Sectt. II-27—60,004—17-11-48

Education and Public Health (1949) Department.

Ms. SERIES.

Closed

G.O. NO. 2683 Edn.,

Dated 25-8-1949.

[Despatch Abstract.]

Budget Estimate-1949-50-Elementary Education Fund-Bodinayakanur Municip
Council-Orders passed.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G.O.	2264	Edn.	11.9.1948.				
Last Budget in							
G.O.	635	Edn.	23.3.1948.				

Further Papers.

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

C1

Office of the Director of Public Instruction, Madras.

R.O.P.No. 79-B3/48-49 dated 28th January 1949.

Elementary Education Fund--Municipal Council, Bodinayakanur--Budget Estimate for 1949-50--Submitted.

ASST. SECRETARY TO GOVT.
1 FEB 1949
EDUCATION AND PUBLIC

Refce:--Letter C4-7950/48 dated 24.1?.1948 from the Commissioner.

Submitted.

7075

2. The credit taken for Government grant under Section 37 of the Madras Elementary Education Act in the Budget Estimate for 1949-50 is liable for revision with reference to the amount of Education tax realised and adjusted to the fund during 1948-49.

✓ 3. Accommodation is reported to be inadequate in all the schools. A building programme is therefore necessary.

✓ 4. All the five elementary schools are reported to be in need of additional equipment.

✓ 5. The staff needs to be strengthened in all the schools in consultation with the District Educational Officer.

6. Leave salary and Dearness Allowance are paid.

31.1.49

For Director of Public Instruction.

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

ks.31.1.

C4.No.7950/48.

Municipal Office, Bodinayakanur,
Dated 24-12-48.

JAN 1949
MADRAS

Ref. 79B3/48

3

From
Sri G. Balakrishnan B.A.,
Commissioner, Municipal Council,
Bodinayakanur.

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

Thro'
The Chairman,
Municipal Council,
Bodinayakanur.

And the Director of Public Instruction,
M A D R A S.

Sir,

Sub:- Budget - Revised Estimate for 1948-49 and Budget Estimate for 1949-50 - Submitted.

Ref:- Letter C.No.2311 B1/48 dated 3-11-48 from the Director of Public Instruction Madras.

...

I submit herewith the revised estimate for the year 1948-49 and budget estimate for the year 1949-50 of the Elementary Education Fund account of this Municipal Council together with all the prescribed enclosures in duplicate, duty passed by the Municipal Council in its resolution No.745 dated 24-12-48.

2. A copy of the Council's resolution and a copy of my note to the Council are also submitted.

3. Provision made for repairs to buildings in the revised estimate as well as in the budget estimate relates to the buildings owned by the Council and not to any rent free buildings.

4. The Provision made in the budget in regard to the Staff, equipment, and accommodation etc., is based on the actual minimum requirements of each school with reference to the recommendations of the Inspecting Officers.

5. Marked variations between the revised estimate and budget estimate have been explained in my note to the Council.

G. Balakrishnan 31/12

COMMISSIONER.

30/12

K.P.P/30/12. FORWARDED

S. Sethu Ram

CHAIRMAN. 31/12

30/12

27

C4. 7950/48.

5

4

Note to the Council.

Sub:- Budget - Elementary Education Fund - Revised Estimate for 1948-49 and Budget Estimate for 1949-50.

...

I Revised estimate for 1948-49.

The budget of 1948-49 as approved by Government in G.O. No. M.S.635 Education dated 23-3-48 was expected to open with a 'Nil' balance. But it actually opened with a balance of Rs.776/-. This is due to strict economy in expenditure.

2. Receipts:- The increase in the receipts in the revised estimate to the extent of Rs.10460/- is due to the following:-

(i) Increase in education tax on account of the increase in the rate of education tax from 3¾% to 4¼ % per anum from 1-10-48 according to the orders in G.O.No.MS.2264 dated 11-9-48.	Rs. 1730/-
(ii) The grant sanctioned in G.O.No.M.S. 2264 Education dated 11-9-48 for the payment of dearness allowance to the staff.	Rs. 8370/-
(iii) Increase in the payment of grant under section 37 of the Elementary Education Act G.O.No.2835 Education dated 11-11-48	Rs. 360/-

3. Expenditure:- Provision has been made for all obligatory charges and other commitments. Provision has been made for the payment of dearness allowance at the enhanced rates sanctioned by Government in G.O.No. 1347 L.A. dated 8-7-48 from 1-1-48. Inspite of the provision for the payment dearness allowance at the enhanced rates from 1-1-48, the slight decrease in expenditure in the revised estimate than that of the budget estimate is ~~heavily~~ barely due to the fact that out of the four additional higher grade teachers, to whom provision was made in the budget of 1948-49, only two teachers have been appointed during the year according to the actual minimum requirements and accommodation available and thereby the expenditure has been reduced. It is , however, decided to appoint two additional higher grade teachers in 1949-50.

4. The budget of 1948-49 as approved by the Government was expected to close with a deficit of Rs. 10,985. But it is now expected to close with a balance of Rs. 276/- according to the revised estimate.

II Budget Estimate for 1949-50.

