Scott, II-27—58,001—27-10-47.

(194) Department.

SERIES.

G.O. NO.

Dated

[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.
G.O.	529	L.A	15-3-47.				
"	539.	Edn	17-3-47.				
"	2221	"	16-10-47.				
"	2220	"	"				

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.
R.O.P.69B3/47-48 dated 13th February'48.

SUBJECT: ELEMENTARY EDUCATION FUND - Budget Estimate for 1948-49 - Municipal Council, Negapatam.

.....

S U B M I T T E D.

2) Revised Estimate for 1947-48.

The expenditure under 'Ordinary' is in excess of the sanctioned estimate. Sanction of the Government is necessary for the increased expenditure.

3) Budget Estimate for 1948-49.

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

4) The credit taken under 'Capital' 'Government grants and loans' may be deleted as no application has been entertained and provision made in the budget for 1948-49. With reference to the above paras the provision work for Rs.22,000 under Expenditure - Capital Lands and Buildings", may be deleted.

5) The one single teacher school may be developed into a plural teacher school.

6) Accommodation is reported to be unsuitable for one Muslim Boys school. Some buildings are reported to be in need of minor repairs and white washing.

7) One Muslim boys school, is in need of playground space. Steps may be taken to provide the same at an early date.

8) Time scales are adopted and leave salary and D.A. are paid.

for DIRECTOR OF PUBLIC INSTRUCTION.

To

The Secretary to Government,
Education and Public Health Department,
M A D R A S.

Ramu.16.2.48.

ASST. SECRETARY TO GOVERNMENT
18 FEB 1948
EDUCATION AND PUBLIC HEALTH DEPTT.

From
Sri. G. Srinivasan, B.A.,
Commissioner, Negapatam
Municipality, Negapatam.

To
The Director of Public
Instruction, Madras.

B.1. 12202/47 dated 20-1-48.

Sir,

Elementary Education fund-Budget estimate for 1948-49-
Negapatam Municipality- Submitted.

I submit for the orders of Government the revised estimate for 1947-48 and the budget estimate for 1948-49 of the Elementary Education fund account of this council in duplicate together with the prescribed statistical enclosures. Details in regard to each item of expenditure in the budget are furnished.

No provision has been made in the budget for repairs to rent free buildings. It is certified that provision made in the budget in regard to staff, equipment, accomodation etc. is based on the actual requirements of each school and with reference to the recommendations of the Inspecting officers. Marked variations between the actuals for 1946-47, revised estimate for 1947-48 and the budget estimate for 1948-49 are explained in full.

Under "capital" a sum of Rs.3680 is provided for the construction of additional sheds for the Kallukara street school and the Adi-Dravida school, Negapatam (Rs.2270 to be met from the opening balance under the capital account and Rs.1410/- to be met from contribution from the Elementary Education fund account ordinary). Provision is also made for the construction of buildings for the Muslim boys school, Negapatam and Hindu Girls' school, Nagore at a cost of Rs.22,000 of which Rs.11000 is proposed to be met by a loan from Government and Rs.11000 from a grant from Government.

In their order No.2221 Edn. dated 16-10-47 Government sanctioned the levy of Education tax at an enhanced rate of 2% per annum from 1-10-47. Even after this enhancement the budget for 1948-49 is expected to close with a large deficit of Rs.23,555. In order to reduce the deficit the council in its resolution No. 124 dated 10-1-48 resolved to amalgamate the Municipal Kadambadi school with the Velippalayam Boys' school, the Muslim boys' school situated in New street with the Arianattu street school and the Kottaimettu street school with the Green street school. The strength and attendance of the 3 schools are noted in the appendix. At the time when the budget was considered a heated discussion from the respective ward councillors arose. In spite of the opposition the council decided to amalgamate the schools by a majority. A minute of dissent has been given on the subject and action is being taken on this. By this amalgamation the expenditure that can be saved is only Rs.5840/-(without deducting the proportionate Government grant and without considering the additional staff that may have to be appointed). Even with this amalgamation the budget will not close with a surplus. If the amalgamation is to be given effect to proportionate grant for the schools may also have to be foregone. Though the school at Kadambady may be said to be a small one the other schools are fairly big ones serving the requirements of definite areas amply. The Kottaimettu street school is on the other side of the Railway line and is now attached to the Government Training school. It was only at a previous meeting that the council resolved to shift it to the old building. The Muslim Boys' school in the New street is entirely set apart for Muslims and its abolition is keenly resented to by the Muslim community in the locality. Negapatam has been a compulsory Elementary Education area for a very long time and I do not think it is fair that the Educational facilities now afforded in different localities should be deprived to its inhabitants. Apart from the objection raised by nine members to their closure I think that it is not desirable to abolish them by amalgamation especially in view of the fact that the Municipa-

lity may have to forego its grant proportionately. The Muslim locality and the locality on the other side of the railway station would be deprived of the educational amenities. The strength and attendence at these two schools do justify their separate existence and the amalgamation does not seem to be a correct move.

The question of handing over the three fishermen schools in the Nagore Pattanacherry, Nambiarnagar and Samanthankuppam to the fisheries department is still under correspondence. The Director of Public Instruction has agreed to the proposals, and what remains to be done is for the Government in the Fisheries Department to take them over. It seems it is best that the Municipality restricts the proposals to the retrenchment of these 3 schools alone and not to the others suggested by it. I request that suitable orders may kindly be passed on the matter.

