

E & P-H (1948) Department

Ms SERIES.

G.O. NO.

795 E. An.

*Closed
by
Gentry*

Dated

6-4-48

(17)

[Despatch Abstract.]

Back Papers.

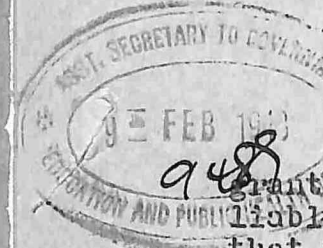
No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

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

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.NO.75-B.2/47-48 dated 5-2-1948
202

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



Submitted.

2. R.E. for 1947-48: 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 subsidy that will be sanctioned to the council during the current year.

3. The expenditure under 'ordinary' is in excess of the sanctioned budget. Sanction of Government is necessary for the increased expenditure.

4. B.E. 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.

5. Accommodation is not adequate for 3 boys schools and is unsuitable for one boys school. Necessary steps may be taken also to provide additional playground space for 3 schools and a well for one school for gardening.

6. Additional equipment is required for all the boys and girls schools. The amount provided may be utilised in consultation with the inspecting officers.

7. Time scales are adopted. Leave salary are D.A. are paid.

K. S. Narayana Rao

for Director of Public Instruction

To
The Secretary to Government,
Education and Public Health Department
RVR 6/2/-

3/6/2

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS
R.O.P. NO. 48-49 dated 2-2-1948
8491-2-2 dated 2-2-1948

Elementary Education Fund - Budget Estimate for 1948-49 - Submitted
Council, Karur

Submitted

2. R.E. for 1947-48: 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 subsidy
that will be sanctioned to the Council during the current year.

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

4. R.E. 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 levied
and adjusted to the fund during 1947-48.

5. Accommodation is not adequate for 8 boys schools and is
unsuitable for one boys school. Necessary steps may be taken also
to provide additional playground space for 8 schools and a well
for one school for gardening.

6. Additional equipment is required for all the boys and
girls schools. The amount provided may be utilized in consultation
with the inspecting officers.

7. Time scales are adopted. Leave salary are D.A. are paid

For Director of Public Instruction

To the Secretary to Government,
Education and Public Health Department
MAR 2/3/48

From Sri.C.Ganapathy,
Commissioner,
Karur Municipality.

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

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

R.C.No.6981 BL 47 dated 4--1--1948



Abstract- Elementary Education Budget of the Karur
Municipal Council-1948-49- Submitted with
enclosures.

In submitting the Budget Estimate for the year 1948-49, I beg
to enclose (i) a copy of my note to the Council (ii) a copy of the
schedule of establishment (iii) recommendations of the Budget Sub
Committee of the Council thereon (iv) a copy of the Council's
resolution No. 673 dated 19.12.47 approving the Estimates as
modified by the Budget Sub Committee.

The Council has closed the Budget with a 'nil' balance by
enhancing the contribution from general funds ~~for~~ from Rs.19060
to Rs.31,880/- Besides a contribution of Rs.20,000 is also contem-
plated from general account to the Elementary Education Fund account
capital. The Council is not in favour of enhancing the existing
rate of Education tax (i.e. 1-5/6 %)

The Council can ill-afford to contribute Rs.31,880/- to Ele-
mentary Education Fund. The contribution may therefore be limited
to Rs.25,000/-. The sum of Rs.19060 paid as contribution from
1941-42 can very well be increased to Rs.25,000 in view of the
improved condition of the finance in the general account and also
having regard to the growing expenditure under Elementary Education
Fund.

To meet the deficit of Rs.6,880/- which would result from
cutting short the contribution from 31,880 to 25,000 it is
suggested that Government may direct the Municipal Council to
enhance the rate of Education tax by one per cent which would
bring in approximately an amount equivalent to the otherwise
resulting deficit.

The provision of Rs.20,000 made under capital for construction
of a school building may be deleted as no plans and estimates have
been yet prepared and also as Director of Public Instruction has
stated that cheap type designs for Elementary School buildings
are under consideration and that school building schemes may be
taken up later. The credit taken under capital for a contribution
of Rs.20,000 ~~for~~ ~~gx~~ from general funds may also be deleted.