The budget is expected to open with a balance of Rs. 276/-

2. Receipts:- 1) The receipts are exhaustive and cautions. The increase in the education tax in the budget estimate than that of the revised estimate is due to the entancement of education tax from 3¾ % to 4¼ % per anum according to the orders in G.O.No.M.S. 2264 Education dated 11-9-48 from the second half year of 1948-49.

(ii) No credit has been taken for the payment of grant by Government towards the payment of dearness allowance to the staff as no orders of Government have been received in this direction.

3. Expenditure:- i) Provision has been made for all obligatory charges and other Commitments.

(ii) Provision has been made for the payment of dearness allowance at the rates sanctioned in G.O.No.1347 L.A. dated 8-7-48.

(iii) The increase in expenditure under the head '' I staff - salaries and allowances - Masters.'' is due to the additional staff provided as follows and as stressed by the Inspecting Authorities.

(1) One higher grade teacher for the Municipal Girl's Higher Elementary School.

(2) One higher grade teacher for the Melapatti Boy's Elementary School.

The additional teachers are required to cope up with the increased strength in the Schools.

⊕ land ng.

4. Capital expenditure:- A sum of Rs. 1000/- has been provided for the acquisition of ~~messering~~ ⊕ 16,826 S.ft. in Town Survey No. 2/82 for Maravar street School and play ground.

5. The budget is expected to close with a dificit of Rs.8069/- inspite of the increse in education tax from 2¾ % to 3¾ % from 1-10-48 and ⊕ The deficit is mainly due to the payment of dearness allowance to staff as the provision of dearness allowance is Rs. 10,000/-. During 1948-49, the Government have been pleased to sanction Rs.8370/- being the full grant towards the payment of Dearness allowance according to the approved budget. Likewise the Government may be pleased to sanction ~~during~~ grant during 1949-50 also towards the expenditure involved in the payment of dearness allowance to staff to avoid the dificit.

True Copy

Balakrishnan 31/12

Commissioner.

30/12

Sd/ G.Balakrishnan
22-12-48.

COMMISSIONER.

30/12

⊕ from 3¾ % to 4¾ % from 1-10-48.

~~7~~ 9

BODINAYAKANUR MUNICIPALITY.

Statement showing the number of Schools and other partculars for the Year 1948-49.

66

Particulars.	No. of schools having the higher standard. VIII	VII	VI	V	III	II	I	Remarks.
I Number of Schools on the date of submission of Budget Estimate	1	-	-	4	-	-	-	
II Number of Schools proposed to be openád.	-	-	-	-	-	-	-	

III. The Total number of teachers employed in schools under the Management of the local Body on the date of submission of the Budget Estimate. The scale of pay inforce and the number of teachers in each school~~x~~.

Total Number of teachers in all Schools.

Particulars	Girl's School	J.Patti School.	Mela-Patti school	Musleem School	Maravar street School.
1. Headmasters and their duty allowance	57+5	46+5	43+5	36+5	36+5
2. Assistant	40	35	35	36	35
3. ,,	40	34	34	34	32
4. ,,	41	34	34	32	31
5. ,,	36	34	34	30	
6. ,,	33	34	34		
7. ,,	33	34	34		
8. ,,	33	34	31		
9. ,,	31	31			
10. ,,	31	30			
11. ,,	32	28			
12. Sewing Mistress.	32				
	444	379	284	173	13

1 Total Sala ry for Girl's School 444 X 12	5328	
,, Dearness allowance 238 X 12	2856	
,, Increasements for 3 months and in on case for 8 months(11 X 3)+(1½X8)	45	8229
,, Salary for J.Patti school 379 X12	4548	
,, Dearness allowance for J.patti School 212 x 12	2544	
,, Increasement for 3 months (9½ x 3)+(2 x6)	40½	7132
,, Salary for Melapatti school284 x 12	3408	
,, Dearness allowance for Melapatti School 155 x 12	1860	
,, Incresement for 3 months and in one case for 8 months (7½x3)+(1x8)	30	

	Brought Forward.		20,660
	Total salary for Musilm school 173 x 12	2076	5
	Total Dearness allowance for Muslim school 95x12	1140	
	Total increment for 3 months (4 x 3)	12	3,228
	Total salary for Maravar street school 139 x 12	1668	
	Total Dearness allowance for Maravar Street school 76 x 12	912	
	Total increment for 3 months 3 x 3	9	2,589
	Leave allowance at 2½ % for all 420+233		653
IV No. of additional teachers appointed:- 1. In the Existing Schools.	Two Additional Higher grade Teachers one for Girl's School and the other for Melapatti School Pay 30 x 2 x 12	720	
	Dearness Allowance 19 x 2 x 12	455	1,175
2. Schools to be opened in the ~~ending~~ ensuing year.	Nil		
V. If the pay of the existing number is proposed to be revised the Total No. of teachers whose pay will be attached showing the proposed and present scale of pay and the extra provision made.	Nil		
			28,305

Municipal Office,
Bodinayakanur,
22 -12-48.

Balakrishnan 31/12
COMMISSIONER.
30/12

Budget Estimate of the Elementary Education Fund of the Bodinayakanur Municipality for the Year 1949-50

Summary.