21.1.48

Commissioner.

~~Forwarded~~.

Copy submitted herewith with enclosures

~~Vice-Chairman~~.

S.R.20-1.

Negapatam Municipality.

Statement showing the strength and attendance of the elementary schools proposed to be amalgamated by the council.

Name of school	Class: 1	2	3	4	5	6	Total
Muslim boys school, Negapatam.							
Strength	24	16	24	22	15		101
attendance	18	12	18	18	10		76
Municipal Kadambadi Boys school							
Strength	22	6	6	10	10		54
Attendance	10	4	3	4	5		26
Municipal KnSchool, Kottaimettu street							
Strength	26	20	13	10	13		82
Attendance	10	11	5	3	7		36

21.1.48

Commissioner.

S.R.20-1.

62191
2730
64921 ✓

73890
64924
8969 ✓
2270
6699 ✓

Negapatam Municipality.

Revised estimate of the Elementary Education fund for 1947-48 and the budget estimate for 1948-49.

Heads of account	Opening balance	Receipts	Expenditure	Closing balance.
	Revised estimate for 1947-48.			
Elementary Education fund account:-				
Ordinary	2730	62191	73890	- 8969
Capital	2270	---	---	2270
	Budget estimate for 1948-49			
Ordinary	- 8969	61644	76230	- 23555
Capital	2270	23410	25680	----

Municipal office,
Negapatam.
20--1--1948

Commissioner.

21370
18630
2740

8

Negapatam Municipality.

Budget estimate of the Elementary Education fund 1948-49

Receipts.

Actuals 1946-47	Revised estimate for 1947--48	Heads.	Budget estimate for 1948-49	Remarks.
Rs	Rs		Rs	
10143	17410	Education tax	26930	
15	30	Fines & penalties under the Elementary Education Act	50	
529	550	School fees.	550	
76	340	Other receipts.	340	
8853	9007	Government grant- (i) Under section 37 of the Elementary Education Act.	9000	
10656	10656	(ii) Under proviso to section 37 of the Elementary Education Act.	10656	
3658	3658	(iii) Compensation for loss of income from Education tax levied as surcharge on profession tax.	3658	
11970	11970	Contribution from the General account.	11970	
16730	10000-	Grant from Government for payment of dearness allowance to staff.	---	
---	1400	Advance from Government for	---	
	65021	DEDUCT		
15	100	Refunds.	100	
---	-2727 / 2730	Refund of Dearness allowance grant to Government	---	
		Amount transferred to capital	1410	
62615	62191	Total.	61644 63054	
	62194			
	+2727			
Total including opening balance	64921			

RECEIPTS -CAPITAL

Government grants.	11000
,, Loans	11000
Add amount transferred from ordinary	1410
	23410

Expenditure.

Actuals 1946-47	Revised estimate 1947-48	Head of account	Budget estimate 1948-49	Remarks.
Rs	Rs	1. Staff- Salaries & allowances-	Rs	
32427	41330	Masters. (salaries)	42310	60630
18320	21370	(Dearness allowance)	18320	
310	120	Clerks & servants. (pay)	120	320
	220	(D.A)	200	
1700	2390	Contribution to provident fund	2490	
788	1190	Education tax-collection charges.	1810	
		Contingencies-		
517	740	House rent	620	
1352	1460	Other items	1880	3610
1705	1970	Dearness allowance to conductresses	1730	
		Equipment-		
116	200	Furniture and apparatus	900	
150	100	Library books and maps	100	
--	--	Other items.	--	
--	--	Prizes & scholarships	--	
1436	2500	Repairs to buildings.	4000	
296	300	Interest on & repayment of debt	1760 (1750)	
--	--	Investments made	--	
--	--	Advances recoverable	--	
58951	73890	Total ordinary charges.	76230	
		EXPENDITURE- CAPITAL.		
---	---	Lands and buildings.	22,000	-13176
---	---	closing balance	3,680	
---	---	Total ...	25,680	
58957	73890	Total expenditure-ordinary and capital.	101910	

Municipal office,
Negapatam.
20th January 1948

Commissioner,
Negapatam Municipality.

S.R.20-1.

8969
2740
6229

73890
64961
8969

71250
62058
13176

Negapatam Municipality.

Budget estimate for 1948-49.

Explanation for variations.

Revised estimate for 1947-48	Budget estimate for 1948-49

Receipts.

Education tax :

A | Increase is due to the enhancement of the rate of Education tax from 1½ to 3½% per annum from 1-10-47 as per directions issued in G.O.2221 Edn. dated 16-10-47.

B | Increase is also due to the increase of tax by the quinquennial revision of property tax. from 1-4-48

Other receipts:
The Hindu girls' school building is rented to the Girls High school at Rs.20/-p.m. and increase is due to the credit taken for the rent.

Government grant under section 37.

G.O.R.No.1 Edn. P.H. dated 10-10-47
Rs.9007-1-0 (or 9007)

Under proviso to section 37 of the Act.

