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Education and Public Health (1949) Department.

Ms. SERIES.

G.O. NO. 2156, Education

Dated 6-7-1949.

(17)

[Despatch Abstract.]

Budget Estimate for 1949-50 - Elementary Education Fund -
Municipal Council - Kerur - Orders passed.

Details of marked variations

Budget Estimate. 1949-50

RECEIPTS

Education tax.	Rs. 14,900
Other receipts.	Rs. 100
Government Grant:-	
Under Section 37 of the Ele- mentary Education Act.	10,540
Proviso to section 37 of the Elementary Education Act.	6,560
To meet the deficit from arrears of toll compensation.	16,460
Contribution from general funds.	21,010

EXPENDITURE

Masters- salaries and allowances as per establishment schedule.	33,800
Dearness allowance	19,100
Clerk and servants. Establishment schedule	650
Dearness allowance.	1,750
Contribution to Provident Fund	2,120
Collection charges.	900

Contingencies.

House rent:-	
Kamatchiammancoil Ely. School	40
Sannadhi Street Girls.	34
Muslim Boys	30
Muslim Girls.	25

129 or 130 x 12
: 1560 or
1600.

Other items.

5 conductresses at Rs 4/ 20x12.	240
capitation allowance.	360
Sweepers for 4 schools	480
Stationery forms etc.	1500
Contingencies and unforeseen charges.	200
	2780
Furniture and apparatus.	2,500
Library Books and maps	300
Prizes and scholarships	70
Repairs to buildings:-	
Town Elementary School.	1,000
Kottamedu Ely. School	1,000
Mavadiancoil Schooo	500
Umayal Girls	1,000
Pandarathan	500
Pasupathipalayam and Thirumanilayur	1,000
	5,000

Commissioner 25.11.49

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

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

S.J/9/2.

2

THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
No. P.No. 76 B3/48-49 dated 24th Feb. 1949.

Subject:-- Elementary Education -- Municipal Council --
Karur -- Budget Estimate -- for 1949-50.
Submitted.

Reference:-- Letter R.C.No. 9131/48 dated 24-1-1949 from
the Commissioner.

Submitted.

2. REVISED ESTIMATE FOR 1948-49: The expenditure under 'Ordinary' is in excess of the sanctioned allotment and the sanction of the Government has to be obtained. Provision for 'expenditure' - Capital has now been made though no such provision was made in the sanctioned budget.

3. Budget Estimate for 1949-50:-- The credit taken for Government Grant under section 37 of the Madras Elementary Education Act is liable for revision with reference to the amount of education tax realised and adjusted to the fund during 48-49.

4. Accommodation: is inadequate in the case of 6 schools.

5. Equipment is reported to be suitable but inadequate in 6 schools.

6. Leave Salary and Dearness Allowance are paid.

For Director of Public Instruction

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

21/2/5.

From
Sri. C. Ganapathi
Municipal Commissioner, Karur.

To
The Secretary to Government,
Education and Public Health Department
Madras Through The Director of Public
Instruction, Madras & The Chairman,
Municipal Council, Karur.

Sir,
R.C.No. 9131 /48/24-1-49.

Sub:-- Abstract- Elementary Education Budget of the Karur Municipal
Council 1949-50- Submitted with enclosures.

29 JAN 1949
R.P. 76 B3/48-49

In submitting the budget estimate for the year 1949-50, 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. 549 dated 7-1-49 approving the estimates.

The Council has closed the budget with a surplus balance of Rs.14/- by taking a credit of Rs.17180 and 16460 respectively in the revised and budget estimates from the arrears of toll compensation and by enhancing the contribution of Rs. 19,060 to 21,010. The Council is not in favour of enhancing the rate of taxation existing at present. In view of the improved condition of the finance in the general account, the contribution from Rs. 19,060/ to 21,010/ may be approved.

Consequent on the abolition of the standards IV and V in the Municipal High School, the strength in elementary schools is increasing year after year and the number of sections in the Form First in the High School is also on the increase. To relieve the congestion in the lower forms, the Council has resolved to raise the Town Elementary School into a middle school for which plans and estimates and application for recognition have ~~been~~ already been submitted to Director of Town Planning. On technical approval by the departments, the work will be taken up for which a contribution of Rs.15,000 has been made from the general account to the elementary education Account Capital.