6

Heads. 1	Opening balance 2	Receipts 3	Expenditure 4	Closing Balance 5
I Ordinary Capital	276 -	24,242 1,000	32,587 1,000	-8069 -
	276	25,242	33,587	- 8069

✓ ✓

Actuals of 1947-48.	Revised Estimate for 1948-49.	Heads.	Budget Estimate for 1949-1950.	Remarks.
		Receipts - Ordinary:-		
434-14- 2	776 ✓	Opening balance	~~276~~ ~~276~~ 3,161	
10,328- 8-11	14,790 ✓	1. Education Tax	16,880	
-- -	-	2. Fines and Penalties under Elementary Education Act	-	
-	-	3. Income from investments etc.	-	
-	-	4. School fees.	-	
-	-	5. Endowments	..	
..	..	6. Contributions	..	
..	..	7. Other receipts	..	
		8. Government Grant:-		
3,940- 6- 0	4,300 ✓	(i) Under section 37 of the Elementary Education Act.	4,300 ✓	
392-0-0	392 ✓	(ii) Under Provision section 37 Elementary Education Act.	392 ✓	
670-14- 0	670 ✓	(iii) Compensation for loss of Education Tax leveid	670 ✓	
..	..	~~(iv)~~ as surcharge on Provision Tax	..	
5,065--- 0	8,370	(iv) Pre-vocational subject ~~for~~		
		(v) ~~For~~ payment of Dearness allowance	..	
1,867- 0- 0	..	(vi) For payment of Dearness allowance towards dificit.	..	
2,160- 0- 0	..	9. Advance for payment of D.A.	..	
3,000- 0- 0	3,000 ✓	10. Contribution from General Fund	3,000 ✓	
..	..	11. Investments realised	..	
..	..	12. Advances recovered	..	
299- 6-0	1,000 ✓	Deduct Amount transferred to Capital.	1,000	
27,124- 6-11	30,522 ✓	Total	24,242 ✓	

15

2

		Receipts - Capital	
..	..	1. Government Grants.	..
..	..	2. Endorsment and contribution	..
..	..	3. Loans	..
..	..	4. Contribution from General Account ordinary	..
..	..	5. Investments realised	..
299- 6-0	1,000	6. Add amount Transferrd	1,000
299- 6-0	1,000	Total	1,000
27,423-12-11	31,522	Total receipt ordinary and Capital	25,242 ✓
27,858-11- 1	32,298 ✓	Grand Total including opening balance	25,518 ✓
		Expenditure - Ordinary :-	
		1. Staff:-	
		Salaries and Allowances -	
14,966- 2- 0	16,270	Masters.	18,305 } 28305
8,792-10- 0	9,480	Clerks and Servants	10,000 }
..	..	Contribution to Provident Fund	..
761- 0- 0	890	Travelling Allowance.	940
..	.25	Stipend of teachers sent for traing	25 ..
~~[illegible]~~ 567- 0- 0	~~917~~ 917	Education Tax Collection charges.	1,047
		2. Contingencies and Equipment --	
		Contingenous --	
669- 1- 0	770	House rent	770
522- 3- 6	600	Other items	600
		Equipment --	
32- 0- 0	50	Furniture and apparatus.	50
..	220	Library books and Maps	100
..	50	Other items	50
		3. Prizes and scholarships.	
474-10- 0	750	4. Repairs to buildings	700
..	..	5. Interest on and repayment of debt	..
..		6. Investment made	..
..	1,000	7. Advance repayment to Government	..
26,783-10- 6	31,022 ✓	Total.	32,587 ✓
		Expenditure - Capital	
245- 6- 0	~~1,~~500	1. Lands and buildings	~~1,000~~ 1,000
		2. Equipment-	
54	500	(i) Furniture and apparatus.	..
..	..	(ii) Library books and Maps	..
..	..	(iii) Investments Made	..
..	.	(iv) Other items	..
299- 6- 0	1,000	Total	1,000 ✓
27,083- 0- 6	32,022	Total ordinary and capital	33,587 ✓
775-10- 7	276	Closing Balance	-8069 ✓
27,858-11- 1	32,298	Grand Total including closing balance	25,518

Municipal Office,
Bodinayakanur.
22-12-1948.

Balakrishnan 31/12
30/12
COMMISSIONER.

BODINAYAKANUR MUNICIPALITY.

ELEMENTARY EDUCATION

ESTABLISHMENT SHEDULE 1949-50.

