,650 ✓
(ii) under the proviso to sec. 37 of the Act ...	4,680 ✓
(iii) Compensation for the loss of education tax levived as surcharged on profession tax ...	
(iii) Adjustment from the A.T.C. grant	4,773 ✓
3. ~~4. (xx)~~ Contribution from the General funds	7,170 ✓
DEDUCT Refunds.	-10 ✓
Amount transferred to capital	
Total ordinary	26,963 ✓
Capital:	
Amount transferred from Ordinary	
Total ordinary & Capital	
Total including opening balance	26,963 ✓

EXPENDITURE.	Rs.
1. STAFF:	
Salaries & allowances	
Masters	23,103 ✓
~~Clerks & servants~~	
Contribution to P.F.	800 ✓
Edn. tax collection charges	540 ✓
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	860 ✓
Other items.	400 ✓
Equipment	
Furniture & apparatus	100 ✓
Library books & maps	50 ✓
~~Other items~~	
~~3. Prizes and scholarships~~	
3. ~~4.~~ Repairs to buildings	150 ✓
4. Refund of Govt. advance	960 ✓
Total	26,963 ✓
Capital:	
Lands & buildings	
Total (ordinary and capital)	
Closing balance	Nil

24.3.48

24/3/48

32

16

From

Sri S. Rajagopalan, M.A.,
Municipal Commissioner,
Mannargudi.

To

The Secretary to the Government,
Local Administration Department,
MADRAS.

Through

The Examiner of Local Fund Accounts,
Madras.

Thro'

The Chairman, Municipal Council,
Mannargudi.

EXAMINER OF LOCAL FUND ACCOUNTS
18 OCT 1948
5015
MADRAS

ASST. SECRETARY TO GOVT.
30 OCT 1948
EDUCATION AND PUBLIC HEALTH DEPT.

Rc.No.B1.6133/48.

Dated 28th Sept. 1948.

Sub: Audit - Audit report on Elementary Education Fund for 1947-48 - Paragraph 5 - Excess contribution from General Accounts - ~~Sanction requested~~ - Credit from Elementary Education Fund to General Fund. - Sanction Requested.

Ref: G.O.Ms.214, dated 3-2-1948.

--oOo--

As per orders on the budget and the revised budget for 1947-48 the contribution from general account to Elementary Education account should be reduced from Rs.9400/- to Rs.7170 as provided for in the revised budget for 1947-48. A sum of Rs.9400/- was actually transferred to Elementary Education account as contribution from General Account The account closed with a surplus balance of Rs.1446-2-7. Objection was raised in audit report for 1947-48 (Paragraph 5 - copy submitted) that the excess contribution paid to Elementary Education Fund should be re-adjusted to general fund account in accordance with the orders of the Government on the budget.

The Council has in its resolution No.324, dated 13-9-1948 (copy submitted) Sanctioned the refund of excess contribution made from general funds to the Elementary Education Fund to the amount equal to the closing balance under Elementary Education Fund on 31-3-1948 i.e. Rs.1446-2-7. I, therefore request the Government to kindly accord sanction for the transfer of the actual amount of closing balance on 31-3-1948 under Elementary Education Account to General Fund Account.

6/10/48
COMMISSIONER.

Forwarded.

CHAIRMAN.

SR/1.10. 25/10/48.

2

C/

Examiner's Office.

LF6247/29.x.48.

Forwarded.

There is no objection to the Commissioner's request being complied with.

80545

Asst.Examiner of L.F.Accounts.

5/23/x

To

The Secretary to Government,
E & P.H. Department,Madras.

ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC H
12 NOV 1948

3.

17

Extract from the Audit Report on the Elementary Education Fund Accounts of the Mannargudi Municipal Council of the Tanjore District for the year 1947-48. (Paragraph 5.)

PARAGRAPH .5. EXCESS ADJUSTMENT OF CONTRIBUTION FROM GENERAL FUNDS.

In paragrpah 3 of G.O.No.Ms.295 E & P.H., dated 20th February 1947 approving the budget for 1947-48 it was ordered that the contribution from General funds to the Elementary Education Fund during 1947-48 should be raised from Rs.4680/- to Rs.7,170/-. It was further ordered in paragraph 2 of G.O.No.665 E & P.H, dated 24-3-1948, while passing orders on the Budget Estimate for 1948-49, and revised estimate for 1947-48, that the credit taken for a contribution from the General funds should be reduced from Rs.9,400/- to Rs.7,170/- A sum of Rs.9,400/- was however adjusted from the General fund to the Elementary Education Fund during 1947-48. Action would therefore need to be taken to refund the excess contribution of Rs.2,230/- from the Elementary Education funds to the credit of the General funds, or an amount equal to the closing balance of Elementary Education Fund on 31-3-1948 with the orders of Government.

(1)

/True copy/

6/9/48

COMMISSIONER.

p.t.o.

