Scott. II-27—53,004—27-10-47.

(1948) Department.

SERIES.

G.O. NO. 725 Edn EDU

Dated 31-3-48.

22

[Despatch Abstract.]

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G.O.	203	Edn	5-2-47.				

Further Papers.

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

Office of the Director of Public Instruction, Madras.
Rop.66 B3/47-48 dated 4-2-1948.

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

Submitted.

2. Revised Estimate for 1947-48: The expenditure under Ordinary and Capital is in excess of the sanctioned estimate. The 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 amount of Education tax realised and adjusted to the fund during 1947-48.

4. The credit taken under 'Receipts - Capital - Government grants and loans' may be deleted as Government have ordered that the building schemes should be deferred. - vide Govt.Memo 76302/47-1-C-1 Edn., dated 14-10-47.

5. Accommodation is inadequate in Poonthottam boys school and it is both inadequate and unsuitable in Kilperumbakkam and Bhimamaicken Tope Boys Schools. 2 Girls schools are reported to be held in unsuitable and inadequate buildings. Necessary steps may be taken to rectify the defects early.

6. Additional Equipment is needed for the Bhimamaicken Tope school for boys and 4 girls schools. The amount provided in the budget may be utilised for the supply of additional equipment necessary in consultation with the inspecting officers.

7. Time scales are adopted and Leave salary and Dearness Allowance are paid.

Ramanamma 22

for Director of Public Instruction.

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

k.h.6-2.

From

Sri. K.Damodaran, B.A.,
Commissinner,
Villupuram Municipality,-
Villupuram.

To

The Secretary to Government,
Education and Public Health
Department,
M a d r a s.

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

No. B. 6239 dated 5--1--48.

Sir,

Sub: Budget Estimate- Villupuram Municipal Council- Revised Estimate for 1947-48 and Budget Estimate for 1948-49- Elementary Education Funds- submitted.

******

I submit herewith the Revised Estimate for 1947-48 and Budget Estimate for 1948-49 relating to the Elementary Education Fund of this Municipality as approved by the Council in its resolution No. 329 dated 3--1--48.

REVISED ESTIMATE FOR 1947-48. The explanatory memorandum attached gives explanations to the provisions made under each item, both for receipts and expenditure. An extract of para 6 of my note to the council is enclosed. Credit has been taken both in the Revised Estimate and Budget Estimate for increase in the rate of levy of Education Tax on property by 2 percent per annum, from 1-10-47. Credit has also been taken for the contribution under section 37 of Elementary Education Act in persuance of the orders contained in G.O. No.530 L.A. dated 6--4--45. Credit has also been taken for the following advance from the Government.

(1). Advance for payment of arrear Dearness Allowance to Elementary Education staff Rs.2220/- (G.O. No.M.S. 888 L.A. dated 16-5-47),

(2). Advance from Government towards expenditure for payment of revised scales of pay with weightage to the Elementary Education Staff- Rs.4800/- (G.O. No.M.S.2249 Education dated 21-10-47).

3. Provision has been made in the Revised Estimate for payment of revised scales of pay with weightage to the Elementary Education Staff from 1--1--47. The total provision made under the Revised Estimate for payment of Dearness Allowance to the Elementary Education Staff comed to Rs.13590/-. The Revised Estimate is expected to close with a balance of Rs.2140/-.

4 BUDGET ESTIMATE FOR 1948-49.

The extract on para 16 of my note to the Council pertaining to this account is enclosed. The explanatory memorandum interleaved gives explanation for the provisions made under each head. In the Budget as presented by me to the Council under this account, a provision of Rs.61000/- has been made for expenditure under capital, Rs.60000/- being the expenditure on the construction of two elementary school buildings subject to the condition that a half loan and half grant equal to the amount is sanctioned by the Government and the balance Rs.1000/- was for providing a compound wall at least on one side for the municipal elementary school at Poonthottam as a measure of protection for children from the tank nearby. The Council while approving the Budget has

reduced the provision to Rs.300/- stating that a fencing is enough at the place. This is the only modification made by the Council on the Elementary Education Budget as presented by me. The Budget provides for receipt of a contribution of Rs.11700/- from General Funds. The provision made for dearness allowance to staff comes to Rs.12430/-. The Budget is anticipated to close with a balance of Rs.700/-.

I request that Government may be pleased to approve the provisions made under Revised Estimate for 47-48 and Budget Estimate for 48-49 and also to sanction the provision made in the Revised Estimate for 47-48 as reappropriations of the Budget Estimate provisions for the same year. A copy of the Council's resolution approving both the Revised and Budget Estimate is enclosed.

Necessary statements in the form prescribed by the Government are also submitted herewith.

Forwarded.

Chairman.

COMMISSIONER. 7/1/48

7/1/48

Copy submitted to the Secretary to Government,
Education and Public Health Department,
Madras. (Direct).

Extr[act] of [P]roceedings of the Budget Municipal Council, Villupuram held on Friday 1947 at 4 P.M.