G.O.No.925 Edn.& P.H. dated 5-5-47 .. Rs.7564
G.O.No.1046 E& P.H. dated 20-5-47.. 3092

10656

Compensation for loss of Education tax levied as surcharge on Profession tax:
G.O.No.1633 L.A. dated 25-9-47 .....Rs.3658/-

Subsidy towards grant of Dearness allowance to Education staff:-
Rs.10,000 sanctioned in G.O.No.Ms.2221 Edn. dated 16-10-47

Advance from Government: Rs.1400/- sanctioned in G.O.Ms.2221 Edn. dated 16-10-47 for meeting the additional expenditure on the revision of the scales of pay of the Education staff.

Refund of D.A.grant : As the Education account closed with a surplus of 2730/- in 46-47 the amount was refunded to Government and provision is included in the R.E.

M

Amount transferred to capital:-

To meet the expenditure on the construction of additional sheds to the Kallukara street school.

Capital receipts

Government grants & Government loans.

B | For construction of buildings to the Hindu Girls school, Nagore and the Muslim Boys' school, Negapatam it is proposed to obtain half loan and half grant from Government.

12

Expenditure.

Staff-
Salaries & allowances:
~~Maxar~~ Masters:

Increase is due to the grant of the revised scales of pay to the staff with effect from 1-1-47 as per orders in G.O.No.Ms.2220 Edn. dated 16-10-47

~~xdditxxxxx~~ Provision is made for one additional teacher for the Gosha school, Negapatam as recommended by the ~~Inspec-~~ Sub-Assistant Inspectress.

Dearness allowance:

Increase is due to the payment during the year of the balance of the arrears of dearness allowance to the staff from 1-7-44 as per G.O.No.1552 L.A. dated 19-9-46

Contribution to Provident fund:-
Increase is due to the grant of the revised scales of pay to the staff.

Collection charges: - -do- and due also to the increased in the rate of Education tax.

House rent

The Hindu girls school, Negapatam is now located in a rented building from 1-3-47 and rent is paid at Rs-20/- p.m. Hence increase.

Other items:
Provision made with reference to actuals

Other items: details.

Pay of sweepers & conductresses of schools	960
Registration fee to scout association for scout groups	25
Needle work articles	100
Matweaving articles	100
Handicrafts (Rs5/for each school)	95
Repairs to furnitures	80
Table copies of books	20
Free supply of books & slates to poor	100
Forms	~~150~~
contingencies (stationery, ~~to~~ & other items)	60
For play festival- Rs10/-for each school	190
Total	~~1[illegible]0~~ 1980

~~Dxkxka~~
Furniture & apparatus:
For introduction of spinning in all the schools ...Rs.850
for other furnitures 50
900

Interest on & repayment of debt:-

G.O.No.69 F. dated 2-2-34 ....Rs.296-0-0
G.O.No.975 Edn.dated 10-5-47.. ---------
296-0-0

Rs.296-0-0
1450-0-0
~~1696~~ 1746-0-0 or Rs.1750

Revised estimate for 47-48

Budget estimate for 1948-49.

Capital.

Lands and buildings:
Rs.3680/- provided for the provision of additional sheds for the Kallukara street school and the Adi-Dravida school, Negapatam.

Rs.22000: for the construction of buildings for the Hindu Girls school, Nagore and the Muslim boys school, Negapatam from loan & grant to the obtained from Government.

Commissioner.

Municipal office,
Negapatam.
20--1---48.

21370 / 18630 / 2740 ✓ — 41330 / 31820 / 9510 ✓ / 7676 / 1834 ✓
8969 ✓ / 2740 ✓ / 6229 ✓

34 to 2000 × 3/3 × 7/2
23,800
26930 × 2 / 7 = 3847 1/2 ✓ = 7695 = 1 ✓ = 15,390 = 2 ✓
10,200
25,590

17460 / 10100 / 7310 / 1400 / 8710 ✓

62021 / 2827 / 59194 / 65021 / 2827 / 62194 ✓ / 2727 / 64,921 ✓

Negapatam Municipality.

Statement to accompany the budget.

1. Number of schools having as the highest class
   8th 2
   7th ..... Nil.
   6th ..... Nil.
   5th 16
   4th 1
   3rd ..... Nil.

   Total ... 19

2. Number of schools on the date of submission of the budget 19

3. Number of schools proposed to be opened in the ensuing year .... Nil.

4 Total number of teachers employed in all the schools under the management of the local body on the date of submission of the budget, scales of pay in force and the number of teachers in each scale ... Supervisor 1 on 75-5-145. (B.A .L.T)

Male teachers:-
Secondary grade 40-1½-55-2-75

... .. 14
Higher grade 30-1-45.. 49

Lower grade ...23-1-33 Nil.

Prevocationalinstructor for the 2 Higher elementary schools at Negapatam & Nagore on Rs.20/- ... 1

Women teachers:

Secondary grade teachers: 40-1½-55-2-75 2

Higher grade 30-1-45 ..26

Lower grade 23-1-33 .. 1

Total .. 93

Number of additional teachers proposed to be employed in the existing schools. Higher grade teacher ...1 for the Gosha school, Negapatam.

Number of additional teachers proposed to be employed in the schools to be newly opened during the ensuing year and the scale of pay .... Nil.

5. If the pay of the existing teacher is proposed to be revised the total number of teachers whose pay will be affected showing the present and proposed scales of pay and extra provision made for the purpose ... Nil.