The provision under equipment etc will be spent on the recommendations of the Inspecting Officers.

s.n.25.1.

Forwarded.

Sri. Ganapathi
Chairman, M.C. Karur.

Commissioner. 25.1.49.
25/1/49
3

KARUR MUNICIPALITY.

C. ELEMENTARY EDUCATION FUND ACCOUNT- BUDGET ESTIMATE 1949-50

			Receipts.	
Actuals for 1947-48.	Revised Esti- mate for 1948-49	Head of Account.	Budget Esti- mate for 1949-50.	Remarks.
..	1,984	Opening Balance.	1014	11181
12,871	14,500	1. EDUCATION TAX	14,900	
		2.		
		3.		
		4.		
		5.		
294	100	6. Other receipts.	100	
		7. Government Grant:-		
	9347	(i) Under section 37 of the	9347	
10,676	9,350	Elementary Education	10,540	
		Act.		
		(ii) Under proviso to sec.37		
		of the Elementary Educa-		
6,557	6,560	tion Act.	6,560	
	27080	(iii) To meet the deficit from		
3,870	17,180	Arrears of Toll Compensation	16,460	
		8. Contribution from General		
19,060	19,060	Account.	21,010	28682
		9.		
4	--	10. Deduct--Refunds		
		Deduct amount transferred		
		to capital	--	
53,324	66,750	Total	69,570	
	66,747	Receipts- CAPITAL	59389	
	76647	1. Government Grants.		
		2. Contributions.		
		3. Loans		
		4. Contribution from General		
		Account Ordinary		
		5. Investments realized.		
		6. Add amount transferred from		
..	15,000	Ordinary.	--	
..	15,000	Total	--	
53,324	81750	Total Receipts Ordinary &	69,570	59389
	91647	Capital		
53,324	83,734	Grand Total including	70,584	
		opening balance.	70570	

Municipal Office,
Karur. 20-1-49.

Commissioner. 25.1.49

9950
7472
17372

93631
82450
11181

12
25149

KARUR MUNICIPALITY.
C. ELEMENTARY EDUCATION FUND ACCOUNT -BUDGET ESTIMATE 1949-50
Expenditure.

Actuals for 1947-48.	Revised Esti- mate for 1948-49.	Head of Account	Budget Estimate for 1949-50
		1. Staff:-	
		Salaries and allowances	52,900
43716	49,560	Masters.	2,400
1010	1,700	Clerks & Servants.	
1454		Contribution to Provident	2,120
2120	1,980	Fund.	
		Education tax-collection	900
803	890	charges.	
		2. Contingencies and Equipment	
		Contingencies:	1,600
1332	1500	House rent.	2,780
1448	2550	Other items.	
		Equipment	2,500
129	3000	Furniture & apparatus	300
2	200	Library Books & Maps.	70
	70	3. Prizes and scholarships.	5,000
1446	6000	4. Repairs to Buildings.	
51340	67,720	Total.	70,570 ✓
	67,450 ✓	Capital.	
..	15,000 ✓	Lands and Buildings.	..
51340	82,720	Total expenditure -Ordinary &	70,570 ✓
1984	1,014	capital.	
		Closing Balance.	14
53324	83,734	Grand total including closing	70,584
		balance.	

Municipal Office, Karur.
Dated. 20th January '49.

K.r.v.

Commissioner 25.1.49.

70570
53198
17372 ✓

Office Note of the Commissioner, Karur Municipality on
the Elementary Education Fund Accounts
for the year 1949-50

The revised estimate of the Elementary Education Fund Account for the year 1948-49 and the Budget Estimate for the year 1949-50 are submitted herewith.

In the Revised estimate for 1948-49 the receipts are estimated at Rs.66,750 which includes a sum of Rs.17,180 transferable from arrear toll compensation. A sum of Rs.14280 has been already sanctioned for the year 1948-49 with reference to G.O.No.1097 L.A., dated 2-6-48. The expenditure for the year is estimated at Rs.67,720 which includes payment of the arrears of dearness allowance due to the teachers consequent upon the orders of Government in their order No.1347 L.A., dated 8-7-48. The revised Estimate thus closed with a balance of Rs.1014.