1. Sri. M.Shanmugha Odayar, Chairman.
2. " C.Veeraraghava Iyer,
3. " A.Balasubramania Pathar.
4. " J.F. Appaji Pillai.
5. " M.Muthuthandava Padayachi.
6. Janab Syed Ismail Sahib.
7. Sri. P.Lakshminarayana Reddiar.

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

Muthuthandava Padayachi objects that he was not supplied with a copy previously and he wants to lie over the meeting.

Usually the copies of Budget are not communicated to members and as such the objection raised is ruled out and the committee took up consideration of revised estimate for 47-48 and the member objected has also partake the committee meeting.

The Revised Estimate for 1947-48 as prepared and placed before the committee by the Commissioner is passed.

Consideration of Budget Estimate for 1948-49 is adjourned for 13-12-47 at 5 P.M.

Sd. M.Shanmugha,
Chairman.

Extract of Proceedings of the Budget Committee of Municipal Council, Villupuram held on Saturday the 13th December 19[47]

Present.

1. Sri. M.Shanmugha Odyar, Chairman.
2. " C.Veeraraghava Iyer.
3. " A.Balasubramania Pathar.
4. " J.F. Appaji Pillai.
5. " M.Muthuthandava Padayachi.
6. Janab Syed Ismail Sahib , Bahadur.
7. Sri. P.Lakshminarayana Reddiar.
8. " N.Govindarajalu Naidu Garu.

Subject: Budget Estimate for 1948-49.

(1). Provision under maintenance of Road may be red[uced] from Rs.18000/- to Rs.16000/-.

(2). Provision under colection fees for Public Ha[lting] in streets under section 270 of the Madras D[istrict] Municipalities Act be complely doneaway with. The right need not be sold in public auction from This measure will bring reduction in receipts und[er]

by Rs. 3500/- from 1--4--8.

(3). Sri. P.Lakshmiharayana Reddiar suggests that t
construction of bus stand may be taken up in 1949-50 in
falling of prices of materials.

(4). Sri. C.Veeraraghava Iyer suggests to increase o
fees in higher forms at Re.1/- per mensum and the entire
proceeds to be utilised for the extensions and improvement
of School Buildings.

(5). Sri. N.Govindaraja Naidu suggests that poor parents of t
students have already over burdened with schools, it is better
to raise the Property Tax to compensate this item.

(6). Janab Syed Ismail Suggests that Tax on Agricultural lands
may be revised on the basis of the rental value as was in vogue
some years ago.

The unanimous conclusion or the committee.

Namely. Reduction in expenditure under road maintenance by Rs.2000/-
and reduction in receipt under markets by Rs.3500/- will
enable the Budget as prepared by the Commissioner to close
with a minus balance of Rs.620/- under A. General
Account Ordinary.

Sd. M.Shanmugham,
Chairman.

Sd.
COMMISSIONER.

7/1148

English translation of the resolution No.329, passed by the Municipal Council at its meeting held in the Municipal Office Villupuram at 4 P.M. on 3--1--48.

329. Revised Estimate for 1947-48 and Budget Estimate for 1948-49 with the remarks of the Budget Committee.

The Revised Estimate for the year 1947-48 as scrutinised by the Budget Committee was read and passed. The Budget Estimate for 1948-49 was read and passed with the following moficiations.

1. In the expenditure side, the provision made for "other roads" maintenance under the head "Communications" is reduced by Rs.2000/- from the provision of Rs.18000/-.

2. Under the head "Remunerative Enterprises" it was resolved to discontinue the collection of fees for Public Hawking under Section 270 of the Municipal Act from 1--4--48.

Accordingly a sum of Rs.3500/- has been deducted under this head.

3. It was resolved to draw the loan amount of Rs.20000/- sanctioned by Government for the construction of Bus Stand when the land is acquired and handed over to the Municipality.
Hence the provision of Rs.1380/- provided towards repayment of debt is deducted in the expenditure side.

4. It was resolved that the construction of a compound wall at a cost of Rs.1000/- for the Poonthottam Elementary School is considered unnecessary. A sum of Rs. 300/- has been provided for fencing and a sum of Rs.700/- has been reduced in the expenditure side.

5. The Commissioner's note dated 31-12-47 regarding the payment of revised scales of pay to Secondary Education Staff with weightage is approved. For this, a sum of Rs.1370/- in the Revised Estimate and Rs.1000/- in the Budget Estimate for 48-49 with a provision of Rs.1000/- for the repayment of debt is also provided.

With the above modification the Revised Estimate for 1947-48 and the Budget Estimate for 48-49 is approved.

/True translation/

Sd. M.Shanmugham,
Chairman.

Commissioner.

7/1/48

Extract of Para 6 of Commissioner's note to the Council dated 9--12--47.

6. (C). Elementary Education Account: This account opened with a surplus balance of Rs.1,500/-. The gross ordinary receipts including the contribution of Rs.11,800/- from General Account comes to Rs.43,970/-. In arriving at the receipts, credit has been taken for the following contributions and advances from the Government.