Commissioner.

Extract from the Commissioner's note on the budget.

x x x

C.Elementary Education fund account:

Revised estimate.

The budget estimate for 1947-48 was expected to be as follows:

Opening balance	....nil
Receipts	45450
Expenditure	59860
Closing balance-	minus 14410

But the revised estimate for 1947-48 isexpected to be as follows:

opening balance	Rs.2730
Receipts ...	62191
Expenditure ...	73890
Closing balance.	minus 8969

In G.O.No. 2221 Edn. dated 16-10-47 Government directed under section 35(2) of the Elementary Education Act the increase of the rates of Education tax from 1½ to 3½% per annum with effect from 1-10-47 in order to give effect to the revised scales of pay to the Elementary Education staff with effect from 1-1-47. The tax was accordingly increased and additional credit is taken under Education tax.

The increase in expenditure is due to the grant of the revised scales of pay to the teachers with effect from 1 -1-47 as directed by Government.

Budget estimate for 1948-49

The budget estimate for 1948-49 is expected to open with a deficit of Rs.8960 and to close with a deficit of Rs.24965: A sum of Rs.1400 has been taken as additional credit for the increase in the General revision of property tax. Provision has been made in the budget for a sum of Rs.850 for the introduction of spinning in all the Elementary schools. Rs.4000/- is provided for repairs to buildings, Rs.1400 is provided for the repayment of the advance received from Government during the current year for the additional expenditure for grant of increment to teachers.

Under Capital a sum of Rs.3680 is provided for the provision of additional sheds to the Kallukara street school and the Adi-Dravida school,Negapatam (Rs.2270 to be met from the opening balance under the capital account and Rs.1410 to be met from contribution from the ordinary account).

Provision is also made for the construction of buildings for the Muslim boys' school,Negapatam and Hindu Girls' Nagore at a cost of Rs.22,000 of which Rs.11,000 is to be met by loan from Government and Rs.11000 from Government grants if given.

Provision is made for the appointment of an additional teacher to the Gosha school,Negapatam as recommended by the Inspectress of Girls' schools.

After providing for the above items the Elementary Education account-ordinary is expected to close with a deficit of Rs.24,965 . Only the minimum requirements have been provided for under expenditure and it is not possible to

reduce the expenditure further. The Education tax has been increased by Government by 2%. As the deficit is primarily due to the grant of dearness allowance and the revised scales of pay , Government may be requested to pay the amount as a grant to the council.

---

x x x

G.Srinivasan,
Commissioner.

Municipal office,
Negapatam.18-11-47

...(True extract)

S.R.20-1. ... Commissioner.

Extract from the proceedings of the urgent meeting of the Municipal council, Negapatam held at 5-15 P.M. on Saturday the 10th January 1948.

---

124. Proceedings of the budget committee dated 8-1-48.

x x x

C.Elementary Education Fund account.

The revised estimate for 1947-48 as prepared by the Commissioner is approved. Government may be requested to pay the deficit as a grant as it is due to the payment of dearness allowance and revised pay to the staff.

Budget estimate for 1948-49.

The budget estimate as prepared by the commissioner is approved. The deficit in under this account is very high in spite of the increase of the Education tax by 2% by Government from 1-10-47. An additional credit of Rs.1400/- may be taken under "Education tax" on account of the estimated increase during the quinquennial revision. Further increase of education tax is not possible.

The council therefore requests Government to give contribution equivalent to the actual amount of education tax collected (viz. at 3½% instead of at 1 1/3% as now given)

The council requests that the three kuppam schools in fishermen localities, viz. the Municipal Nambiarnagar school Samanthankuppam school and the Pattanacherry school be taken over by Government at an early date so that the financial burden may be somewhat relieved.

Sri.V.Veerasami chettiar proposed that the following schools may be clubbed.

The Municipal Kadambadi school with the Velippalayam Boys' school.
The Muslim Boys' school,Negapatam with the Arianattu street school.
The Kottaimettu street school with the Green street school.

V.T.Syed Kasim sahib S.B., seconded it.

The resolution is opposed by S.Ali.S.Mohamad Esuf sahib maricair,S.B. and seconded by Sri.S.P.Krishnan.

Vote was taken. 16 voted for the resolution, 8 against and 2 remained neutral. Poll was demanded and poll taken.

For : Messrs. M.Suriamoorthy chettiar; K.R.M.S.Ramasami chetiar; S.N.KunjithapadamPillai; S.K.Doraisami; M.G.R.Manickkam Pillai; A.M.P.SubbaroyaChettiar; K.Lakshmana Naidu ; V.T.Syed Kasim Sahib; T.S Rajagopalapillai; V.Souriraja pillai; V.Veerasami chettiar; A.SolomonRoyan chettiar; R Sambasiva Vanniar; Ak.V.AbdulJaffarMaricair; R.A.N.ArunachallaMudaliar;K.Janarthanan.

Against Messrs. L.R.Ganapathy Thevar; R.Thandapani chettiar; S.P.Krishnan; P.Kayaroganam chettiar; S.Ali.S.MohamadEsuf sahib;J.S.SyedMohideensahib S.M.Abdul Rajak and V.Abubacker maricair.