Sl.No.	Name	Designation and scale of pay	Actual pay per mensem on 1-4-49	Remarks.
	Higher Elementary School:-			
1.	Thangamani Samual	Head Mistress Secondary grade 40-1½-55-2-75	Rs.57/-	Rs.59/- from 1-1-50
	Duty allowance		5/-	
2.	K. Sathiamurthi	Secondary grade Asst. 40-1½-55-2-75	Rs.40/-	Rs.41½ from 12-7-49
3.	Gunaseeli Thangam (Higher grade Acting ~~on~~ in Secondary grade ~~Section~~ vacancy)	Secondary grade Assistant 40-1½-55-2-75	Rs.40/-	
4.	Agathamari	Higher grade assistant 30-1-45	Rs.41/-	Rs.42 from 6-1-50
5.	Rose santham	- Do -	Rs.36/-	Rs.37 from 1-1-50
6.	V. Nagammal	- Do -	Rs.33/-	Rs.34 from 1-1-50
7.	V. Devagani	- Do -	Rs.33/-	Rs.34 from 1-1-50
8.	R. Yasothai	- Do -	Rs.33/-	- Do -
9.	M. Balasarasvathi	- Do -	Rs.31/-	Rs.32 from 1-1-50
10.	R. Mariammal	- Do -	Rs.31/-	- Do -
11.	M. Palaniammal	-Do -	Rs.32/-	Rs.33 from 1-1-50
12.	A. Santhanamari	Sewing Mistress 30-1-45	Rs.32/-	- Do-
13.	Additional Higher grade	Higher 30-1-45	Rs.30/-	
14.	Lakshimi	Conductress Rs.9-6-0 fixed	Rs.9-6-0	
	Jackamanayakan Patty school.			
1.	D.S. Sundaram	Head master Secondary grade 40-1½-55-2-75	Rs.46/-	Rs.47½ frpm 1-1-5
	Duty Allowance		5/-	
2.	S. Balaguruswami	Higher grade Assistant 30-1-45	Rs.35/-	Rs.36 from 1-1-50
3.	M. Palaniswami	- Do -	Rs.34/-	Rs.35 from 1-1-50
4.	A. Ponnuchami	- Do -	Rs.34/-	-do-
5.	V. Jagannatham	- do -	Rs.34/-	-do-
6.	A. Surulisikayan.	- do -	Rs.34/-	-do-
7.	V. Muthiah	- do -	Rs.34/-	-do-
8.	R. Subramanian	- do -	Rs.34/-	- do -
9.	G.P. Selvanayakam	- do -	Rs.31/-	Rs.32/- from 4-10-49
10.	A. Chandrabai	- do -	Rs.30/-	Rs.31 from 22-9-49
11.	N. P. Veeraraj.	Lower Grade Assistant 23-1-30	Rs.28/-	Rs.29 from 1-1-50
	Sweeper		Rs.5/-	

S.No.	Name	Designation and Scale of pay.	Actual pay per mensem on 1-4-49.	Remarks.
	Melappatti School.			
1.	M. Marimuthu.	Headmaster. Secondary grade 40-1½-55-2-75	Rs.43/-	Rs.44½ from 1-1-50
	Duty allowance		Rs.5/-	
2.	S. Chockiah	Higher grade Assistant 30-1-45	Rs.35/-	Rs.36 from 1-1-50
3.	B. Ganapathi	-do-	Rs.34/-	Rs.35 do
4.	V. Vadamalaimuthu	-do-	Rs.34/-	Rs.35 do
5.	S.K. Ponnuchami.	-do-	Rs.34/-	Rs.35 do
6.	S. Basuvanan.	-do-	Rs.34/-	Rs.35 do
7.	J. V. Chelliah	-do-	Rs.34/-	Rs.35 do
8.	S. Esther.	-do-	Rs.31/-	Rs.32 from 4-8
9.	Additional Higeher grade	-do-	Rs.30/-	
	Sweeper.		Rs.5/-	
	Maravar Street School.			
1.	M. Periaswami Pillai	Head master Higher grade 30-1-45	Rs.36/-	Rs.37 from 1-1
2.	Duty allowance		Rs.5/-	
2.	R. Varadarajan.	Higher grade 30-1-45	Rs.35/-	Rs. 36 from do
3.	V. Bakakrishnan.	do	Rs.32/-	Rs. 33 -do-
4.	A. Joy Grace	-do-	Rs.31/-	
	Sweeper		Rs.5/-	
	Muhamadan School.			
1-	R. Sankara Ayyar.	Head master higher grade 30-1-45	Rs.36/-	Rs.37 -do-
2	Duty allowance		Rs.5/-	
2.	B.S. Palanichami Pillai	Higher grade 30-1-45	Rs.36/-	-do-
3.	V. Samual.	-do-	Rs.34/-	Rs.35 from 1
4.	Kamal Theiva Jothy	-do-	Rs.32/-	Rs.33 -do
5.	Assistant on transfer	-do-	Rs.30/-	
	Sweeper	-do-	Rs.5/-	

Municipal Office,
Bodinayakanur,
21-12-48.

Balakrishnan 31/12
COMMISSIONER.
30/12

K.P.P/30/12.

9 ~~19~~ 21

MUNICIPAL COUNCIL RESOLUTION 745 Dated 24-12-48

Sub:- Revised Estimate for the year 1948-49 and budget estimate for the year 1949-50 of the Elementary Education fund account and the note of the Commissioner thereon.

Resolution:- Passed. The Government are requested to sanction grant towards the deficit of Rs. 8069/

Sd/ S.C.Sethuram
CHAIRMAN.

True Copy

Commissioner.

23

EXTRACT from L.A. Department's file relating to the B.E. for 1949-50 - Bodinayakanur Municipal Council.

x x x 10

7. (a) Elementary Education Account:. The standard contribution is Rs.2,200. The contribution approved in the B.E. for 1948-49 is Rs.3,000. Provision is made in the R.E. for 1948-49 as well as in the B.E. for 1949-50 for a contribution of Rs.3,000 from the General Account to the Ele. Education Account. The elementary Education Account is expected to close with a deficit of Rs.10,163 in the current year and Rs.8,375 (excluding the opening deficit) in 1949-50. The question of avoiding these deficits may be considered by Edn & P.H. Dept. while examining the Ele.Edn. Budget. The contributions proposed from the General Account may be allowed to stand provisionally pending examination of the Elementary Education Budget.

x x x

EDN & P.H. DEPT.(C1)

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

J.B.M.
2-3-49.