1. Contribution under Section 37 of the Elementary Education Act — Rs. 6230/-

2. Contribution under proviso to section 37 of Elementary Education Act — Rs. 6960/-

3. Compensation for loss of income from Education Tax on Profession Tax. — Rs. 430/-

4. Advance from Government for payment of arrear Dearness allowance to Elementary Education Staff. — Rs.2220/-

5. Advance from Government towards expenditure on payment of revised scales of pay with weightage to Elementary Education Staff. — Rs. 4800/-

The Revised Estimate also provided for refund or S.1,500/- to Government being the opening balance of the current year as ordered in G.O. No. M.S.2249 , Education dated 21--10--47.

After deducting a sum of Rs.1350/- towards capital account for capital expenditure during the year, the net receipts comes to Rs.42,620/- while the ordinary expenditure works out to Rs.41,980/-. Taking into account the balance of Rs.1,500/- referred to above, the revised estimate is expected to close with a balance of Rs.2,140/-. The revised estimate provides for payment of arrear dearness allowance to Elementary Education Staff and also for the grant of revised scales of pay with weightage to the teaching staff with effect from 1--1--47. The total provision made in the revised estimate for payment of Dearness allowance to Elementary Education Staff comes to Rs.13,590/-. The provision of Rs.1,350/- made under capital is for the cost of extension of the Poonthottam Elementary School Building already sanctioned by the Council.

COMMISSIONER.

Extract of Para 16 of Commissioner's note to the Council dated 9--12--47.

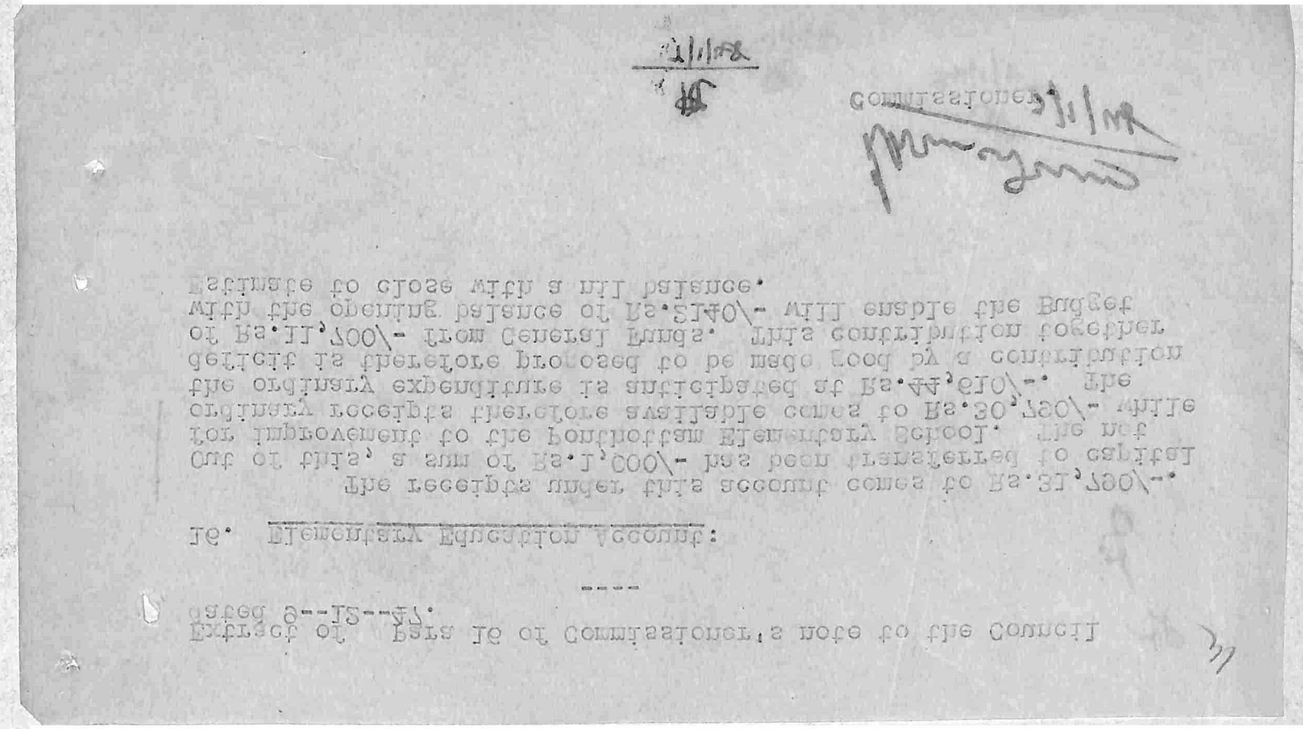
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16. Elementary Education Account:

The receipts under this account comes to Rs.31,790/-. Out of this, a sum of Rs.1,000/- has been transferred to capital for improvement to the Ponthottam Elementary School. The net ordinary receipts therefore available comes to Rs.30,790/- while the ordinary expenditure is anticipated at Rs.44,610/-. The deficit is therefore proposed to be made good by a contribution of Rs.11,700/- from General Funds. This contribution together with the opening balance of Rs.2140/- will enable the Budget Estimate to close with a nil balance.

