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Scott. II-27-58,004-27-10-47.

E+PH.

(1949) Department.

Ms. SERIES.

G.O. NO. 686. Edu.

Dated 11-3-49

[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.

Office of the Director of Public Instruction, MADRAS.

Rep.62-B3/48-49 dated 14.1.49.

Sub:- ELEMENTARY EDUCATION FUND - Municipal Council -
Walajapet - Budget Estimate for 1949-50 -
Submitted -

Ref:- Letter Rc.3987 B1/48 dated 1.12.48 from the
Commissioner.

Submitted.

Budget Estimate for 1948-49.

2. The expenditure under "Ordinary" has ^{exceeded} received the
allotment, as per G.O. Ms. 1141 Edn., dated 6-5-48 and the
sanction of the Government has to be obtained therefor.

Budget Estimate for 1949-50.

3. The credit taken under Govt. Grant under Section
37 of the M.E.R. Act is liable for revision with reference
to the actual amount of Education tax realised and adjusted
to the Fund during 1948-49.

✓ 4. Accommodation :- One School building is reported
to be in need of repair.

5. Equipment :- Is reported to be adequate.

6. Leave Salary and Dearness Allowance are paid.

J. P. Pantavanali
20. 1. 49

For Director of Public Instruction.

To

The Secretary to Government,
Education & Public Health Department,
Madras.

MDS

19/1

Local Administration Department.

From Sri K. Palanivelu B.A.,
Commissioner,
Municipal Council,
Walajapet.

To The Secretary to Government,
Education & Public Health Depart.
(Education)
Fort St. George, M A D R A S

Through: The Director of Public Instruction, Madras

" The Chairman, Municipal Council, Walajapet

ROC.NO. 3987-B1/48 dated 1st December 1948.

Sir,

SUB: BUDGET ESTIMATE - Walajapet Municipality - Elementary
Education Funds - 1949-50 - Submitted for approval

REF: C.No. 2311-D1/48 dated 3.11.48 from the Director of
Public Instruction, Madras.

I submit herewith the Budget Estimate of the Walajapet
Municipality for the year 1949-50 in respect of the Elementary
Education Funds, in duplicate, with the prescribed statements
and Summary, for favour of kind approval. A copy of the Council's
Resolution passing the budget and a copy of the Schedule of
establishment are also submitted herewith.

2. The Revised Estimate for 1948-49 which opened with
a surplus balance of Rs.6/- with reference to the actual closing
balance for 1947-48, is expected to close with a deficit balance
of Rs.5,240/- and the Budget Estimate for 1949-50 is also expected
to close with a deficit balance of Rs.12,360/-

3. The total demand under property tax including
arrears for the year 1948-49 amounts to Rs.36,830/- and that for
the year 1949-50 will be Rs.32,490/-. In proportion to the rate
of Taxation on the demand, the anticipated income under the
different heads of property tax will be as detailed below:-

	Rate of taxation.	Income on the demand of Rs.36,830/ including arrears for the year 1948-49	Income on the demand of Rs.32,490/- for the year 1949-50
Taxation for general purpose	12%	17,000	15,000
Water & Drainage tax	5 1/2%	7,790	6,870
Education tax	5%	7,080 ✓	6,250 ✓
Scavenging tax	2 1/2%	3,540	3,120
Lighting tax	1%	1,420	1,250
	26%	36,830	32,490

4.
The Government have directed the Council in G.O.MS.No.1141 (Edn) E.P.H., Department dated 6th May 1948 to ~~cancel~~ enhance the rate of Education tax from one per cent to five per cent with effect from 1.4.1948. According to this enhanced rate and in proportion to the total demand, as detailed above, Rs.7,080/- and Rs.6,250/- are taken credit of, under Receipts, in the Revised Estimate for 1948-49 and in the Budget Estimate for 1949-50 respectively.

A sum of Rs.1,278/- is taken credit of, in the Revised Estimate for 1948-49 towards Government ^{Grant} under section 37 of the Elementary Education Act for the Education Tax collected. Rs.889/- is also taken credit of towards the arrears adjusted during the year. Similarly Rs.1,000/- is taken credit of in the Budget Estimate for 1949-50.

Rs.5,974/- is taken credit of, both in the Revised Estimate for 1948-49 and in the Budget Estimate for 1949-50 under the proviso to section 37 of the Elementary Education Act being the recurring Government grant received every year towards the Elementary Schools opened prior to 1921 and after.

Contribution from General Account to Elementary

Education Account: A sum of Rs.7,700/- was being contributed from the General Account every year to meet the excess expenditure over the receipts. But this contribution of Rs.7,700/- has been ordered to be reduced to Rs.4,530/- in para

6 of G.O.No.MS.No.247, L.A., dated 14.2.1947 and in G.O.MS.No. 473 Edn (E.P.H) dated 12th March 1947. Accordingly reduced provision of Rs.4,530/- is made both in the Revised Estimate for 1948-49 and in the Budget Estimate for 1949-50. As a result of such reduction and due to the enhanced prevailing rate of dearness allowance allowed to the school staff, the Revised Estimate for 1948-49 and the Budget Estimate for 1949-50 is expected to close with a deficit balance of Rs.5,240/- and Rs.12,360/- respectively. In spite of the rate of Education tax having been enhanced from one to five per cent as per the direction

5/3
of Government with effect from 1-4-1948, the council are unable to meet the deficit in any other direction. The Government is therefore requested to sanction necessary additional grant to cover the deficit amount anticipated both in the Revised Estimate for 1948-49 and in the Budget Estimate for 1949-50 and also to maintain the prescribed minimum working balance.