E&PH (C1) Dept.

RE

Memo. No. 7075-C1/49-1 Edn. dated. 7-4-49.

Sub. B.E. 1949-50 – E.E. Fund – Ml. Cl. Bodinayakanur.

p. 3. cf. Ref: From the Commr. Bodinayakanur Mlty. No. 7950/48 d 24-12

p. 7. cf. In para 5 of the note of the Commr. Bodinayakanur Mlty to the Ml. Cl, it has been stated that a subsidy of Rs. 8370 was sanctioned to the Cl. during 1948-49 towards d.a. The Commr. is requested to quote the numbers and dates of the G.Os in which the subsidy ~~referred to above~~ was sanctioned. The actual opening balance on 1-4-49 should also be reported. As the matter is urgent the reply should be sent as early as possible.

To

The Commr. Bodinayakanur Mlty.
(thro. C.M.C)

6/4

K.S.K.
6/4/49.

6.4.49.

7/4/49

26

26

C1. 27.

12

As II

From Sri G.~~Bia~~ Balakrishnan B.A.,
Commissioner, Municipal Council,
Bodinayakanur.

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

Thro'. The Chairman, Municipal Council, Bodinayakanur.

ASST. SECRETARY TO GOVERNMENT, EDUCATION AND PUBL
15 ... 49.

No.C4-7950/48 dated 12th April 1949.

Sub:- Budget - Estimate 1949-50 - Elementary Education Fund.

Ref:- Government Memorandum No,7075 C1/49-1 Edu dated 7-4-49.

29308

I submit that a sum of Rs.8370/- being the subsidy towards the dearness allowance for 1948-49 was sanctioned in G.O.No.Ms.2264, Edn. dated 11-9-48. The annual account for 48-49 has not yet been completed, The actual opening balance under Elementary Education on 1-4-49 will be reported as soon as, the accounts are finally closed.

Balakrishnan
12/4/49
Commissioner.

Forwarded.

[illegible] 12.4.49
Vice-Chairman in charge 12/4/49.

V.G.12/4p.

C1

C.4.7950-48

Municipal Office, Bodinayakanur,
Dated 23-6-49.

From
Sri G.Balakrishnan,B.A.,
Commissioner,Municipal Council,Bodinayakanur.

13

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

Thro'
The Chairman,
Municipal Council, Bodinayakanur

SECRETARY TO GOVERNMENT
27 ... 19..
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

Sub:--Accounts--Annual accounts--1948-49--closing balance under Elementary education fund account--reported.

48662

Ref:--Government Memo No.7075 C.1./49-1- Education dated 7-4-49.

--

I submit that the Elementary education fund account of this Municipality for 1948-49 was closed with a balance of Rs.3160-15-2 as against the expexcted balance of Rs.276/- in the revised estimate for 1948-49.

G. Balakrishnan
24.6.49
Commissioner.

S.R.24-6.

24.6.49

Forwarded.

S. C. Sethu Ram
24/6/49
Chairman.

30

6769
3161
3608

31

Edw. & P. H. deptt. (C1)

C. No. 7075/49/C1:

Sub:- Budget Estimate — 1949-50 — Elementary Education Fund - Bodinayakanur Municipal Council - Orders passed.

90/25

page 30 ~~of~~, page 1 ~~of~~ — From the Commr., Bodinayakanur Mty., C4 - No. 7950/48, dated 24.12.1948.

" D. P. I., R.O.C. No. 79 - B3/48-49, dated 28.1.1949.

pages 27 & 29 ~~of~~ — From the Commr., Bodinayakanur Mty., C4 - No. 7950/48, dated 12.4.1949 and 23.6.1949.

G.O. (Ms.) No. 2683, Edn., dated 25-8-49.

pages 13 - 15 ~~of~~ + page 1 ~~of~~ — The Govt. approve the revised estimate for 1948-49 of the Elementary Education Fund of the Bodinayakanur Municipal Council except

page 29 ~~of~~ — that it should be altered to the necessary extent so as to leave a surplus balance of Rs. 3,161/- on 31. 3. 1949.

2. Budget Estimate for 1949-50:-

para 4 on p. 4 ~~of~~ — (i) The provision of Rs. 1,000/- made for capital expenditure should be deleted.

pages 2 - 3 ~~of~~ & para 2 on page 4 ~~of~~ — ~~(ii) Under sub section (1) of section 35 of the Elementary Education Act, 1920, as subsequently amended, the Govt. direct the Bodinayakanur Municipal Council to alter the rate of levy of education tax within its area from 22 74/83 % per annum of the property tax per annum to 26 9/10 % of the property tax per annum, with effect from 1.10.1949.~~

para 5 on page 4 ~~of~~ — (ii) The budget is expected to close with a deficit of Rs. ~~2,831~~ 4,184/-. The question of wiping off this deficit will be considered after ~~the Revised Estimate for 1948-49~~ the actual closing balances on 31. 3. 49 under both the General Account and the El. Education Account are known. The Commr is requested to report these balances as soon as possible.

page 3 infra — 3. The budget for 1949-50 will be as shown in the Annexure.