Commissioner 7/1/48

7/1/48



Ely. Edn. Staff - 1 -

	Pchima Naicken Topre Mpl. Ely school [2 See grade + 10 Higher grade]					
1.	T. D. Srinivasan	Hed. master	40. 1½-55-275	40/-	1.1.49	Daily allowance @ Rs 5/-
2	S Nagaratnam.	See. grade. Asst.	-do-	40/-	—	
1.	T. K. Kupposami Iyer	Higher grade Asst	30. 1. 45.	32/	1. 1. 49	9
2	S. Sri Rama Iyengar.	do.	do.	32/.	do-	
3.	R. Krishnaswami Naidu.	do	do	32/-	do-	
4.	V. R. Nagarajan	do.	do.	32/-	do-	
5.	V. K Kulandaivelupillai	do.	-do-	30/-	do.	
6.	J. Sundariammal.	do	-do-	35/-	do.	
7.	C. Nagabooshanam	do-	-do-	30/.	do-	
8.	V. Nandegopal.	do-	-do-	30/-	do-	
9.	Abdul Samad.	-do-	-do-	30/-	-do-	
10.	R. Doraiswamy.	-do-	-do-	30/-	-do.	
	Kilperumalkoil Mpl. Ely Boys school:- 1 See grade + 6 Higher grade]					
1.	A. V. Santhanam	See. grade Hd master.	40. 1½-55-275	40/-		Daily allowance Rs 4. PM.
2.	R. Govindaraja pillai	Higr grade Asst	30. 1. 45.	34/-	1. 1. 49	
2	R Venkoba Rao	-do-	-do-	33/-	1. 1. 49.	
3	R. Thiruvengadam.	-do.	-do-	32/-	1. 1. 49.	
4.	G. Subramanian.	-do	-do	32/-	1. 1. 49.	

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5	A. Thiruvengadam	Higer grade Asst.	30-1-45	30/-	1.3.49	
6.	S. Ayyah pillai	-do.	-do	30/-	1.1.49	

Hospital Road Boys School :- (See grade 1. Higher grade 4.] 10

1.	S. Kuppachari.	See. grade HM	40. 1½-55-275	40/-	-	Duty allowance Rs 2/- PM.
1.	R. Shanmugham pillai	Higher grade Asst.	30. 1. 45	35/-	1.1.49	
2	S. Deva Kiruthai	-do-	-do	30/-	1.1.49	
3	V. Swami pillai	-do-	-do-	30/-	-do-	
4.	A. Arokia Swamy.	-do	-do-	30/-	-do-	

Municipal Elt Boys School. Ponnuthottam Higergrade. 3)

1	M. Subbarayan	Headmaster.	30-1-45	31/-	1.1.49	Duty allowance
2	K. Govindasami	Higher grade Asst	-do-	30/-	do-	
3	N. Ramachandran.	-do.	-do-	30/-	-do-	

Muslim Boys School (See grade 1. Higher grade 3)

1.	K. Usman Khan	See. gr. HM.	40. 1½-55-275	40/-	1.1.49	Duty allowance
1.	V. Md Mustaffa	Higher grade Asst	30. 1. 45	31/-	1.1.49	
2	Abdul Khader Shakir.	-do.	-do.	31/-	1.1.49	
3	Md Ghouse.	-do-	-do-	30/-	1.1.49	

Nawapadoppe Mpl. Ely Girls school [Sec gr 1. Higher grade 5]

1. V. Kalyaniammal	Headmistress (Sec gr)	40. 1½-55-2.75	43/-	1.1.49	Duty allowance Rs. 2/- PM
1. Jeevaratnammal. A	Higher grade	30. 1. 45	35/-	1.1.49	
2. V. Kanakamani	—do.	—do—	35/-	1.1.49	11
3 G. Jeevamani	—do.	—do—	35/-	1.1.49	
4. D. Gnanamani	—do—	—do—	32/-	—do.	
5. J. Dhanayanthi	—do.	—do—	31/-	—do.	

West Street Girls School (Sec grade 1: Higher grade 3)

1 Sec grade	Vacant	40. 1½-55-2.75	40/-	—	Duty allowance Rs. 2/-
1. G. Eliza Nesamani	Higher grade Asst	30. 1. 45.	32/-	1.1.49	
2 E. Gunavanjiththam	—do.	—do—	31/-	—do.	
3. Jeriza James.	—do.	—do—	30/-	—	

S. G. Puram Girls School (Sec grade 1. Higher grade 3)

1. Dayanami Swamidoss.	Sec. grade H.M.	40. 1½ 55 2.75.	40/-	22.1248	Duty allowance Rs. 2/-
1 G. Muthulakshmiammal.	Higher grade Asst	30. 1. 45.	34/-	1.149.	
2 D. Daniel	—do.	—do	35/-	1.1.49	
3 M. T. Pushpanathan	—do—	—do.	35/-	—do—	
4. N. Nachiar	—do	—do	32/-	1.1.49.	