Neutral M.Mohamad Ghouse maricair,S.B and K.Mohamad Ibrahim S.B.

The resolution of Sri.V.Veerasami chettiar is carried.

If the kuppam schools are taken over by Government and the

three schools are amalgamated there will be a savings of Rs.10,560/- without taking into consideration the proportionate reduction in the Government grant. As there is no other way for reducing the defict the council requests Government to consider the requests of the council for the amalgamation of the three schools and the taking over of the three kuppam -- schools and to pass early orders.

As the deficit is mainly due to the payment of the revised scales of pay to the staff with effect from 1-1-47 and the payment of dearness allowance to the staff and as further increase of tax is not possible the council requests Government to pay the amount covered by the deficit as a free grant to the council.

Sri.A.Solomon Royan chettiar moved that the proceedings of the budget committee be approved. Sri.K.Lakshmana Naidu seconded it.

x x x

The resolution moved by Sri.A.Solomon Royan chettiar was put to vote. 18 voted for the resolution and 9 voted against. Carried.

x x x

S.Ali.S. Muhamad Esuf Sahib maricair S.B. objected to the clubbing of the Muslim Boys' school, Negapatam with the Arianattu street school.
Sri.S.P.Krishnan objected to the clubbing of the Kottaimettu street school with Green street school.
Sri.R.Thandapani chettiar objected to the provision of a public telephone call at Nagore.

x Sd/-A.M.P.Thiruvambalam chettiar,
Chairman.

(True extract)

Municipal office,
Negapatam.20-1-48

Commissioner.

Negapatam Municipality.

Establishment schedule as it stands on 1-4-1948 (Elementary Education staff).

No.	Name	Designation	Scale of pay	Pay on 1-4-48	Date of next increment	Remarks.
1.	T.V.Rathakrishnaiyer, B.A.L.T.	Education supervisor	75 (Pay fixed with reference to qualifications pending the revision of the scale of pay)			
	(now on other duty as Head master, Girls High school, Negapatam)					
Hindu Girls school, Negapatam.						
1.	vacant	secondary grade	40-1½-55-2-75	45		
1.	Grace Elizabeth	Higher grade	30-1-45	38	1-1-49	
2.	Bangaru ammal	-do-	-do-	40	1-1-49	
3.	Balambal Panchavarnam	-do-	-do-	38	,,	
4.	V.Parvathy	-do-	-do-	36	,,	
5.	S.Rajanayagam	-do-	-do-	36	,,	
6.	Ranjithamanonmani	-do-	-do-	36	,,	
7.	E.V.Kanagamoni	-do-	-do-	36	,,	
8.	G.Kamalam	-do-	-do-	38	,,	
9.	V.Parvathi	music mistress	-do-	32	,,	
1.	Govindammal	conductress	4	4		
2.	Vaduvammal	do	4	4		
Hindu girls school, Velippalayam.						
1.	K.Elizabeth	Higher grade	30-1-45	40	1-1-49	
2.	K.H.Rajammal	-do-	,,	38	,,	
3.	V.Chellammal	-do-	,,	32	,,	
4.	A.Lourdesmary	-do-	,,	32	,,	
5.	S.Muthulakshmi	-do-	,,	33	,,	
6.	K.Govindammal	-do-	,,	30	,,	
	Nagalan Ramiman	conductress		4		
				4		
Hindu girls school, Nagore.						
1.	vacant	(secondary grade)	40-1½-55-2-75			
	D Grace Gnanaselvam	Higher grade	30-1-45	32	1-1-49	
2.	Mary caroline	,,	,,	32	,,	
3.	G.Pappammal	,,	,,	32	,,	
4.	P.Amalorpavam	,,	,,	31	22-6-48	
5.	D.Gnana Arpudam	,,	,,	31	25-7-48	
6.	M.Sakuntala	,,	,,	30	26-9-48	
7.	Parasakthy vacant	Music mistress	,,	30		
1.	Thillai ammal	conductress	4	4		
2.	Thulasi ammal	,,	4	4		
Gosha school, Negapatam						
1.	G.Kribai ammal	Higher grade	30-1-45	41	1-1-49	
2.	M.A.Rokhia Beevi	,,	,,	34	,,	
3.	D.Khairunnissa Beevi	,,	,,	33	,,	
1.	Kathija Beevi	conductress	4	4		
2.	Zehra Beevi	-do-	4	4		
Gosha school, Nagore.						
1.	D.Pushavally	Higher grade	30-1-45	41	1-1-49	
2.	I.Zehra Beevi	,,	,,	33	,,	