The Budget estimate for 1949-50 also as actually framed takes credit only for the existing sources of revenue at existing rates and provides for nothing but the routine and inevitable items of expenditure like salaries for teachers, rent for school buildings, etc. The receipts are estimated at Rs.51,160 against an expenditure of Rs.67,620 leaving a minus balance of Rs.16,460. Provision has been made for 62 permanent teachers and 15 temporary additional teachers. Particulars of improvements that have to be carried out for each school and additional equipments required for the schools are referred to in the list attached. Approximately Rs.5000 is required for carrying out improvements and a sum of Rs.1500 is required for additional equipment. The expenditure on Elementary Education is steadily increasing year after year due to gradually increasing dearness allowance and increasing staff and consequent necessity for additional equipments.

It is engaging the attention of the Council to convert the Town Elementary School into a higher elementary school for which plans and estimates are now under preparation. Contribution from general account to an extent of Rs.15,000 is necessary for this. The Council has suggested the construction of a new elementary school in Kumaran market. Provision for such capital constructions cannot be made for want of required funds. The Government may be addressed for payment of full grant. As regards provision for play grounds, proposals were sent to the Director of Public Instruction for the construction of compound walls for the playground attached to Kottaimedu and Pasupathipalayam Elementary schools. The Director of Public Instruction in his letter No.1692 Bl 48 dated 1-12-48 has stated that cheap fencing to the playground may be provided at the cost of the municipal council as the scheme in question does not contemplate the payment of half grant. Additional accommodation for the Katchiammancoil elementary school is a dire necessity.

With reference to the orders of Government, proposal has been submitted to Government through the Examiner for levying the tax at 25% of the property tax for general purposes which is now levied at 8% on the annual rental value. An increase of 2300 may be expected in the Education tax on account of this change in the method of assessment. No further increase in education tax is possible unless the rate of property

Particulars	1948-49	1949-50
Salaries and allowances	40,580	40,580
Grants-in-aid	1,700	1,700
Contribution to Government	1,000	1,000
Education tax collection	1,000	1,000
Grants	1,000	1,000
2. Contingencies and equipment	1,000	1,000
Contingencies	1,000	1,000
House rent	1,000	1,000
Other items	1,000	1,000
3. Maintenance	1,000	1,000
Building & equipment	1,000	1,000
Library books & lab.	1,000	1,000
4. Prizes and refreshments	1,000	1,000
5. Repairs to buildings	1,000	1,000
Total	51,160	67,620

Particulars	1948-49	1949-50
Receipts	66,750	51,160
Expenditure	67,720	67,620
Grand total including closing balance	70,884	53,784

tax is also increased from the existing rate of 8½% on the annual value of properties. Since the education tax shall not exceed 25% of the property tax for general purposes. The still remaining deficit of Rs.14,160 can be avoded only by a corresponding increase in the contribution from general funds or if permitted may be adjusted from the balance under the Special conservancy fund. No cut in the expenditure side is possible as even now provision has been made only for routine items of expenditure.

As the Municipal High School tends to become unweildy on account of increasing strength (with as many as 15 sections in I Form ~~xxxx~~ alone) proposals are on hand to raise the Town Elementary school into a middle school. For this additional building is necessary and estimate is nearing completion. The Sannadhi ~~xxx~~ street ~~xxx~~ elementary school for girls which is now located in a rented building is very often threatened with eviction from that building and consequently the construction of a building for that also is necessary Kamatchiamman coil elementary schools also requires extension of building. Except for the building of extending the Town Elementary school, I have not made any provision for the capital expenditure as they cannot be undertaken without government grant. I shall be submitting application in due course for grant for this purpose after the plans and estimates under preparation receive the technical sanction of the competent authority.

K.r.v.30-12.

Channappally
Commissioner, 20-12-62

u
20/12

7

4-13

$$\begin{array}{r} 33800 \\ 650 \\ \hline 20850 \end{array}$$

K A R U R.

COMMISSIONER 25.1.68

Proceedings of the Budget Sub Committee held at the Pethachi Hall on 29-12-48, 5-1-49 and 6-1-49

C. ELEMENTARY EDUCATION FUND ACCOUNT:-

The increased expenditure in the revised estimate may be met out of toll compensation amount sanctioned by Government. The note of the commissioner to raise the rate of tax is not acceptable. As it is viewed that excess of expenditure over receipts should be met by contribution from general funds the present contribution of Rs.19060 may be increased since the basis of this amount was determined some years back.