Muslim Girls School (Higher grades 3)

1	K. Sachithanantham	Head mistress	30. 1. 45.	32/-	1 1 49	Dutyallowance Rs. 2/-
1	Mary Rajamani	Asst	do	38/-	1. 149	
2	A Makaboob Bi	do	do	32/-	1 1 49	

K. P. M. Girls School :- (Higher grades 3)

1	S. Kanthamani	Head Mistress	30. 1. 45.	35/.	1. 1. 49	Dutyallow- Rs 2/-
2	A. Mangalam	Asst-	do.	31/-	1. 1. 49	
3	E Thomas	do	do	30/-	1. 149.	

COMMISSIONER,
VILLUPURAM MUNICIPALITY

7/1/48

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VILLUPURAM MUNICIPALITY.

STATEMENT SHOWING DETAILS FOR CONTINGENCIES.

BUDGET ESTIMATE FOR 1948-49.

Equipment and other items. Rs.1500/-

DETAILS.

(1). Cost of Book and slates to Hospital Road, Boys' School Rs.250/-

(2). Stationery forms etc. to Elementary school Rs-1250/-.

COMMISSIONER. 9/1/48

7.1.48

VILLUPURAM MUNICIPALITY.

STATEMENT SHOWING DETAILS FOR CONTINGENCIES.

BUDGET ESTIMATE FOR 1948-49.

Equipment and other items. Rs.1500/-

DETAILS.

(1). Cost of Book and slates to Hospital Road Boys' School Rs.250/-

(2). Stationery forms etc. to Elementary school Rs-1250/-.

COMMISSIONER. 9/1/48

1.1.48

VILLUPURAM MUNICIPALITY. 23

Number of Schools having the highest standard of class. 13

	VIII	VII	VI	V	IV	III	II	I	Total:

1. No. of schools on the date of submission of the Budget. — 10

2. No. of schools proposed to be opened in the ensuing year. — NIL.

3. Total number of teachers employed in all schools under the management of the Municipal Council on the date of the submission of the Budget. — Teachers. 51; Peons. 2; Conductress 5; Sweepers. 3

4. Scale of pay in force. — Secondary grade 40-1½-55-2-75. Higher grade. 30--1--45.

5. Number of teachers in each case. — Secondary grade---8 Higher grade------43.

6. Number of additional teachers to be employed in.
(1). Existing schools. — Secondarygrade ...2 (40-1½-55-2-75) Higher grade 2 (30--1--45)

(2). Schools to be opened in the ensuing year and their scale of pay. — NIL.

7. 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 and the extra provision made for the purpose. — Nil.

COMMISSIONER. 9/1/48

7/1/48

Extract of the Revised Estimate for 1947-48 and Budget Estimate for 1948-49 relating to C. Elementary Education Account.

RECEIPTS.	Revised Estimate for 1947-48.	Budget Estimate for 1948-49.
ORDINARY.	(1500 Refunded.)	2140
Opening Balance-		
1. Education Tax.	E 13050	E 17340
5. Contributions-		
Advance from Government for payment of arrear D.A.	E 2220	--
6. Other receipts.		
Advance from Govt. for introduction of revised scales of pay.	D {3300 / 1500}	--
7. Government grant.-		
(i). Under section 37 of the Elementary Education Act.	6230 E	E 6500
(ii). Under proviso to section 37 of the Elementary Education Act.	6960	6960
Compensation for loss of income from Edn. Tax on Profession Tax.	430	E 990
8. Contribution from the General Account.	11800	11700
10. Advances recovered.		
DEDUCT --REFUNDS.	--20	-- 20
Deduct amount transferred to Capital.	--1350	-- 300
	~~22485~~ 42620	43170
RECEIPTS--CAPITAL.		
1. Government Grants.		30000
3. Loans.		30000
6. ADD amount transferred from Ordinary.	1350	300
Total, Receipts--Ordinary and Capital.	43970	103470 43470
Grand Total, including opening balance.	45470	105610 0
Expenditure- Ordinary.		
1. Staff.		
Masters.	33070 E	34520
~~Clerks~~ Clerks and servants.	700	700
Contribution to Provident Fund.	1330	1250
Collection charges.	760	920
	35860	

5765
469
6234

1720
5391
6911

VILLUPURAM MUNICIPALITY.

Number of Schools having the highest standard of class.

	VIII	VII	VI	V	IV	III	II	I	Total:
1. No. of schools on the date of submission of the Budget.								10	
2. No. of schools proposed to be opened in the ensuing year.								NIL.	
3. Total number of teachers employed in all schools under the management of the Municipal Council on the date of the submission of the Budget.								Teachers. 51 Peons. 2 Conductress 5 Sweepers. 3	
4. Scale of pay in force.								Secondary grade 40-1½-55-2-75. Higher grade. 30--1--45.	
5. Number of teachers in each case.								Secondary grade---8 Higher grade------43.	
6. Number of additional teachers to be employed in.									
(1). Existing schools.								Secondarygrade ...S (40-1½-55-2-75) Higher grade .....S (30--1--45)	
(2). Schools to be opened in the ensuing year and their scale of pay.								NIL.	
7. 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 and the extra provision made for the purpose.								NIL.	