SR/4.10. 15/9/48

EXTRACT FROM THE PROCEEDINGS OF THE MUNICIPAL COUNCIL, MANNARGUDI,
DATED 13-9-1948.

Subject No.324.

Read audit Report on Elementary Education Fund for 1947-48 (Paragraph 5) and office note thereon, requesting the sanction of the council to apply to Government for sanctioning the refund of the excess contribution from general funds to the Elementary Education Fund to the amount equal to the closing Balance under Elementary Education Fund on 31-3-1948.

Resolution.

Sanctioned.

/True copy/

6/10/48
COMMISSIONER.

SR/4.10. 25/10/48

---

18 E+PH (C1) Depts.

Ref.

E. E. fund - Ml. Cl. Mannargudi - R.E. for 1947-48 - Excess contribution ~~of~~ from General funds - Refund of.

Read. G.O. No. 665 Edn. d 24.3.48.

Ref. From the Commr, Mannargudi Mty, No. 6133/48 of 28-9-48
From the Exr. L.F.A., No. 6247 d 29.10.48.

Memo No. 80545-C1/48-2. Edn. d 17-11-48.

In the circumstances stated, ~~by the Commr., Mannargudi Mty,~~ ~~the Govt. approve~~ ~~the~~ proposal of ~~the~~ the Ml. Cl. Mannargudi to transfer the closing balance of Rs 1446- in the E. E. fund on 1-4-48 to its General funds. is approved.

13.11.48

15/11/48

(A)

28 S.C.
D.V. 7/11/48

29 P.1. ef.
18/11 P.2. ef.

LOCAL ADMINISTRATION DEPT.
12
13 NOV 1948
44880
SECRETARIAT, MADRAS.

p.1. ef

ASST. SECRETARY TO GOVT.
17 NOV 1948
EDUCATION AND PUBLIC

To
The Commr,
Mannargudi Mty.
(Thro' C.M.C.),
The Exr. L.F.A.
The D.P.I.
copy to L.A.

22/11

85422

Note :- L.A. w.o. for acceptance.

13.11.48

15/11/48

L.A.

LA&O. 44880/48-1C
16.11.48

E+PH w.o. No. 80545 C1/48
15.11.48

16/11

L.A.D
Accepted
16.11.48

E+PH

E.S.P.4 (a)

C.No. 3601/48
page 1 c.f.

B.E. - 1948-49 - E.E. Fund - Mcl. Cl. Mannargudi -
From the D.P.I. R.O.P. No. 72-B3/47-48 d 12.1.48

The R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the Mcl. Cl., Mannargudi, call for the following remarks.

p.9 c.f.

2. R.E. for 1947-48. (i) Credit has been taken for increased receipts under the head "Education Tax" with reference to the orders issued in para 1 of G.O. No. 2438 Edn. d 12.11.47.

page 19 of Ⓛ
p.9 c.f.
para 2 ap 19 of Ⓛ

(ii) Credit has been taken for an advance of Rs. 2600 sanctioned in the G.O. at Ⓛ.

p.9 c.f.
p 27 of Ⓝ
(Z) on p 23 c.f.

✓ (iii) The credit taken for a contribution from the general funds is Rs. 9400 as against Rs. 7170 approved in the sanctioned budget. L.A. suggest that in view of the unsatisfactory position of the general funds the contribution to the E.E. Acct. may be restricted to the standard figure i.e. Rs. 7170 the resulting deficit in the E.E. Acct. being met from the A.T.C. grant sanctioned to the Council in the current year. The suggestion of L.A. may be accepted.

para 2 ap. 3 c.f.

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

p.9 c.f.
p 27 of Ⓝ

(v) The ~~provision~~ made under the head "Expenditure - Ordinary" is in excess of that made in the sanctioned budget. The excess, which is mainly due to the grant of revised scales of pay to the E.E. staff may be approved.

2

(vi) Revised with reference to the suggestion in para. 2 (iii) above, the R.E. is expected to close with a deficit of Rs. 2220. In order to avoid the deficit, the Council may be asked to adjust a sum of Rs. 2220 from the A.T.C. grant as suggested by L.A.

B

'Z' on p. 23 c.f.

3. B. E. for 1948-49. (i) credit has been taken for increased receipts under "Education Tax" with reference to the orders in the G.O. at (L).

page. 9 c.f.

(ii) Though the council is levying education tax at 2 % p.a. with effect from 1-10-47 it is eligible for a Govt. contribution ~~at~~ the basis of $1\frac{1}{3}$ % only. The credit taken under this head may be reduced from Rs. 4170 to Rs. 3650.

$$\begin{array}{r} 3100 \\ 550 \\ \hline 3650 \end{array}$$ ✓

(iii) The credit taken for a contribution from the General funds is Rs. 10,560 as against Rs. 7170 the amount provided for in the budget for 1942-43. L.A. suggest that in view of the unsatisfactory position of the Gl. funds the contribution to the E.E. Acct. may be restricted to the standard figure i.e. Rs. 7170 the resulting deficit being met from the A.T.C. grant likely to be sanctioned to the Council next year. The suggestion of L.A. may be accepted.

page 9 c.f.