A sum of Rs.13,000 may be provided as contribution to the Elementary Education Fund Capital towards the construction of buildings in Town Elementary School for conversion of the school into a middle school. Government may be addressed for half grant. Building to house an Elementary school at Kumaran market may be constructed at half grant and half loan. The existing bambook shops may be removed and as a building to house the Kamatchiamman coil elementary school may be constructed on loan from Government. The loans thus obtained may be repaid as annuity for the provision for rents to such schools. After 20 years the buildings will be the property of the Municipality.

Extract from the proceedings of the Municipal Council, Karur passed at its meeting held on 7-1-49

Revised Estimate for the year 1948-49 and the Budget Estimate for the year 1949-50 of the Karur Municipal Council for the general funds and Elementary Education Funds as prepared by the Commissioner with the recommendations of the Budget Sub Committee.

C.R.NO.549 DATED 7th JANUARY 1949

The recommendations of the Sub Committee are accepted.

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

/True Extract/

Municipal Office, Karur
Dated.20th January 1949.

Commissioner. 25.1.49

Designation.	no. of posts.	Scale of pay.	Present pay.	Provision for next increment.	Pay for 1949-50
Secondary Grades.	6	40-1-25-2-25.	44	3204	1881
Higher Grades.	10	30-1-1-45	45	3400	2070
	5	"	46	3500	2260
	5	"	47	3600	2450
	5	"	48	3700	2640
	5	"	49	3800	2830
	5	"	50	3900	3020
	5	"	51	4000	3210
	5	"	52	4100	3400
	5	"	53	4200	3590
	5	"	54	4300	3780
	5	"	55	4400	3970
	5	"	56	4500	4160
	5	"	57	4600	4350
	5	"	58	4700	4540
	5	"	59	4800	4730
	5	"	60	4900	4920
	5	"	61	5000	5110
	5	"	62	5100	5300
	5	"	63	5200	5490
	5	"	64	5300	5680
	5	"	65	5400	5870
	5	"	66	5500	6060
	5	"	67	5600	6250
	5	"	68	5700	6440
	5	"	69	5800	6630
	5	"	70	5900	6820
	5	"	71	6000	7010
	5	"	72	6100	7200
	5	"	73	6200	7390
	5	"	74	6300	7580
	5	"	75	6400	7770
	5	"	76	6500	7960
	5	"	77	6600	8150
	5	"	78	6700	8340
	5	"	79	6800	8530
	5	"	80	6900	8720
	5	"	81	7000	8910
	5	"	82	7100	9100
	5	"	83	7200	9290
	5	"	84	7300	9480
	5	"	85	7400	9670
	5	"	86	7500	9860
	5	"	87	7600	10050
	5	"	88	7700	10240
	5	"	89	7800	10430
	5	"	90	7900	10620
	5	"	91	8000	10810
	5	"	92	8100	11000
	5	"	93	8200	11190
	5	"	94	8300	11380
	5	"	95	8400	11570
	5	"	96	8500	11760
	5	"	97	8600	11950
	5	"	98	8700	12140
	5	"	99	8800	12330
	5	"	100	8900	12520
	5	"	101	9000	12710
	5	"	102	9100	12900
	5	"	103	9200	13090
	5	"	104	9300	13280
	5	"	105	9400	13470
	5	"	106	9500	13660
	5	"	107	9600	13850
	5	"	108	9700	14040
	5	"	109	9800	14230
	5	"	110	9900	14420
	5	"	111	10000	14610
	5	"	112	10100	14800
	5	"	113	10200	14990
	5	"	114	10300	15180
	5	"	115	10400	15370
	5	"	116	10500	15560
	5	"	117	10600	15750
	5	"	118	10700	15940
	5	"	119	10800	16130
	5	"	120	10900	16320
	5	"	121	11000	16510
	5	"	122	11100	16700
	5	"	123	11200	16890
	5	"	124	11300	17080
	5	"	125	11400	17270
	5	"	126	11500	17460
	5	"	127	11600	17650
	5	"	128	11700	17840
	5	"	129	11800	18030
	5	"	130	11900	18220
	5	"	131	12000	18410