4. An extrac

8

4. An extract of the remarks of the D.P.I. in paragraphs 3, 4 and 5 of his endorsement cited above is forwarded to the Commissioner, Kodinayakanur Municipality for information and necessary action.

page 1 of.

5/8/49

5/8/49

24/8

6/8/49

To

The Commr., Kodinayakanur Mty.
(thro' the CMC)
(with copy of paras 3, 4 & 5 on p. 1 of.)
The D.P.I.
" Exr. of L.F.A.
" L.A. Dept.
(2 Spares)

[Annexure on page 3 infra]

15

ANNEXURE

	Rs.
Opening balance (as revised)	3,160
RECEIPTS:	
1. Education tax	16,880 ~~18,233~~
2. Other receipts	...
3. Govt. grants:-	...
(i) under section 37 of the E.E.Act.	..4,300
(ii) under the proviso to sec. 37 of the Act	... 392
(iii) Compensation for the loss of education tax levived as surcharged on profession tax	... 670
(iv) Adjustment from the A.T.C. grant	
4. ~~xxx~~ Contribution from the General funds	3,000
DEDUCT Refunds.	
Amount transferred to capital	
Total ordinary	~~26,595~~ 25,242
Capital:	
Amount transferred from Ordinary	Nil
Total ordinary & Capital	~~26,595~~ ~~25,242~~
Total including opening balance	~~29,756~~ ~~28,402~~

EXPENDITURE.

	Rs.
1. STAFF:	
Salaries & allowances Masters Clerks & servants	28,305
Contribution to P.F. ...	940
Travelling Allowance ...	85
Edn. tax collection charges	.. 1,047
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	770
Other items.. ...	600
Equipment	
Furniture & apparatus ..	50
Library books & maps ..	100
Other items	50
3. Prizes and scholarships	
4. Repairs to buildings ...	700
Total	32,587
Capital:	
Lands & buildings	Nil
Total (ordinary and capital)	32,587
Closing balance ...	~~–2,831~~ –4,184

$4\frac{3}{4}\%$ – 16,880

$16880 \times \frac{4}{19} \times \frac{1411}{256}$

6/8/49

18,233
1,353
16,880

67520
1411
67520
67520
270080
67520
4864) 95270720 (19587
4864
46630
43776
28547
24320
42272
38912
33600
39048

16880
2707

32,587
29,756
2,831

19,587
4,300
392
670
3,000
27,949
3,161
31,110

16,880
1,353
18,233

27,949
1,354
26,595
3,161
29,756

8,440
9,793
18,233

19,587
18,233
1,354

31,110
1,354
29,756

16 Note File

Sub: B. E. for 1949-50 - E.E. Fund - Ml. cl. Bodinayakanur

p. 3. c.f.
p. 1. c.f.

Ref: From the Commr. Bodinayakanur Mty. No. 7950/48 d 24-12-48
From the D.P.I. No 7983/48-49 dated 28-1-1949.

The R.E. for 1948-49 and the B.E. for 1949-50 of the E.E. fund of the Ml. cl. Bodinayakanur call for the following remarks.

p. 13. c.f.

2. The credit taken for a Govt. subsidy of Rs 4300 under Sec 37 of the E.E. Act both in the R.E. for 1948-49 and the B.E. for 1949-50 may be ~~allowed~~ to stand.

p. 3. ~~c.f.~~ ⑤

3. A sum of Rs 8370 being the subsidy towards the dearness allowance for 1948-49 was sanctioned in G.O. No 2264 Edn dated 11-9-48. This may be allowed.

p. 23. c.f.
(L.A. extract)

4. L.A. have agreed to the contribution of Rs 3000 from the general funds to the E.E. Account both in the R.E. for 1948-49 and the B.E. for 1949-50.

5. Revised with reference to the suggestions above the B.E. for 1949-50 is anticipated to close with a deficit of Rs 8069. ~~This large deficit is mainly due to the grant of d.a. to the E.E. staff at enhanced rates amounting~~ to Rs. 10,000. L.A. may be requested to state whether any further contribution is possible from the general funds to tide over this large deficit. If this is not feasible, the question of increasing the rate of edn. tax or paying a subsidy from the Provl. funds will have to be considered. In this connection it is submitted that the rate of edn. tax may be increased to the extent necessary to cover the deficit on account of the increased rate of

A

dearness allowance to the E.E. staff. At any rate it appears certain that the cl. will not be able to meet the extra cost of the dearness allowance by any other means except by enhancing the rate of edn. tax still further. It is therefore for consideration whether the cl. may be directed to enhance the rate of edn. tax from 4 3/4 % per annum to 5 1/2 % per annum with effect from 1-10-1949. This will fetch a total additional income of Rs. 1300 in 1949-50 and will enable the cl. ~~to~~ meet atleast a portion of the the ch. Even then there will be a deficit practically of Rs. 6769. Granting a subsidy from the Provl. funds to wipe off this deficit may be considered after the actual closing balance on 31-3-1949 is known. The file may be sent to L. A. and Finance for remarks.