If the above suggestions are accepted the 'nil' closing balance
now shown in the Budget for 1948-49 will remain unaffected.

Forwarded

M. S. Srinivasan
Chairman, ^{SP}
Municipal Council, Karur.

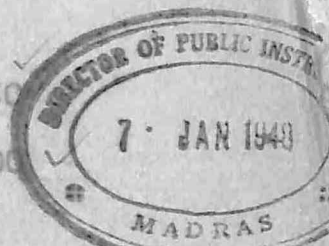
A. Ganapathy
Commissioner, 1.1.48

KARUR MUNICIPALITY.

G. ELEMENTARY EDUCATION FUND ACCOUNT.

Receipts.

Actuals 1946-47.	Revised Estimate 1947-48	Head of Account.	Budget Estimate 1948-1949.	Remarks
935	..	Opening Balance.	..	
12,010	11,130 ✓	Education Tax.	14,450	
755	300 ✓	Other Receipts	100	
7,188	10,670 ✓	Government contribution under section 37 of the Elementary Education Act.	9,550	
6,557	6,560 ✓	Proviso to section 37 of the Elementary Education Act.	6,560 ✓	
19,060	19,060 ✓	Contribution from General Account.	19,060 ✓ 31,880	
	3,870 ✓	Amount transferred from Arrear toll compensation	12,820 ✓	
935		DEDUCT - Refunds.		
44,635	53,590 ✓	Total	62,540 ✓	
CAPITAL.				
		Contribution from General Account-ordinary	20,000	
		Add amount transferred from ordinary		
44,635	53,590 ✓	Total Receipts Ordinary & Capital	82,540	
45,570	53,590 ✓	Grand Total including opening Balance.	82,540	



Municipal Office, Karur.

Date: 24th December 1947.

S. S. S. S.
Commissioner, Karur Municipality.

$$\begin{array}{r} 1092 \\ + 2010 \times 6 \\ \hline 12010 \times 6 \\ \hline 72060 \\ + 8736 \\ \hline 80796 \end{array}$$



Head of Account.	Budget Estimate 1948-49.	Actuals 1946-47.
Salaries and Allowances-Masters.	32,900	23,650
Clerks and Servants.	620	288
Dearness Allowance.	16,410	16,126
Contribution to the Provident Fund.	1,800	1,282
Collection charges.	730	699
Contingencies:-		
House Rent	1,360	1,272
Other items.	2,200	1,553
Equipment:-		
Furniture & apparatus	4,400	398
Library Books & Maps	50	70
Prizes and Scholarships	70	70
Repairs to buildings.	2,000	232
Total	62,540	45,570

KARUR MUNICIPALITY.
C. ELEMENTARY EDUCATION FUND ACCOUNT.
Expenditure.

Actuals 1946-47.	Revised Estimate 1947-48.	Head of Account.	Budget Estimate 1948-49.
23,650	29,930	1. Staff:-	
288	570	Salaries and Allowances-Masters.	32,900 ✓ - 49 3
16,126	14,890	Clerks and Servants.	620 ✓
1,282	1,710	Dearness Allowance.	16,410 ✓
699	720	Contribution to the Provident Fund.	1,800 ✓
1,272	1,360	Collection charges.	730 ✓
1,553	2,160	Contingencies:-	
		House Rent	1,360 ✓
		Other items.	2,200 ✓
398	400	Equipment:-	
70	50	Furniture & apparatus	4,400 ✓
70	70	Library Books & Maps	50 ✓
232	1,730	Prizes and Scholarships	70 ✓
		Repairs to buildings.	2,000 ✓
45,570	53,590	Total	62,540 ✓
		Capital	
		Lands and Buildings	20,000
		Total Expenditure-Ordinary & capital	82,540

Designation	No. of posts.	Scale of pay.	Present pay.	Increment provision next incre.
-------------	---------------	---------------	--------------	---------------------------------