	5	"	132	12100	18600
	5	"	133	12200	18790
	5	"	134	12300	18980
	5	"	135	12400	19170
	5	"	136	12500	19360
	5	"	137	12600	19550
	5	"	138	12700	19740
	5	"	139	12800	19930
	5	"	140	12900	20120
	5	"	141	13000	20310
	5	"	142	13100	20500
	5	"	143	13200	20690
	5	"	144	13300	20880
	5	"	145	13400	21070
	5	"	146	13500	21260
	5	"	147	13600	21450
	5	"	148	13700	21640
	5	"	149	13800	21830
	5	"	150	13900	22020
	5	"	151	14000	22210
	5	"	152	14100	22400
	5	"	153	14200	22590
	5	"	154	14300	22780
	5	"	155	14400	22970
	5	"	156	14500	23160
	5	"	157	14600	23350
	5	"	158	14700	23540
	5	"	159	14800	23730
	5	"	160	14900	23920
	5	"	161	15000	24110
	5	"	162	15100	24300
	5	"	163	15200	24490
	5	"	164	15300	24680
	5	"	165	15400	24870
	5	"	166	15500	25060
	5	"	167	15600	25250
	5	"	168	15700	25440
	5	"	169	15800	25630
	5	"	170	15900	25820
	5	"	171	16000	26010
	5	"	172	16100	26200
	5	"	173	16200	26390
	5	"	174	16300	26580
	5	"	175	16400	26770
	5	"	176	16500	26960
	5	"	177	16600	27150
	5	"	178	16700	27340
	5	"	179	16800	27530
	5	"	180	16900	27720
	5	"	181	17000	27910
	5	"	182	17100	28100
	5	"	183	17200	28290
	5	"	184	17300	28480
	5	"	185	17400	28670
	5	"	186	17500	28860
	5	"	187	17600	29050
	5	"	188	17700	29240
	5	"	189	17800	29430
	5	"	190	17900	29620
	5	"	191	18000	29810
	5	"	192	18100	30000
	5	"	193	18200	30190
	5	"	194	18300	30380
	5	"	195	18400	30570
	5	"	196	18500	30760
	5	"	197	18600	30950
	5	"	198	18700	31140
	5	"	199	18800	31330
	5	"	200	18900	31520
	5	"	201	19000	31710
	5	"	202	19100	31900
	5	"	203	19200	32090
	5	"	204	19300	32280
	5	"	205	19400	32470
	5	"	206	19500	32660
	5	"	207	19600	32850
	5	"	208	19700	33040
	5	"	209	19800	33230
	5	"	210	19900	33420
	5	"	211	20000	33610
	5	"	212	20100	33800
	5	"	213	20200	33990
	5	"	214	20300	34180
	5	"	215	20400	34370
	5	"	216	20500	34560
	5	"	217	20600	34750
	5	"	218	20700	34940
	5	"	219	20800	35130
	5	"	220	20900	35320
	5	"	221	21000	35510
	5	"	222	21100	35700
	5	"	223	21200	35890
	5	"	224	21300	36080
	5	"	225	21400	36270
	5	"	226	21500	36460
	5	"	227	21600	36650
	5	"	228	21700	36840
	5	"	229	21800	37030
	5	"	230	21900	37220
	5	"	231	22000	37410
	5	"	232	22100	37600
	5	"	233	22200	37790
	5	"	234	22300	37980
	5	"	235	22400	38170
	5	"	236	22500	38360
	5	"	237	22600	38550
	5	"	238	22700	38740
	5	"	239	22800	38930
	5	"	240	22900	39120
	5	"	241	23000	39310
	5	"	242	23100	39500
	5	"	243	23200	39690
	5	"	244	23300	39880
	5	"	245	23400	40070
	5	"	246	23500	40260
	5	"	247	23600	40450
	5	"	248	23700	40640
	5	"	249	23800	40830
	5	"	250	23900	41020
	5	"	251	24000	41210
	5	"	252	24100	41400
	5	"	253	24200	41590
	5	"	254	24300	41780
	5	"	255	24400	41970
	5	"	256	24500	42160
	5	"	257	24600	42350
	5	"	258	24700	42540
	5	"	259	24800	42730
	5	"	260	24900	42920
	5	"	261	25000	43110
	5	"	262	25100	43300
	5	"	263	25200	43490
	5	"	264	25300	43680
	5	"	265	25400	43870
	5	"	266	25500	44060
	5	"	267	25600	44250
	5	"	268	25700	44440
	5	"	269	25800	44630
	5	"	270	25900	44820
	5	"	271	26000	45010
	5	"	272	26100	45200
	5	"	273	26200	45390
	5	"	274	26300	45580
	5	"	275	26400	45770
	5	"	276	26500	45960
	5	"	277	26600	46150
	5	"	278	26700	46340
	5	"	279	26800	46530