L.S.K.
29/5/49

30/5/49
L A
Fin

25½

8069
1300
6769

/ R

LOCAL ADMINISTRATION DEPARTMENT
23797
VE 31 MAY 1949
B/6
SECRETARIAT, MADRAS

E & P.H. (C1) U.O.
7075/49
31/5/49

L.A.D.(C)

Para 4. ~~This has been agreed to by this Dept~~ No remarks are called for.

Para 5. As on p.c. above The B.E. for 1949-50 under Genl and ~~[illegible]~~ is expected to close with a deficit of Rs 14,240/-. Therefore no further contribution from the general funds is feasible. The file may be passed on to Finance.

MB
2/6/49.
KW
3.6.49

G.O. No. 481 Ⓐ

5762

PC
genl RE
3/6

The total rate of taxes on property ~~[illegible]~~ (including edn tax) now levied

P

~~37~~ 3

P / in this Munpty is 25½ % per annum. There is ~~[illegible]~~ little scope to increase the rate further. However, as the finances of this Munpty are chronically bad both under the Genl & Edy Edn Fds, this dept need not object to the proposal of E&PH to increase the rate of Edn tax by 3/4 % per annum.

6.6.49

Fin.

25½
4¾

LDp 6/6
L.A. No. 23797/49-1C
6/6/49.

Fin (Exp. A).

The notes of E & P.H. and L.A. on p.p. 1-3 above may be perused. The B.E. for 1949-50 of the E.E. fund of the Bodinayakanur M.C. is anticipated to close with a deficit of Rs 6769 even after increasing the rate of Edn. tax by 3/4 % per annum. As there is now no immediate proposal to sanction any subsidy from provincial funds to wipe off this deficit and as this aspect of the question has to be considered only after the actual closing balance on 31.3.49 is known, no special remarks in this connexion are called for in Fin. The case may be returned to E & P.H.

10.6.49

9.6.49

ASSISTANT SECRETARY TO GOVERNMENT
37610
7 - JUN 1949
FINANCE DEPARTMENT

ASST. SECRETARY TO GOVERNMENT
11 JUN 1949
44492
EDUCATION AND PUBLIC HEALTH DEPT.

Fin. U.O. 37610/Exp A-1
10.6.49.

See closing note re. closing amount

6769
2885
3884

3169
276
2885

4 38

Edn. & P. H. Dept. (C.1).

Please see the remarks of L. A. and Finance on pages 2 - 3 above.

2. L. A. have agreed with this Dept. that the education tax may be raised by $\frac{3}{4}$% p.a. of the annual rental value with effect from 1. 10. 1949. The present rate of $4\frac{3}{4}$% p. a. on the annual value works out to $22\frac{74}{83}$% of the property tax per annum. The proposed increased rate of $5\frac{1}{2}$% p. a. on the annual rental value works out to $26\frac{42}{83}$% of the property tax per annum. In order that the rate may be a convenient fraction of the rupee, the increased rate may be altered to $26\frac{9}{16}$% of the property tax per annum (which works out to 4 a. 3 ps. in the rupee) The addl. income during the half year ending with 31. 3. 1950 that may be expected from the increased rate of $26\frac{9}{16}$% p. a. will be Rs. 1,353/-. The proceeds of education tax for the whole year (at $22\frac{74}{83}$% for the 1st half year and at $26\frac{9}{16}$% for the 2nd half year) will be Rs. 18, 233/-.

The total rate of property tax will be 26 1/4 %

3. The Commr. has since reported that the actual closing balance on 31. 3. 1949 was Rs. 3,161/- as against the anticipated balance of Rs. 276/-. The figure of Rs. 3,161/- may be adopted ~~for~~ as the opening balance of the B. E. for 1949 - 50.

4. Revised with reference to paras. 2 and 3 above, the B. E. will close with a deficit of Rs. 3,831/-. In view of this large deficit, the provision of Rs. 1,000/- made for capital expenditure may be deleted.

5. The deficit ~~will~~ will then be Rs. 2, 831/-. The question of wiping off this deficit may be considered as soon as the R. E. for 1949 - 50 is known.

6. A draft order is subd. for approval. L. A. may see before circulation.

6/8/49

L A

---

9 5 39

I am not in favour of raising the total tax beyond 25%

E & P. H. u.o. No:
7075/49 - 3 - C.1 - Edn.
9. 8. 1949.

16 AUG 1949
EDUCATION AND PUBLIC HEALTH DEPARTMENT

LOCAL ADMINISTRATION DEPARTMENT
35215
AUG 1949
SECRETARIAT, MADRAS

18

9/8 / LA

LAD

The Edn tax may be levied at 25%. of property tax against the present rate which works out to $22\frac{74}{83}$%. of property tax. The proposed increase will be nominal, but the percentage will be a round figure and assessments at the rate can be calculated easily.