'R' on p. 23 c.f.

'Z' on p. 25 c.f.

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

para 2 on p. 3 c.f.

(v) Provision has been made for the refund of the first instalment of the advance paid to the Cl. in the G.O. at (L).

page 9 c.f.

(vi) Revised with reference to the suggestions in paras 3 (ii) and 3 (iii) above the B.E. is expected to close with a deficit of Rs. 3910. In order to avoid the deficit, the Council may be asked to adjust a sum of Rs. 3910 from the A.T.C. grant likely to be sanctioned to the Council, next year as suggested by L.A.

Bud II 3

D

Z on p. 23 c.f.

4. No subsidy was paid to the Council towards the grant of dearness allowance to the E.E. staff in the current year. The excess subsidy paid to ~~the~~ it ~~Council~~ in 1946-47 was already refunded.

page 9 of (L).

5. The council has not yet been permitted to grant advance increments to the E.E. staff. Vide notes on page 7 n.f. of (L). ~~[illegible]~~ ~~The Council~~ It has since been directed to grant advance increments ~~also~~ to the general staff in its employ with effect from 1-10-47. It is for consideration whether the same concession may now be extended to the E.E. staff also. The extra expenditure involved will be about Rs. 432 in the current year and about Rs. 863 in 1948-49, which the council may be asked to meet by adjustment from the A.T.C. grant, in addition to the amounts referred to in paras. 2 (vi) and 3 (v) above.

para 3 on p. 7 n.f. of (L)

G.O. 2046 L.A. / 10-12-47 — not put up.

Yes
[illegible] 17/2

E

page 27 c.f.

6. L.A. may see for remarks with reference to para 5. above.

LOCAL A[illegible]ION DEPT.
06817
18 F[illegible] 1948
SECRETARIAT, MADRAS

[illegible] / 16.2.48

[illegible] 17/2/48 LA

E & P.H. U.O. No.
3601-[illegible]
18.2.48

L.A. Dept
(Bund II)

The E & P H Dept agree to the suggestions of this Dept made in the notes on the General fund budget of the council for 1948-49 — viz: to restrict the contribution from the General to the E.E. Acct to the standard contribution of Rs 7.170 both in 1947-48 and in 1948-49 an

S.N. 19/2 ✓

Extract on p. 23 c.f.

[illegible]

4

cl

and to wipe off the resulting deficits in the E.E. Account by adjustment from the arrears toll compensation of Rs 14,080 sanctioned in the current year and likely to be sanctioned next year. In order to avoid the deficit in the E.E. Acct. the E & P.H. Dept propose to adjust Rs 2,652⊗ in 1947-48 and Rs 4,773/- in 1948-49 from the A.T.C of Rs 14,080 sanctioned in the current year and a like amount likely to be sanctioned next year. In the orders on the general fund budget of the cl for 1948-49 the council has been permitted to adjust to the General Account a sum of Rs 1570 from the a.t.c. of Rs 14,080 sanctioned in the current year and Rs 9400 ~~from the~~ a.t.c. likely to be sanctioned next year. After this adjustment to the General Account, there will be a balance of Rs 12,510 in the a.t.c. for the current year and a balance of Rs. 4,680 in a.t.c. expected next year. There ~~The proposal of the E & P.H. Dept to permit~~ will thus be sufficient balances in the a.t.c for the current year and next year for adjustment to the E.E. Acct proposed by the E & P.H. Dept.

2. The proposals of the E & P.H Dept in para 5 of their note on p. 3 ante to permit the council to grant advance increments to the E.E. Staff from 1-10-47 as in the case of the general staff ~~may be agreed to~~ and to meet the extra cost on this account from the balance of a.t.c in both the years may be agreed to.

The file may be returned to E & P.H. wo.

25.2.48

25.2.48

26.2.48

26.2.48

~~A.S. II~~ / A.S. II
27.2.48

K
⊗ 2220
432
2652
including extra amount required for advance increments
3910
863
4773

(M) 104 cf para 11

14080
- 1570 - G.A.
12510
2652 - E.E. Acct
9858 Rs balance

14080
9400
4680
9858
14538
total balance of the two years a.t.c

ASST. SECRETARY TO GOVERNMENT
14930
1948
AND PUBLIC HEALTH DEPT.

27.2.48
Z
~~A.S. III~~
A.S. II

E. & P.H.

27/2/48

5

VP
E & P.H. (ee)

Z a p. 4 ante

L.A. have agreed to the grant of advance increments to the E.E. staff with effect from 1-10-47 and to the meeting of the additional expenditure involved from the A.T.C. grant sanctioned to the Council in the current year and likely to be sanctioned to it next year.

2. Two drafts are submitted for approval.

24.3.48

24/3/48 S