Proceedings of the Budget Sub Committee held at the Petachai Hall on 29-12-48, 3-1-49 and 6-1-49

C. ELEMENTARY EDUCATION FUND ACCOUNT:-

The increased expenditure in the revised estimate may be met out of toll compensation amount sanctioned by Government. The note of the Commissioner to raise the rate of tax is not acceptable. As it is viewed that excess of expenditure over receipts should be met by contribution from general funds the present contribution of Rs.12000 may be increased since the basis of this amount was determined some years back.

A sum of Rs.13,000 may be provided as contribution to the Elementary Education Fund Capital towards the construction of buildings in Town Elementary School for conversion of the school into a middle school. Government may be addressed for half grant. Building to house an elementary school at Kumanan market may be constructed at half grant and half loan. The existing bamboo shops may be removed and as a building to house the Kumanan market. The loans thus obtained may be repaid as annuity for the provision for rents to such schools. After 30 years the buildings will be the property of the Municipality.

Extract from the proceedings of the Municipal Council, Kairi passed at its meeting held on 7-1-49

Revised Estimate for the year 1948-49 and the Budget Estimate for the year 1949-50 of the Kairi Municipal Council for the general funds and Elementary Education Fund as prepared by the Commissioner with the recommendations of the Budget Sub Committee.

C.R.NO.549 DATED 7TH JANUARY 1949

The recommendations of the Sub Committee are accepted.

Sd. Atul V. Surivanshyan
Chairman,
Municipal Council, Kairi

True Extract

Municipal Office, Kairi

Dated 20th January 1949.

Drak

Details for marked variations

Revised Estimate 1948-49

EDUCATION TAX

Receipts upto September 1948.
Probable say.

Rs. 916
13,584

14,500

Other receipts
upto September 1948.
Probable say.

53
47

100

Government contribution under section 37 of the Elementary Education Act (G.O.No. 2847 Education dated 12-11-1948 sanctioning a sum of Rs. 9346-11-0.

say Rs. 9,350.

Proviso to section 37 of the Ele. Edn. Act

Rs. 6,560

Amount transferable from the arrears of toll compensation grant.

Rs.17,180

Contribution from general funds to Ele. Education Ordinary.

Rs.19,060

EXPENDITURE

Salaries and allowances to masters Rs.14,702
uptodate expenditure.
Probable say 16,392
Add for increments. 96
Leave salary contribution 410

Dearness allowance.

9,007.

8,736

217

31,600

17,960

Clerk and servants.

Three peons.

1700

Contribution to the provident fund

1980

Education tax.

890.

Contingencies:-

House rent
Expenditure to 31st Sept. 1948 Rs.456
Kamatchiamancoil School 40
Sannadhi Street 34
Muslim Girls 25
Muslim Boys. 30

129 x 6 780

1236

Arrears rents, payable if any.

264

1500

Other items:-

Expenditure to 9/48. 243
Conductress for 5 schools 120
Stationery 500
Chalk duster cloth etc. 800
Other contingencies and unforeseen charges, 170
Capitation allowance

7 x 5 x 6 210

Forms etc. 257

sweepers for 4 schools 240

2540 or 2550.

Furniture and apparatus.

Indents for furniture have been sanctioned and orders placed.

Rs.3,000
200

Library books and maps.

70

airs to buildings:-	
Town Ely. School.	Rs. 1,000
Latrine in Thirumanila-	500
tur School.	
Mavadiancoil Ele. School	800
Pandarinathan Elementary	
School.	1,500
Umayal Girls School and	
Pasupathipalayam School.	1,700
Kottamedu Ely. School	500

	6,000

Additional accommodation for Town	
Elementary School for	
conversion to middle school.	13,000
To accommodate additional	
strength in Kamatchiamman	2,000
Coil Ely. School.	