RM
9.8.49
Secy

V12.8

L. A. u.o. 35215 - C.1
13. 8. 49.

62506

E & PH

Edn. & P. H. Dept. (C.1)

Please see the note of L. A. above. If, as suggested by them, the edn. tax is increased only to 25% of the property tax per annum, then the total rate of property tax in the Mty. will be $25\frac{15}{16}$% This is also higher than ~~25%~~ the limit of total 25% beyond which Secy. does not wish the total tax to be increased

~~6~~ 40

increased. But L.A. do not see much objection to this slightly higher percentage, as the increase is considered by them only as nominal. It is for consideration whether the view of L.A. will be accepted and the edn. tax increased to 25% as suggested by ~~L.A.~~ them. If so, the draft will be revised and resubmitted for approval in circulation.

This may be done
BM
19/8/49

If not, the file may lie over till (10.9.49) the general question of fixing a limit for property tax raised in another file (sent to L.A.) is decided.

Submitted for orders.

17/8/49
17/8/49

BM
19/8/49
S

Why not limit the increase in education ~~tax~~ to a percentage, which will limit the total to 25%. What will that percentage be?

S 19/8

Subd. ~~that~~ even without any increase, the total tax is 25½% – vide 'P' on pages 2-3 ante. If the tax is not to be increased at all, there will be a deficit of Rs. 4,184/-. Perhaps, this deficit may be kept for ~~on~~ the present, the question of wiping it out being considered in due course. If so, the draft below may be altered as indicated in pencil.

For orders as to circulation.

It will be typed after Secy has approved.

19/8/49
19/8/49

BM
22/8/49
S

H.M.(E&L)
H.M.(L.A.)

Circn is necessary only if the rate of education tax is to be raised.
BM

I see why not reduce the expenditure, atleast that part proposed initially in the current year

S 22/8

For Secy

19

I am sorry. The file need not be sent to Finance. If Secy is not for increasing the rate of Education tax, the draft amended in pencil may issue. No circulation is also necessary.

BM
24/8/49

S 24/8

4 | 7

With refce. to Secy's. note at the bottom of page 1 attention is invited to the explanation of the provision made for expenditure during the current year, in paras. II-3 to 5 on pages 5-7 C.F. The only item of expr. which may be considered as superfluous is the provision of Rs. 1,000/- for capital expenditure. This provision has already been deleted. There is no scope for the curtailment of any other item.

para 4 on p. 4 ante

20

Subd. for orders.

23/8/49

22/8

24/8

Issue draft as revised

472

43

A52

Pdl.45-48.

Municipal Office, Bodinayakanur,
Dated 30--9--'49.

21

C1

ASST. SECRETARY TO GOVERNMENT
9 - OCT 1949
EDUCATION AND PUBLIC HEALTH DEPT.

From
Sri G.Balakrishnan, B.A.,
Commissioner, Municipal Council,
Bodinayakanur.

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

Through
The Chairman,
Municipal Council,
Bodinayakanur.

Sir,

Sub:- BUDGET ESTIMATE--1949-50--Elementary Education Fund--Actual closing balance--General Account & Elementary Education Account Intimated.

77921

Ref:- G.O.M.S.2683 Edn., dated 25--8--1949.

With reference to para 2 (ii) of G.O.No.M.S.2683, Edn., dated 25-8-'4 I submit hereunder the closing balances on 31st March 1949 under both Gene-al Account and Elementary Education Account as per audited figures.

Closing balance on 31st March '49.

General account-- ordinary	Rs.14,831-14- 8
Elementary Education account-Ordinary.	Rs. 3,132-15- 2

G.Balakrishnan
3/10.
COMMISSIONER.

M.M/3-10.

3.10.49

FORWARDED.

Vice-Chairman. 6-10-49

4184
28
4212

3161
3133
28

~~2~~/44

C/

E & P.H. (9).

C.No. 77921/49/C1.

In view of the actual op. bal. on 1.4.49 reported on page 1 overleaf, the B.E. for 1949-50 of the E.E. Fund of the Kodinayakan in Ml. Cl. is expected to close with a deficit of Rs. 4,212/-. L.A. may, in the first instance, be requested to state whether any addl. contribution can be made from the General Funds to ~~cover~~ avoid the above deficit.

3161
3133
28
4184
28
4212

14/10/49

op
14/X/49

45051.

13/10/49

L.A

E & P.H. u.o. No. 77921/49-1-9-Edn
17.10.1949.

17 OCT 1949

V
18.X.49

C1/22

~~3~~ 49

L.A.D
C

Cl. See the note of E & P.H. on P. 2 ante.

Revised with ref. to the actual closing balance on 31.3.1949, the B.E. of the Cl. for 1949-50 under the Gl. Acct. will close with a deficit of Rs. 128 against the prescribed minimum balance of Rs. 5,600. No addl. contribution can therefore made from the Gl. funds towards the deficit under the Ele. Edn. Account in 1949-50.

R.E. Cl.B + 720
Actual CB + 14832
+ 14112
B.E. Cl.B − 14240
Revised B.E. Cl.B. − 128

83039

23/X/49

23.X.49

24.X.49

E & P.H.

26 OCT 1949

25.X.49

L.A.D. 45051. C/49-1
25/X/49

E & P.H. (9)

In view of the note of L.A. the deficit will have to be avoi

77921 lup

by the payment of a subsidy from Provl. Funds. But Fin. would prefer to await the R.E. for 1949-50, before agreeing to the payment of a subsidy. This may therefore be filed with Ⓥ and the question of subsidy taken up in connection with the examination of the R.E.

29/7/49.

27/10/49