COMMISSIONER. 9/1/48

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9/1/48

	Revised Estimate for 1947-48.	Budget Estimate for 1948-49.
2. Contingencies and quipments-	35860	
House rent.	1700 ✓	1700 ✓
Other items.	1470 ✓	1450 ✓
Furniture and apparatus.	500 ✓	500 ✓
Library books and maps.	200 ✓	250 ✓
Other items.	1700 ✓	1500 ✓
3. Prizes and scholarships.	50 ✓	50 ✓
4. Repairs to Buildings.	500 ✓	500 ✓
5. Interest on and repayment of debt.	--	E 1270 ✓
TOTAL:	E 41980 ✓	44610 ✓
EXPENDITURE--CAPITAL.		300 ✓
1. Lands and Buildings.	E 1350 ✓	(60300)
Total:	1350 ✓	(60300) 300 ✓
Total, Expenditure-Ordinary and Capital.	43330 ✓	(104910) 44910 ✓
Closing Balance.	2140 ✓	(700) -1440
Grand total, including closing balance.	45470 ✓	(105610)

COMMISSIONER 21/1/48

21/1/48

44910
43470
-1440

45470
43330
2140 ✓

43470
2140

16

EXPLANATORY MEMORANDUM.

C. ELEMENTARY EDUCATION ACCOUNT.

Revised Estimate for 1947-48.	Budget Estimate for 1948-49.
C.Elementary Education.	C.Elementary Education.
(1), Edn. Tax based on DCB. Rs.12500 500 13050	(1). Edn. Tax. based on D.C.B. Rs.16800 540 Total: Rs. 17340
(6). Other receipts.	(6). Other receipts.
(a). Advace from Govt. for payment of arrear D.A. Elementary Edn. Staff for the period from 1-7-44 to 31-12-47. (G.O. No.M.S.888 L.A. d/ 16-5-47) Rs.2220	Nil.
(b). Advance paid from Government towards the expenditure on the revision of scales of pay and the grant of advance increment to Ele. Education Staff Rs.4800/- Deduct the refund of the opening balance of Rs.1500/- to Government. Rs.1500 (G.O.No.M.S.2249 Edn dated 21-10-47). Net. 3300	
(8). Government grants.	(8). Government grants.
(i). Under Sec.37 of the Ely.Edn. Account. Subsidy Govt. grant under Sec. 37 of the Elementary Edn.Act- Education Tax on property realised in 46-47 payable in 47-48. G.O.No.Rt.106 Edn. d/ 14-7-47. 5765 ✓ Do Edn. Tax on Profession Tax. 465 ✓ 6230 ✓	Subsidy- grant under Sec.37 of the Elementary Edn. Act. Education Tax realised on property.. Rs, 6000/- ✓ " " on Profession 500/- ✓ 6500/- ✓
(ii). under provisio to Sec.37 of the Ele.Edn.Act. (G.O.No.1046 Edn, & P.H. dated 20-5-47. Rs,5390/- " " 925 Edn & P.H. d/ 5-5-47. 1570 6960	(ii). Under proviso to Sec.37 of the Ele.Edn.Act. Schools opened ~~after~~ prior. 1--4--21. Rs.5390/- " " after 1--4--21. 1570/- 6960
(iii). Compensation of loss of income on Education Tax on Prodession Tax. (G.O.1633 L.A. d/ 25-9-47) Rs.430/-	(iii). Compensation for loss of income on Edn. Tax on Profession Tax. Rs.990/-
(1). Staff Salaries and allowances.	
Secondary grades. 8. 40-1½-55-2-75. 1(43) & 7(40). Higher grades. 43. 30--1--45. 1(38), 8(35), 1(34), 3(33), 10(32) 5(31) and 15(30).	

33 31 17

Revised Estimate for 1947-48.

Duty allowance. 1. H.M. Rs.5/-
9 H.M. Rs.2/-

	Pay.	D.A.	Total:
Acutal up to Nov.	13875	8730	22605
Probables.	7045	3420	10465
	20920	12150	33070 ✓

Clerks and Servants.

2 peons on Rs.12/- each (12-16).

	Pay.	D.A.	Total.
Actuals up to Nov.	210	260	470
Probables.	100	130	230
			700 ✓

2. Contributions to P.F. Rs.1330/-

(2). Contingencies and equipment.

House rent. 1(46), 1(22-8-0)
2(17-8-0), 1(15), 1(12) and 1(11) P.M.

Actuals.	Rs.1135/-
Probables.	565
	1700 ✓

Other items.

Conductress 5 on Rs.5/- each p.m.
Sweepers 3. 2(6) and 1(5).

	Pay.	D.A.	Total.
Actuals.	280	700	980
Probables.	140	350	490
Total:	Rs. 420	1050	1470 ✓

(3). Equipment. Furniture and apparatus.

Supply of furniture. Rs.500/- ✓

Library books and maps. Rs.200/-

Other items.