15,000

Commissioner. 25.1.48

11

$$\begin{array}{r} 16460 \\ 1528 \\ \hline 15432 \end{array}$$

Elementary Education Budget.

x

x

x

EDN & P.H. DEPT. (C1)

Paragraph 7(b) above: Contribution from General funds to E.E. Account:- Pending orders on the E.E. Budget the proposed contribution may stand.

EDN & P.H. DEPT.

25

Sub: B.E. for 1949-50 - E.E. Fund - Ml. cl. Karni -
Orders passed.

Ref: From the Commr. Karni Mlty. No. 9131/48 d 24-1-'49
From the D.P.I. No. 7683/48-49 d 8-2-'49.

p3 cy
p1 cy

24/6/7

88 wt
6/7

Order No. 2156 Edn. dated 6-7-49

The Govt. pass the following
orders on the R.E. for 1948-49 and the B.E. for
1949-50 of the E.E. Fund of the Ml. cl. Karni

2. R.E. for 1948-49: - (i) The
credit taken for a Govt. subsidy of Rs. 9350
under Sec. 37 of the E.E. Act should be
reduced to Rs. 9347.

(ii) The cl. is permitted to
increase the provision made under the head
'expenditure - ordinary' from Rs. 62540 to Rs. 67450.

(iii) The adjustment of Rs. 17180
from the A.T.C. grant should be increased to
Rs. 27080

p-5 cy

p7 cy
p273 @

(J.A. Remarks at
p22. wt)

14

26

(iv) Revised with reference to the
 above the R.E. for 1948-49 will close
 with a balance of Rs. 11,181.

3. The Sanctioned Budget for
 1949-50 will be as shown in the annexure
 below.

4. An extract of the Remarks
 the D.P.I. in paras 4 and 5 of his endt. Read
 above is communicated to the Commr. for
 information and necessary action.

K.S.K.
 17/49.

5/7/49

p-5-cf

To
 The Commr. Karim Nizy.
 (Thro. C.M.C.)
 with an extract of
 paras 4 and 5 of D.P.I.
 The D.P.I.
 The Exr. L.A.A.
 L.A. Dept.
 L.S.C.

Opening balance (as revised)	11181	Rs.	EXPENDITURE.	Rs.
<u>RECEIPTS:</u>			<u>1. STAFF:</u>	
1. Education tax. ...	14900		Salaries & allowances.	
2. Other receipts....	100		Masters	52900
3. Govt. grant. ...			Clerks and Servants.	2400
(i) Under section 37 of the E.E. Act...	9347		Contribution to P.F.	2120
(ii) under the pro- viso to sec.37 of the Act. ...	6560		Edn. tax collection charges.	900
(iii) Compensation for the loss of educa- tion tax levied as surcharged on profess- ion tax. ...			<u>2. CONTINGENCIES & EQUIPMENT</u>	
(iv) Adjustment from the A.T.C. grant.			<u>Contingencies</u>	
4. Contribution from the General Funds DEDUCT Refunds.	28482		House rent	1600
Amount transferred to capital.			Other items.	2780
TOTAL. Ord- inary.	59389		<u>Equipment.</u>	
			Furniture & apparatus	2500
			Library books and maps.	300
			Other items.	
			3. Prizes and scholarships	70
			4. Repairs to buildings.	5000
			TOTAL	70570
<u>CAPITAL.</u>			<u>CAPITAL.</u>	
Amount transferred from Ordinary.			Lands & buildings.	
Total ordinary & Capital.			Total (ordinary and capital)	
Total including Opening balance.	70570		Closing balance.	Nil

K.S.K.
 4/7/49.

5/7/49

15

Sub: BUDGET ESTIMATE for 1949-50 - E.E. Fund - Municipal Council, Karur.

Ref: From the Commr. Karur Municipality No.9131/48, dated 24--1--1949.
From the D.P.I., No.76 B3/48-49 dated 8-2-1949.

The R.E. for 1948-49 and the B.E. for 1949-50 of the E.E. Fund of the Municipal Council, Karur, call for the following remarks.

2. R.E. for 1948-49: (i) The credit taken for a Government subsidy of Rs.9,350 under sec.37 of the E.E. Act should be reduced to Rs.9347.

(ii) In view of the remarks of L.A at p.23 c.f the amount proposed to be adjusted from A.T.C. of a sum of Rs.17,180 may be allowed.

(iii) 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 d.a. to the E.E. staff at enhanced rates may be approved.