No.	Name	Designation	Scale of pay	Pay on 1-4-48	Date of next increment	Remarks.
3.	K.Rajarethinam pillai	Higher grade	30-1-45	33	1-1-49	
4.	A. Issac	-do-	,,	33	,,	
5.	V.Muthayya Desigar	-do-	,,	34	,,	
6.	A.S.Pushparaj	-do-	,,	31	21-6-48	
7.	Chinnaya Thevar sweeper ...		4	30 4		
	Municipal Palpanacheri school					
1.	S.Thiagasubramania Desigar, H.M.	Higher grade	30-1-45	37	1-1-49	
2.	T.Nataraja aiyer	,,	,,	36	,,	
3.	N.Muthusamy aiyer	,,	,,	36	,,	
	sweeper		4	4		
	Nambiarnagar school					
1.	S.V.Rajagopala aiyer	Higher grade	,,	37	1-1-49	
2.	P.Murugian	,,	,,	30	19-11-48	
3.	A.K.Vairakkannu Pillai	,,	,,	34	1-1-49	
	sweeper		3	3		
	Adi-Dravida school, Negapatam.					
1.	V.Jobboi Daniel	Higher grade	30-1-45	33	1-1-49	
2.	T.Parthasarathy Naidu	-do-	,,	32	,,	
	Sweeper		4	4		
	Kottaimettu street school, Negapatam.					
1.	P.Ramachandra aiyer H.M.	Secondary grade teacher acting in the post)	40-1½-55-2-75 (Higher grade Higher grade 30-1-45	37	1-1-49	
2.	C.Ramanujam	Higher grade	-do-	33	,,	
3.	V.MithuRamalingam	,,	-do-	32	,,	
	sweeper 3½/-			3-8-0		
	Arianattu street school, Negapatam.					
1.	M.Balasubramania aiyer H.M.	Secy grade (acting as Supervisor)	40-1½-55-2-75	53-8-0	1-1-49	
2.	V.Srinivasa aiyengar	Secy grade	-do-	43-0-0	,,	
3.	S.Mahadevaiyer	,,	-do-	43-0-0	,,	
4.	R.Srinivasan	,,	-do-	40-0-0	1-8-48	
1.	N.Vythinatha aiyer	Higher grade	30-1-45	39	1-1-49	
2.	T.P.Krishnamoorthy aiyer	,,	,,	36	,,	
3.	K.Rajagopalaiyer	,,	,,	36	,,	
4.	K.S.Venkatramaiyer	,,	,,	34	,,	
5.	K.Rajagopala Naidu	,,	,,	33	,,	
	Shanmugam chettiar	peon	10	10		
	Samanthankuppam school					
1.	S.Sadasivam pillai H.M.	Higher grade	30-1-45	33	1-1-49	
2.	L.Sattayappan	,,	,,	34	,,	

No.	Name	Designation	Scale of pay	Pay on 1-4-48	Date of next increment	Remarks.
Samanthankuppam school						
1.	S.Sadasivam pillai	Head master. Higher grade	30-1-45	33	1-1-49	
2.	L.Sattayappan	-do-	-do-	34	,,	
	sweeper		3	3		
Pattanacherry school						
1.	V.Raju Naidu	-do-	30-1-45	37	1-1-49	
2.	A.Srinivasa aiyer	-do-	,,	33	,,	
3.	P.Aron Ayya pillai	-do-	,,	31	23-6-48	
	sweeper		3	3		
Higher Elementary school, Nagore.						
1.	K.Venkatrama Naidu Head master	Secondary grade	40-1½-55-2-75	44-8-0	1-1-49	
2.	M.Kanagasabai	,,	,,	43	,,	
3.	T.Singaravelu	,,	,,	43	,,	
4.	vacant	,,	,,	40	-----	
1.	A.V.Viswanathan	Higher grade	30-1-45	34	1-1-49	
2.	P.Veerasamy pillai	,,	,,	34	,,	
3.	E.A.Agniappa pillai	,,	,,	33	,,	
4.	Yoganathan	,,	,,	32	1-4-49	
	Night watchman		5	5		
	sweeper		4	4		
	Veeranna chettiar	prevocational instructor mf for the Higher Ely schools, Negapatam&Nagore		20		
	HyMxxxxx Head master	allowance to the Head masters of each school		2.		

Municipal office,
Negapatam.20-1-48

Commissioner.

S.R.20-1.

Extracts from the Note of the L.A. Department regarding the Budget Estimate for 1948-49 of the Negapatam Municipal Council.

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*** *** ***

8. Contribution to the Ele.Edn. Acct. Provision is made for the standard contribution of Rs.11,970 in the R.E. for 1947-48 as well as in the B.E. for 1948-49. With this contribution the Ele. Edn. account is expected to close with a deficit of Rs.8,969 in 1947-48 and a deficit of Rs.23,555 in 1948-49. As the General Account itself works at a deficit it cannot afford to contribute to the E.E.Acct. more than the standard amount. The deficit in the latter account may have to be avoided by adjusting the necessary amount from the arrear toll compensation sanctioned in the current year and likely to be sanctioned next year. Any further deficit in the E.E. Acct. may have to be avoided by retrenching expenditure under that account or by other means.

*** *** ***

R.E. for 1947-1948 and B.E. for 1948-1949.

***

The general account-ordinary for 1947-48 opened with a balance of Rs.21,456 (or Rs.21,460 rounded). This Council has been permitted to give effect to the revised scales of pay to its general staff from 1-4-48 only; but the Council has proposed to introduce the revised scales from 1-10-47. The proposal may be turned down and the additional provision made therefor may be ordered to be deleted. Revised with the alterations indicated in the office note above, the R.E. for 1947-1948 will close with a deficit of Rs.7,850. The Council may be permitted to avoid this deficit by adjusting an equal amount from the arrear toll compensation of Rs.17,335 sanctioned in the current year. Almost the whole of the balance of that grant will be required to avoid the deficit in the E.E. Account in 1947-48.