Secondary Grades.	4	40-1 $\frac{1}{2}$ -55-2-75.	41 $\frac{1}{2}$	1992
Higher Grades.	2		40	960
"	8	30--1--45	45	4320
"	2	"	44	1056
"	2	"	42	1008
"	3	"	40	960
"	6	"	39	1404
"	1	"	37	2664
"	1	"	36	432
"	18	"	34	408
Lower Grades.	3	23--1--33	31	5696
"	5	"	30	10880
"	1	"	33	1980
15 Temporary Higher Gr.	31	"	31	372
	30	"	30	5400

Leave salary contribution @ 2 $\frac{1}{2}$ %	30732	14496
Duty allowance.	768	362
Add for increments.	480	
	915	
	32895 or	14858 or
	32900	14860

Clerks and servants.

2 nd peons at 16- $\frac{1}{2}$ -25	16 $\frac{1}{2}$	396	384
1 , , ,	16	192	192
		-----	-----
Leave salary contribution.		588	576
Add for increments.		12	14
		20	
		-----	-----
		620	590
		-----	-----
5 conductress at Rs. 4 p.m.		240	960
Allowances.		180	
		-----	-----
		420	960
		-----	-----

Municipal Office,
Karur.

A. S. S. S.
COMMISSIONER.

[Faint, mostly illegible text from the reverse side of the page, including financial figures and administrative notes.]

REVISED ESTIMATE-KARUR MUNICIPALITY.
Details for the marked variations.

First half year up to September 1947. 6,300
probable say. 6,830

13,130

Other receipts.- Receipts from the usufructs
of trees within the compound
of Elementary schools. 300

Govt. Contribution calculated on the basis
of income for 1946-47. 10,670

Proviso to section 37 of the E.E. Act. 6,560

In para 3 of G.O. No. Ms. 330 Edn dated
24th February 1947 Govt. have permitted
the adjustment of Rs. 2,523 from arrear
toll compensation grant which is insuffi-
cient to balance the Revised estimate.
Increased amount by 3,870/- is required
to balance the budget.

3,870

Expenditure. Masters. Uptodate expenditure 9/47. 12,156
From Oct 47 to March 48 17,774

29,930

Clerks & Servants. 198
From 10/47 to 3/48. 372

570

Dearness allowance: Upto September 47 6,830
From 10/47 to 3/48 8,060

14,890

House Rent: Upto September 1947 673
For six months @ 114/- 684 1360

Other items:- Upto September 47. 536
Conductress for 5 schools 120
Cartdriver at Rs. 9/- 54
Maintenance charge of bull 120
Stationery etc. 220
Cloth etc. 100
Repairs and unforeseen charges 660
150
110

fixed the contribution as Rs.19,060/- and the be the rates of taxation at the contribution may the budget.

31,880-

Contribution from general account to the capital. for the construction of an elementary school at Narasimhapuram. There are now no sanctioned plans and estimates.

Rs.20,0

Expenditure.- Masters: The total permanent strength of Elementary school teachers is 58 and provision for 12 temporary teachers was made by the commissioner which has been enhanced to 15 to provide for the boys consequent on the abolition of standard 5 in the municipal high school, Karur.

32,900

Dearness allowance 14,860

House rent:- It is proposed to continue the schools now located in rented buildings during the year. 1,360

Other items: An increase by Rs.40/- from the Revised Estimate figure is anticipated. 2,200

Furniture and apparatus.- The schools are now ill-equipped for which provision of Rs.4400/- has been made for the purchase of furniture and apparatus to accommodate the pupils from the high school consequent on the abolition of standard 5 . 4,400

Repairs to buildings:-

Shifting the tiles with provision of flat tiles to Town Elementary school. 1000

Repairs to ~~municipal school~~ Kottaimedu Elementary school. Pandarinathan Elementary School.

Capital : Lands and Buildings: The Municipal Council has recommended the construction of a building in Narasimhapuram to locate an elementary school. There are no sanctioned plans and estimates. If sanctioned, necessary plans and estimates will be prepared.

Municipal office, Karur.
dated. 25--12--48

of the Budget Sub Committee in its proceedings
12th December 1947.