Actuals up to Nov.	Rs.1450/-
Probables.	250/-
(Stationery, forms, slates, etc.)	1700/-

Budget Estimate for 1948-49.

Elementary Education.

(1). Staff Salaries and allowances.
Secondary grades 8. 40-1½-55-2-75.

Higher grades. 43. 30--1--45.
Duty allowance. 1. H.M. Rs.5/-
9 H.M. Rs.2/-

PROPOSED STAFF.

Secondary grades. 2. 40-1½-55-2-75.
Higher grades. 2. 30--1--45.

Pay.	Rs. 23450
D.A.	Rs. 11070
	34520 ✓

CLERKS AND SERVANTS.

2 Peons. 12--16.

Pay	Rs. 310
D.A.	Rs. 390
	700 ✓

2. Contributions to P.F. Rs.1250/-

(2). Contingencies and equipment.

Rent for several school buildings. at Rs.141-8-0 p.m.
Rs. 1700/-

Other items.

Conductress 5 on Rs.5/- each PM.
Sweepers 3--2(6) & 1(5).

Pay	Rs.480/-
D.A.	970
	1450 ✓

(3). Equipment. Furniture and apparatus.

Equipment and furniture. Rs.500/-

Library books and maps. Rs200/

Other items.

35 33

Revised Estimate for 1947-48.	Budget Estimate for 1948-49.
	Other items.
	Books and slates. Rs.250/-
	Stationery & Forms. 1250/-
	1500/- ✓
(3). Prizes and scholarships. Rs.50/-	(3). Prizes and scholarships. Rs.50/-
(4). Repairs to Buildings.	(4). Repairs to buildings.
Repair to school wells and building. Rs.500/-	Repairs, white-washing etc. to school buildings. Rs.500/-
Lands 1. Lands and Buildings.	1. Lands and Buildings.
Extension to Poonthottam. Elementary School buildings. Rs.1350/-	Putting up a fencing to Poonthottam Elementary School. Rs.300/- Construction of School Buildings. B.N.Tope & Kilperunbalkkan. Rs. 60000/-

COMMISSIONER 8/1/48

7/1/48

(b) Elementary Education Account:- The amount of contribution apprved in the B.E. for 1947-48 is Rs.11,800 against the usual contribution Rs.7090 approved in 1942-43. The contribution provided in the R.E. for 1947-48 is the same as that approved in B.E. for 47-48. This may stand. A provision of Rs.11,700 is proposed in the B.E. for 1948-49. with the increased contribution the Ele. Edn. Account for 1948-49 is expected to close with a balance of Rs.700. Pending the issue of orders on the Ele. Edn. Fund budget the contributions provided may be allowed to stand.

N.C.N.

R

N.C.N.

x x x

E.E. for 1947-48 and B.E. for 1948-49. The current year opened with a deficit of Rs.2,184 under General account ordinary. The R.E. for 1947-48 is expected to close with a deficit of Rs.11,224. A capital expenditure of Rs.7,600 provided from Genl. funds has been either actually incurred or the work has been completed. This provision cannot therefore be cut down. The council may be permitted to adjust to its general funds the entire arrear toll compensation of Rs.10,835 sanctioned in the ct. year. Even then there will be a small un coverned deficit of Rs.389/- The Council may be asked to avoid this deficit and secure a working balance by retrenching ordinary expenditure wherever possible.

Assuming that 1948-49 will open with a nil balance the B.E. for that year, revised with reference to the alterations proposed above, will close with a deficit of Rs.10,455 against the prescribed minimum balance of Rs.10,900. It does not seem feasible to cut down the small capital expenditure of Rs.5,000 provided from general funds. The Council may be permitted to adjust to its general funds the whole of the arrear toll compensation of Rs.10,835 expected next year. This will enable the council to avoid the anticipated deficit and secure a small balance of Rs.380/- . The Council may be asked to provide the prescribed minimum balance by retrenching expenditure wherever possible.

x x x

N.C.N.
19.3.48

C.No. 9487 & Office

page 1 of Gdang

B.E. 1948-49 - E.E. Fund - Rcl.cl. 39. Villupuram. (2 pkts)

Orders passed.

19

From The D.P.O. LOP.No. 66 BS/47-48 d 4.2.48

Order No. 725 Edn. dated, 31.3.48.
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. Villupuram.

2. R.E. for 1947-48. The Council is permitted to increase The provision made for the "Total Expenditure - Ordinary and on Capital" from Rs. 34940 to Rs. 43,330.

page 32 of (1)
page 29 c f.

3. B.E. for 1948-49. The provision made under The head "Expenditure - Capital" should be reduced from Rs. 60,300 to Rs. 300, with reference to The remarks of the D.P.O. in para 4 of his endorsement read above (Copy enclosed.). The credit taken for a sum of Rs. 60,000 under The head "Receipts - Capital should be deleted.

page 29 c f.

page 27 c f.

40

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 3 & 6 of this endorsement dated above is Communicated to the Commr. for information and necessary action.