30

Opening with a nil balance, the B.E. for 1948-1949 is expected to close with a balance of Rs.10,110 against the prescribed minimum working balance of Rs.13,900. The small balance of about Rs.500 remaining over in the A.T.C. sanctioned this year together with the A.T.C. expected next year will total Rs.17,851. Out of this, a sum of Rs.14,586 is likely to be required to wipe off the deficit in the E.E. Account in 1948-1949. There will remain a balance of a little over Rs.3,000 in that grant. The Council may be permitted to adjust to its general funds the whole of this balance to make up the deficiency in the closing balance.

P

*** ***

17335
6629
10706
7850
2856
17335
20191 ✓
3000
17,191 ✓

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31 E.2(H)(e1)

16 17

C.No. 11982/48

Pl. copy for C.S. (?) 31/3/48

Pl. dp. at once 1/4/48

B.E. - 1948-49. E.E. Fund - Mcl. Negapatam - Orders passed.

From the D.P.I. Rt. No. 69 B3/47-48 d 13.2.48.

Order No. 731 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 Mcl. Negapatam.

2. R.E. for 1947-48. (i) Credit should be taken for the opening balance of Rs. 2727 in the E.E. Acct. for 1947-48, as provision has been made for the refund of the ~~same~~ amount to the Govt.

(ii) Provision has been made for the expenditure incurred on the payment of arrears of dearness allowance to the E.E. staff, with reference to the orders in G.O. No 529 L.A. d 15.3.47. But no credit has been taken for the amount actually diverted from the Water Supply and Drainage Acct. Credit should, ~~be taken~~, provisionally be taken for a sum of Rs. 2740.

(iii) The Council is permitted to increase the provision made under the head "Expenditure - Ordinary" from Rs. 59,860 to Rs. 73890.

(iv) Revised with reference to the orders above, the R.E. is expected to close with a deficit of Rs. 6229. In order to avoid the deficit in the E.E. Acct. the Council should adjust a sum of Rs. 6229 from the A.T.C. grant sanctioned to it in 1947-48.

3. B.E. for 1948-49. (i) In view of the remarks of the D.P.I. in paragraph 4 of his endorsement read above (copy enclosed) the entire provision made under the head "Expenditure - Capital"

(Margin notes: para 3(iv) on p. 9 c.f.; R' on p. 12 c.f.; page 11 of (u); para 3(vi) on page 12 c.f.; page 4 of (h); page 10 c.f.; para 2 on p. 3 c.f.; page 12 c.f.; para 3(v) on p. 22 c.f.)

32 C

and the credits taken under the head "Receipts - Capital" should be deleted.

(ii) Revised with reference to the orders above, the B.E. for 1948-49 is expected to close with a deficit of Rs. 13,176. In order to avoid the deficit in the E.E. Acct., the Council should adjust a sum of Rs. 13,176 from the A.T.C. grant likely to be sanctioned to it in 1948-49.

page 10 c.f.

P' a page 30 c.f.

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 paragraphs 4 to 7 of his endorsement read above is communicated to the Commr. for information and necessary action.

page 1 c.f.

31.3.48

31/3/48

Dpd with encls
1.4.48

To
The Commissioner
Negapatam Mply.
Thro. the C.R.C.
(with a copy of paras 4 to 7 on p. 1 c.f.)
" D.P.I.
" Examr. of L.F. Accts.
" L.A. Depts.

Annexure.

P.T.O

33 : 3
18

2. Fines and penalties - 50
3. School fees. 550

ANNEXURE

	Rs.	EXPENDITURE.	Rs.
Opening balance (as revised)	Nil		
RECEIPTS:		1. STAFF:	
1. Education tax ...	26,930	Salaries & allowances	
4 ~~2~~. Other receipts ...	340	Masters	60,630
5 ~~3~~. Govt. grant ...		Clerks & servants	320
(i) under section 37 of the E.E.Act. ...	9,000	Contribution to P.F.	2,490
		Edn. tax collection charges	1810
(ii) under the proviso to sec. 37 of the Act ...	10,656	2. CONTINGENCIES & EQUIPMENT	
		Contingencies	
		House rent	620
		Other items	3610
(iii) Compensation for the loss of education tax levived as surcharge on profession tax ...	3658	Equipment	
(iv) Adjustment from the A.T.C. grant	13,176	Furniture & apparatus	900
		Library books & maps	100
		Other items	
6 ~~4~~. ~~xxx~~ Contribution from the General funds	11,970	~~3. Prizes and scholarships~~	
DEDUCT Refunds.	100	3 ~~4~~. Repairs to buildings	4000
Amount transferred to capital		4. Interest on and repayment of debt	1750
		Total	76,230
Total ordinary	76,230		
Capital:		Capital:	
~~Amount transferred from Ordinary~~		~~Lands & buildings~~	
~~Total ordinary & Capital~~		~~Total (ordinary and capital)~~	
Total including opening balance	76230	Closing balance	Nil

31.3.48

31/3/48

C.No. 11982/48

E.Sf.H (C1)

NAS

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

From the D.P.I. R.O.P. 69 B3/47-48 d 13.2.48

19

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

2. R.E. for 1947-48. (i) Credit has been taken for increased receipts under Education Tax with reference to the enhancement of the rate of education tax levied by the Council from $1\frac{1}{2}$ o/o. p.a. to $3\frac{1}{2}$ o/o. p.a. with effect from 1-10-47.

page 3 c.f.