(iv) Provision has been made for a 'Capital' expenditure of a sum of Rs.15,000 in the R.E. for 1948-49 for the construction for the higher ele. school.

(v) Revised with reference to the suggestions above the R.E. for 1948-49 will close with a balance of Rs.1281.

3. B.E. for 1949-50: (i) The credit taken for a Govt. subsidy of Rs.10,540 under section 37 of the E.E. Act should be reduced to Rs.9347.

(ii) The contribution proposed from the General funds for a sum of Rs.21,010 may be allowed. L.A. have agreed to this.

(iii) In view of the remarks of L.A. at p.23 c.f. the credit taken in the B.E. for 1949-50 for the adjustment of a sum of Rs.16,460 from the conservancy fund may be deleted.

(iv) Revised with reference to the suggestions above the B.E. for 1949-50 is anticipated

anticipated to close with a large deficit of Rs.17,372. This large deficit is mainly due to the grant of d.a. to the E.E. staff amount to Rs.19,000. L.A. may be requested to state whether contribution from the General funds can be increased to tide over this deficit. If this is not feasible, the question of increasing the rate of education tax or paying a subsidy from the Provincial funds has to be considered. The rate at which education tax now levied is $1 \frac{5}{6}$ per cent of annual rental value per year. If the education tax is raised to $3 \frac{2}{3}$ per cent per annum, the additional income that may be derived will be Rs.14,000. But the increased rate will come into force only with effect from 1-10-1949. The additional income that is likely to be fetched will be Rs.7,000. Even then there is still a large deficit of Rs.10,000. If no additional contribution from General funds can be given a subsidy will have to be paid from the Provincial funds. This may be considered after the actual closing balance on 31-3-49 is known.

The file may be sent to L.A. and Finance for remarks.

8.6/5/49
28/5/49
LA
Jui

L.A. (c)

Please see the note of E.P.H. from p1. above.

2. A on p1. above:- This dept suggested that the entire A.T.C. for 48-49 should be adjusted to the E.E. and - vide marginal remarks p.3 of ①.

3. A above: According to

E + P.H. (C) U.O.

10678/49

28/5/49



VB
ER
30/5

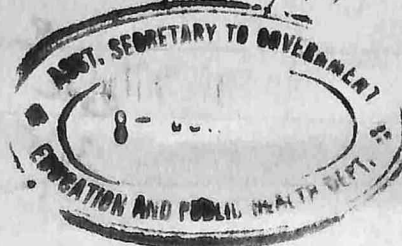
(Rs.27080) E.
The entire sum may be adjusted
21/6/49

The deficit will be less in view of para 2 of this dept's note on p2 above. The reduced deficit can be met by add contribution from the Genl FD. No increase in rate of edu tax is necessary

Marginal note above.
E at p2 ante
2/2/6

L.A.U.O. 23567/49-10

4/6/49



43957

Ordinary is expected to close with a balance of Rs 30380 as against the prescribed minimum balance of Rs 18,600. The deficit of Rs. 17,372 in E.E. Fund may be met from this balance.

4. The rate of taxation in this mpty is $19 \frac{13}{30}$ % p.a. The proposal to increase the rate of Education tax to $3 \frac{2}{3}$ % will increase the total to $21 \frac{4}{15}$ %. It seems unnecessary to raise the rate of Edu tax in view of para 3 above.

SR.
1.6.49.
Kx
1-6-49

17 21/6/49 {EPH}

E + P.H. (C) Deptt.

From L.A. Remarks above and at p2 ante, there is no necessity of increasing the rate of edu. tax in this M.C. L.A. have agreed to the adjustment of the entire sum of Rs. 27080 from the A.T.C. grant in the R.E. for 1948-49. Thus the R.E. for 1948-49 will close with a surplus balance of Rs. 11,181. Due to this surplus balance, the deficit in the B.E. for 1949-50 will be reduced from Rs. 17,372 as anticipated earlier to Rs. 7472. L.A. have stated that the reduced deficit may be wiped off by an additional contribution of Rs 7472 from the General funds.

A draft order is submitted for approval

K.S.K.
4/7/49.

28/5/49

Handwritten notes on lined paper, including a small rectangular label at the top center and a date stamp 'APR 21' on the right side. The text is mostly illegible due to fading and bleed-through.