10 10
Elementary Education Fund Account:- Revised Estimate of the
Elementary Education Fund Account for the year 1947-48 and the Budget
Estimate for the year 1948-49 as prepared by the Commissioner with
the establishment schedule and the note are scrutinized and passed
subject to the following remarks:-

The excess expenditure over the receipts is due to the payment
of Dearness allowance and as this is not a permanent feature, the
consequent deficit may be met by contribution from General account
ordinary. The capital expenditure for the construction of Kamatchi-
annan coil Elementary School may be deferred for the present. It
is not necessary now to enhance the education tax as suggested by
the Commissioner in his note.

Sd. Athi V. Suriyanarayanan.
Chairman,
Municipal Council, Karur

r.v.25/12. *L. V. S.*
Commissioner. *V. V. S.*

35,900
000,000

2,500

4,400

Budget Estimate for 47-48 and Revised Budget estimate for 47-48 on General Funds and Elementary Education funds as prepared by the Commissioner and recommendation of the Budget Sub Committee thereon.

C.R.No.673 dated 19th December 1947.

The Revised Estimate for 47-48 and the Budget Estimate for 48-49 are approved as modified by the Budget Subcommittee and subject to the following further modifications. Specific sanction is accorded for the continuance of the ~~xxxx~~ Existing temporary staff for making the new appointments referred to in the Commissioner's note. The Budget Estimate of Electricity funds is also approved.

AMENDMENTS.

Free licence to be granted for steps and drain coverings of 20 Sq.f.t or less in area. Where area exceeds 20 Sq.f.t a fee of Re.1/- to be levied from 1948-49.

ELEMENTARY EDUCATION FUNDS:-

The No. of temporary (additional) teachers to be increased from 12 to 15.

Sd.Athi V.Suryanarayanan,
Chairman.

/True extract/

h. f. n. p. a. l. t. y.
COMMISSIONER. 4.1.48
KARUR MUNICIPALITY

The excess expenditure over the receipts is due to the payment of business allowance and as this is not a permanent feature, the consequent deficit may be met by contribution from General account-ordinary. The capital expenditure for the construction of Kanatchi-... elementary school may be deferred for the present. It is not necessary now to enhance the education tax as suggested by the Commissioner in his note.

Sd. Athi V. Suryanarayanan,
Chairman,
Municipal Council, Karur.

h. f. n. p. a. l. t. y.
COMMISSIONER. 4.1.48

Capital: Lands and buildings... has recommended the construction of a building... in Karur... to be used as a school... It is suggested that necessary plans and estimates will be prepared.

Sd. Athi V. Suryanarayanan,
Chairman,
Municipal Council, Karur.

Extracts from the note on the
Budget Estimate for 1948-1949 of the Karur

7. CONTRIBUTION TO THE ELEMENTARY EDN. ACCOUNT:- The standard contribution is Rs.19,060. The Council has provided for this standard contribution in the R.E. for 1947-48 and it may be allowed. The Council has also taken credit in the R.E. for 1947-48 under the E.E. Acct. for a sum of Rs.3,870 from the arrears toll compensation grant of Rs.27,086 sanctioned in the current year in order to avoid the deficit in that account for the current year. With the standard contribution of Rs.19,060 from the General Account and Rs.3,870 from the A.T.C. grant the E.E. Acct. for 1947-48 is expected to close with a 'nil' balance.

For 1948-49 the Council has proposed a contribution of Rs.51,880 from the General to the E.E. Acct. Rs.31,880 to the ordinary side and Rs.20,000 to the capital side. The position of the general account is bad and it cannot afford to make a large contribution to the E.E. Acct. The Commissioner considers that the deletion of the provision of Rs.20,000 made for the construction of a new elementary school at Narasimhapuram will be a saving to the General Account and that the construction of this building may be deferred on financial grounds.

The Commissioner's suggestion may be accepted with the concurrence of the E. & P.H. Dept. and the contribution of Rs.20,000 made from the general acct. to the E.E. Acct. capital for the purpose may be deleted. The provision made for the corresponding expenditure in the E.E. Acct. may also be deleted. It would be well for the council to finance the construction of school building by taking loan from Govt. or by applying for a half grant from the Govt.