Ur
26.3.48

JPM
28/3/48

M
31/3/48

Annexure.

P.T.O.

page 1 c/f.

To JPM
The Commr. 24.4.48
with para M/Mj.
Secy to C.D.C.
(with a copy of
paras 3 & 6 appl. to it)
D.P.I.
Dy. Dir. of L.F. Acts.
L.A. Deptt.

4/ 3
20

ANNEXURE

	Rs.		Rs.
Opening balance (~~as revised~~)	2140 ✓	EXPENDITURE.	
RECEIPTS:		1. STAFF:	
1. Education tax ...	17,340	Salaries & allowances	
~~2. Other receipts~~ ...		Masters	34520 ✓
2. Govt. grant ...		Clerks & servants	700 ✓
(i) under section 37 of the E.E.Act. ...	6500	Contribution to P.F.	1250 ✓
(ii) under the proviso to sec. 37 of the Act ...	6960	Edn. tax collection charges	920 ✓
(iii) Compensation for the loss of education tax levived as surcharged on profession tax ...	990	2. CONTINGENCIES & EQUIPMENT	
(iv) Adjustment from the A.T.C. grant ...		Contingencies	
3. ~~1.~~ Contribution from the General funds	11,700	House rent	1700 ✓
DEDUCT Refunds.	-20	Other items	1450 ✓
Amount transferred to capital	-300	Equipment	
Total ordinary	43,170 ✓	Furniture & apparatus	500 ✓
Capital:		Library books & maps	250 ✓
Amount transferred from Ordinary	300	Other items	1500 ✓
Total ordinary & Capital	43470 ✓	3. Prizes and scholarships	50 ✓
Total including opening balance	45610 ✓	4. Repairs to buildings	500 ✓
		5. Repayment of advances.	1270 ✓
		Total	44610 ✓
		Capital:	
		Lands & buildings	300 ✓
		Total (ordinary and capital)	44910 ✓
		Closing balance	700 ✓
		Total including closing balance -	45610 ✓

Ur
26.3.48

JPM
28/3/48

M
31/3/48

E.No. 9487/48

page 1 c.f.

'P' on page 3 c.f.

page 11 of (c)

'R' on page 3 c.f.

'Y' on p. 3 c.f.

x nil/put up

nil/put up

'Z' on page 3 c.f.

page 29 c.f.

page 32 of (u)

page 29 c.f.

page 32 of (u)

'P' on page 3 c.f.

page 27 c.f.

'R' on page 37 c.f. (checked)

Notes

E84 H(e)

B-E- 1948-49 - E-E Fund - Rd.d. Vilupuram.

From the D.P.I. D.R.O.P. No. 66 B 3/47-48 d 4.2.48.

21

The R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the Rd.d., Vilupuram call for the following remarks.

2. R.E. for 1947-48. (i) Credit has been taken for increased Receipts of education Tax with reference to the orders issued in G.O.No. 2249 Edn.d 21.10.47

(ii) Credit has also been taken for the advance of Rs. 4800 sanctioned in the G.O. at (c), and the advance of Rs. 2220 (sanctioned in G.O.No. 888 L.A.d 16.5.47 towards the payment of arrears of dearness allowance to the E.E. staff.

(iii) Sub-grant under section 37 of the E.E. Act.

The credit taken is the amount sanctioned in G.O.No. 212 Edn.d 4.12.47.

(iv) Provision has been made for the grant of revised scales of pay and advance increments to the E.E. staff.

(v) The provision made under the 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 teachers may be approved.

(vi) The provision made for a Capital Expenditure of Rs. 1350 as against Rs. 1000 approved in the sanctioned budget may be allowed to stand in view of the remarks of the Commr. at 'K' on page 11 c.f.

3. B.E. for 1948-49. (i) Education Tax. Credit has been taken for increased receipts with reference to the orders in (c).

(ii) The Contribution proposed from the General funds is Rs. 11,700 as against the usual Contribution of Rs. 7090. L.A. have agreed to the enhanced Contribution.

(iii) Provision has been made for the grant of revised scales of pay and advance increments to the E.E. staff.

2 2

(IV) Provision has been made for the reappropriation of the first instalment of the advance sanctioned in G.O.No. 2249 Edn.d 21.10.47.

(V) The provision made for a capital expenditure of Rs. 60,000 for the Construction of two school buildings and the Credit Taken for a loan of Rs. 30,000 and a grant of Rs. 30,000 may be deleted in view of the remarks of the D.P.I. at page 1 c.f.

(Vi) The provision made for a capital expenditure of Rs. 300 may be allowed to stand for the reasons stated by the Commissioner at 'x' at pp. 3-4 c.f.

4. No subsidy was paid to the Council towards the payment of dearness allowance to the E.E. staff in the current year. The excess subsidy paid in 1946-47 has already been recovered.

5. A draft order is submitted for approval.

Ms
26.3.48

BM
28/3/48 S

Ms
31/3/48.

page 2 c.f.

page 4 c.f.

para 4 on p. c.f.

page 2 c.f.

page 11 c.f.