A on page 11 c.f.

page 3 of (J)

(ii) The contribution provided from the Gl. funds is same as that in the sanctioned budget.

page 9 c.f.

page 4 of (h)

(iii) Credit has been taken for the subsidy of Rs. 10,000 and the advance of Rs. 1400 sanctioned in G.O.No. 2221 Edn. d 16.10.47.

page 9 c.f.

page 3 of (J)

✓ (iv) The provision made for a refund of Rs. 2730, (excess subsidy drawn in 1946-47) may be deleted as no credit has been taken for the opening balance of Rs. 2727.

page 9 c.f.

M on p 11 c.f.

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

P on page 12 c.f.

✓ (vi) 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 and advance increments to the E.E. staff may be approved.

page 10 c.f.

page 4 of (h)

✓ (vii) Revised with reference to the suggestion in sub-para (iv) above the R.E. for 1947-48 is expected to close with a deficit of Rs. 8969. The Council has incurred an expenditure of Rs. 2740 (approximate figure) on the payment of arrears of dearness allowance to the E.E. staff which should have been met from the amount diverted from the Water Supply & Drainage Account, and not from the E.E. Account. If this amount is deducted the deficit will be reduced to Rs. 6229. The Council may be

page 10 c.f.

R on page 12 c.f.

L.A. note on page 52 p. of (h)

2/ paid a further subsidy of Rs. 6229 to avoid the deficit in the R.E. for 1947-48. Finance may see. | wf

B IV

B

3. B.E. for 1948-49: (i) Education: Credit has been taken for increased receipts with reference to the orders in (J). — 'B' on page 11 c.f.

(ii) The contribution proposed from the General funds is Rs. 11970, the amount provided in the sanctioned budget for 1942-43. L.A. have agreed to this contribution. — 'P' on p. 29 c.f.

(iii) Provision has been made for an expenditure of Rs. 4000 to effect repairs to buildings. In view of the remarks of the D.P.I. on page 10 c.f. the provision made may be allowed to stand. — page 10 c.f. — 'K' on p. 10 c.f.

(iv) Provision has been made for the refund of ~~[illegible]~~ of the advance sanctioned in (J). — 'Z' on page 12 c.f.

(v) The credit taken under the head "Receipts – Capital" and the entire provision made under the head "Expenditure – Capital" may be deleted in view of the remarks of the D.P.I. on page 10 c.f. and in view of the fact that the B.E. for 1948-49 is expected to close with a large deficit. — 'Z' on p. 10 c.f.

(vi) Revised with reference to the suggestions made above, the B.E. for 1948-49 is expected to close with a deficit of Rs. 13176. The question of granting a subsidy to the Council to avoid the deficit may be considered next year after the actual balance on 1-4-48 is known. | wf

~~A draft order is submitted for approval.~~
A draft order will be put up after
4. L.A. and Finance ~~may~~ see. ~~[illegible]~~ the case.

(Special as orders granting subsidy have to issue before (5-3-48))

Ull
7.3.48

[signature]
8/3/48

wf by Govt

L.A.

L.A. Dept
(Bud II)

E&P.H. U.O. No.
11982-C1
8.3.48

LOCAL ADMINISTRATION DEPT.
9757
8 MAR 1948
SECRETARIAT MADRAS

SN
10/3

The contribution from the General funds to the E.E. Account shown in the R.E. for 1947-48 ~~[illegible]~~ as well as in the B.E. for 1948-49 is the same as the standard contribution of Rs 11,970.

3

20

also this has been accepted in the general fund budget file.

2. The E&PH Dept proposes to sanction a subsidy of Rs 6,229 in the current year to avoid the deficit in the E.E. Acct. It is submitted that there will be a balance of Rs 9,485 in the arrear toll compensation of Rs 17,335 sanctioned to the council in the current year after making necessary adjustment towards the deficit in the General Account for 1947-48. The deficit of Rs 6,229 anticipated in the E.E. Acct for 1947-48 may be avoided by adjusting an equal ~~amount from the balance~~ of A.T.C. referred to above. There is therefore no need to sanction any subsidy to the council in the current year ~~[illegible]~~ to avoid the deficit in the E.E. Acct.

With these remarks the file may be returned to E&PH to consider the above suggestion.

B on p 2 above

Copy of message of ... budget G.O. 407 LA 5.3.47 (N) put up
received in LA

A

[signature]
11.3.48

[signature]
11.3.48

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11.3.48

[signature]
11.3.48

E&P.H.

[signature] 11/3

'A' above

Fin 9751-1 Bud II
11/3/48

E&P.H. (C1)

L.A. have agreed to the deficit in the E.E. Acct. for 1947-48 being avoided by an adjustment of Rs. 6229 from the A.T.C. grant sanctioned to the Council in the current year. The Council may also be asked to avoid the anticipated deficit in the B.E. for 1948-49 by adjusting a sum of Rs. 13,176 from the A.T.C. grant, likely to be sanctioned to it next year, as suggested by L.A.

2. A draft order is submitted for approval.

'D' on page 30 c.f.

Ull
31.3.48

[signature]
31/3/48