As regards the contribution of Rs.31,880 to the ordinary side

- 2 -
For 1948-49 it is submitted that Yes. The con-
to the standard amount of Rs.19,060 49 to be lim-
ing deficit under the E.E. Acct. standard con-
to be avoided by adjusting the necessary expe. of Rs. for
from the arrear toll compensation grant of Rs. school buldgs. may well
27,086 expected next year. deferred and should be
financed from loan.
R.D.P.
7-2-48.

CONTRIBUTION FROM GENERAL ACCOUNT TO E.E. ACCOUNT.

The standard contribution is Rs.19,060. This was the contribution pro-
vided in the sanctioned E.E. budget for 1947-48. In the R.E. for 1947-48
the same contribution has been provided and credit has also been taken for
Rs.3,870 from the A.T.C. sanctioned this year and the E.E. Account is thus
balanced. The contribution from general account and proposed appropriation
from A.T.C. may be allowed.

For 1948-49 a contribution of Rs.31,880 to E.E. Account ordinary and
Rs.20,000 to E.E. Account-Capital are provided. The latter is towards capital
expenditure on the construction of an elementary school which the Commissioner
thinks (and the Collector endorses) may well be deferred. If E. & P.H. agree,
orders to that effect may issue in connexion with the E.E. budget. In any
event, the general Account, which shows a large deficit in 1948-49, cannot
afford the contribution. Nor can it make more than the standard contribution
to E.E. Account-ordinary. The resulting deficit in the E.E. Account, viz.,
Rs.12,820 (assuring that the capital expenditure will be deftd) may be allowed
to be wiped off by adjustment of an equal amount from the A.T.C. expected next
year.

The E.E. Account of the Council is working at a recurring deficit and
the A.T.C. will not be available after 1948-49. The general funds cannot
afford to make more than the standard contribution. The Council is now
levying education tax at the low rate of 1-5/6 per cent per year. E. & P.H.
will no doubt consider the feasibility of raising the rate of the tax in order
to stabilize the Account in future years.
R.E. for 1947-1948:- The year opened with a balance of Rs.70,090 under general
account-ordinary. Revised with reference to the alterations suggested above
and leaving out of account the A.T.C. of Rs.27,086 sanctioned this year, the

- 3 -
E. for 1947-48 will close with a balance of Rs.880 against the p-
ribed minimum working balance of Rs.15,000. This is the result of
providing for a large capital expenditure of Rs.86,800 from current
revenues. This includes a sum of Rs.14,500 for conservancy improvements
debttable to A.T.C. A sum of Rs.14,500 may therefore be adjusted to the
general funds from the A.T.C. sanctioned this year. The general account
will then close with a balance of Rs.15,380.

The balance left in the A.T.C. sanctioned this year will be 13
Rs.8,716 which should be reserved for purposed of the general and E.E.
Accounts in 1948-49.

148

B.E. - 1948-49 - E.E.

Orders passed.

From The D.P. 9. ROP No. 75 B2 / 47-48 d S. 2. 48.

Order no. 795 E.d. dated, 6-4-48.
Mr.

The Govt. pass the following orders on the R.E. for 1946-47 and the B.E. for 1948-49 of the E.E. Fund of the M.C.C., Karur.

2. R.E. for 1947-48. The Council is permitted to increase the provision made under the head "Expenditure - Ordinary" from Rs. 48,020 to Rs. 53,590.

3. B.E. for 1948-49. (i) The Contribution proposed from the general funds should be reduced from Rs. 51,880 to Rs. 19,060.

(ii) In view of the unsatisfactory financial position of the Council, both under the general and E.E. Funds. The provision made under the head "Expenditure - Capital"

page 10 f. issue
P.O.
today
to Mr. B. S. S. S.

para 2(iv) n.p. 14 f

p 20 of B

p 7 c f

para 2(ii) n.p. 14 f

para 2 (i) n.p. 14 f

2 c f

1948-49 is expected to close with a deficit of Rs. 12,820. In order to avoid the deficit in the E.E. Acct. para 3 (vi) of the A.T.C. grant, likely to be sanctioned to it in 1948-49. The Council should adjust a sum of Rs. 12,820 from the

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. S. in paragraphs 4 to 6 of his endowment read above is communicated to the Council for information and necessary action.

jsm
5/4/48

by
6/4/48

To
The Council
Replying to the D.P. S.
(with a copy of paras
4 to 6 of the A.T.C. grant)
D.P. S.
D.A.

P.T.O.

ANNEXURE		EXPENDITURE.	
Rs.	Nil.	Rs.	Rs.
Opening balance (as revised)			
<u>RECEIPTS:</u>		<u>1. STAFF:</u>	
1. Education tax	14,450	Salaries & allowances	49,310
2. Other receipts	100	Masters	620
3. Govt. grant		Clerks & servants	1,800
(i) under section 37 of the E.E. Act.	9,550	Contribution to P.F.	730
(ii) under the proviso to sec. 37 of the Act	6,560	Edn. tax collection charges	
(iii) Compensation for the loss of education tax levied as surcharged on profession tax		<u>2. CONTINGENCIES & EQUIPMENT</u>	
(iv) Adjustment from the A.T.C. grant	12,820	<u>Contingencies</u>	
4. Contribution from the general funds	19,060	House rent	1,360
DEDUCT		Other items	2,200
Amount transferred to capital		<u>Equipment</u>	
Total ordinary	62,540	Furniture & apparatus	4,400
		Library books & maps	50
		Other items	
		3. Prizes and scholarships	70
		4. Repairs to buildings	2,000
		Total	62,540
<u>Capital:</u>		<u>Capital:</u>	
Amount transferred from Ordinary		Lands & buildings	
Total ordinary & Capital		Total (ordinary and capital)	
Total including opening balance	62,540	Closing balance	Nil

by
3.4.48

jsm
5/4/48

by
6/4/48

B.E. 1948-49 E.E. Fund - Ad. Ct.

From The D.P. 9. ROP. No. 75 B2/47-48 d S. 2. 11

The R.E. for 1947-48 and The B.E. for 1948-49 of the E.E. Fund of the M.C.C., Karur, call for the following remarks.

2. R. E. for 1947-48. (i) Grant under section 37 of the E.E. Act. The credit taken is the amount sanctioned in G.O. No. 29 (R) Edu. d 19. 2. 48.

(ii) The credits taken for a contribution from the General funds and for an adjustment of Rs. 3870 from the A.T.C. grant may be allowed to stand as suggested by L.A.

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

(iv) 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 the E.E. staff may be approved.

3. B.E. for 1948-49. (i) The contribution proposed from the General funds may be reduced from Rs. 31,880 to Rs. 19,060 as suggested by L.A.

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

(iii) The provisions made under the heads "Furniture and apparatus" and "Repairs to buildings" may be allowed to stand in view of the remarks of the D.P. 9 on page 10.f. and of the Commr. at page 15.c.f.

(iv) The provision made for a capital expenditure of Rs. 20,000 may be deleted for the reasons stated. The Commr. in his letter on page 30.f.

(v) Revised with reference to the suggestion made above. The B.E. for 1948-49 is expected to be

page 10.f.

page 50.f.

page 50.f.

page 50.f.

page 130.f.

page 220.f.

(checked)

page 110.f.

page 70.f.

page 30.f.

page 220.f.

(checked)

page 70.f.

page 10.f.

page 150.f.

page 70.f.

page 30.f.

12.20 The Council may be
... by adjusting a sum of
20 from the A.T.C. grant likely to be sanctioned
to it in 1948-49, as suggested by H.A.

4. No subsidy was paid to the Council
Towards the grant of dearness allowance to the E.E. staff
either in the current year or in 1946-47.

5. A draft order is submitted for approval.

The suggestion by H.A. at 'A' on page 22 c.f. may be
considered after the actual balance on 1-4-48 is known.

imp
5/4/48 S

by
6/4/48

22 p 22

p 22 p 22 (B)

17