Expenditure

Salaries to Masters - For provision made in the Revised Estimate for 1948-49 and in the Budget Estimate for 1949-50, please see for details, copy of schedule of establishment enclosed.

Repairs to Buildings

Provision of Rs.1500/- made both in the Revised Estimate for 1948-49 and in the Budget Estimate for 1949-50 is for during turning tiles, white washing and effecting annual repairs maintenance repairs to the Seven School premises owned by the Council.

H. Chariachy
COMMISSIONER 1/12/48

Forwarded

1.12.48
Chairman Delegate

6.

Minutes of proceedings of the Ordinary Meeting of the Municipal Council, Walajapet dated 23.11.1948

-o-

Present: Sri W.V.Veeraraghava Mudaliar - Chairman
and 14 other councillors.

x

x

x

Subject No.654: Read revised estimate for 1948-49 and the Budget Estimate for 1949-50 of this Municipal Council.

Resolution: This Council passes the Budget for submission to Government and request the Government for sanctioning grant to cover up the deficit.

x

x

x

(Sd) W.V.Veeraraghavan
Chairman, 23.11.48

/True Extract/

U. Chandra
Commissioner 1/12/48

U. Chandra

BUDGET ESTIMATE FOR 1949-50 ELEMENTARY EDUCATION FUNDS WALAJAPET MUNICIPALITY

SUMMARY

	Ordinary				Capital.				Closing balance	
	Open- ing balan- ce.	Receipts.	Expen- diture	Clos- ing balan- ce.	Open- ing balan- ce.	Recei- pts.	Expen- diture.	Clo- sing bala- nce.	ordinary & capital	
	1	2	3	4	5	6	7	8	9	10
Elementary Education Account	0	5,240	17,780	24,900	12,360	-	-	-	-	12,360

H. Chari
COMMISSIONER 1/12/48

Head of Account.

Budget
Estimate
for
1948-49.

Revised
Estimate
for
1948-49

Budget
Estimate
for
1949-50.

Actuals
for
1947-48

ELEMENTARY EDUCATION ACCOUNT

Receipts - Ordinary

Opening balance	..	..	880	6 ✓	5,240	114
Education Tax- Gross collection	..	..	5,700	7,080 ✓	6,250 ✓	1,634
Other receipts	..	..	31	19 ✓	26 ✓	48
Government grant-						
(i) Under section 37 of the Ele- mentary Education Act	..	..	1,272	1,272 ✓ 889	1,000 ✓	-
(ii) Under proviso to section 37 of the Elementary Education Act for schools opened pri- or to 1921 and after	..	0	5,974	5,974 ✓	5,974 ✓	5,974
Grant for Dearness allowance & Deficit Sanctioned in G.O. MS No. 2670 EDM. dated 16-12-47.			-	-	-	3,600
Contribution from the General Account	..	..	4,530	4,530 ✓	4,530 ✓	7,130
Advances from Government	..		-	-	-	1,700
Deduct refunds	..		-	-	-	114
			17,507 ✓	19,764 ✓	17,780 ✓	19,972

Receipts - Capital

Total Receipts - Ordinary and Capital	..	..	17,507 ✓	19,764 ✓	17,780 ✓	19,972
Grand Total including opening balance	..	..	18,387	19,770 ✓	12,540 ✓	20,086

W. C. Chariy
COMMISSIONER

1/12/48

Head of Account.

Budget Estimate for 1948-49	Revised Estimate for 1948-49	Budget Estimate for 1949-50.	Actuals for 1947-48.
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ELEMENTARY EDUCATION ACCOUNT

Expenditure - Ordinary

Salaries to Masters ..	12,820	13,000	12,600	11,361
Dearness allowance ..	5,940	6,500	6,700	5,489
Clerks and servants - Salaries	190	130	130	103
Dearness allowance	190	220	220	192
Contribution to Provident fund	650	650	600	468
Education Tax - Collection charges	250	300	300	122
Contingencies - Other items	450	500	500	303
Conductress pay ..	320	320	360	312
Dearness allowance ..	770	780	860	768
Equipment - Furniture & apparatus	200	200	200	229
Library books and maps	50	50	50	21
Other items ..	10	10	30	-
Prizes and scholarships ..	-	-	-	-
Repairs to buildings ..	1,500	1,500	1,500	712
Interest on and repayment of debt	850	850	850	-
	24,190	25,010	24,900	20,080

Expenditure
Receipts - Capital

Total, Expenditure - Ordinary and Capital ..	24,190	25,010	24,900	20,080
Closing balance ..	-5,803	-5,240	-12,360	6
Grand total, including closing balance ..	18,387	19,770	12,540	20,086

6,200
980
860
7,780

5489
192

25010
19770
9240

R.E.
D.A. 6500-0-0
220-0-0

THU A. 6720-0-0
86-0-0
7580-0-0

R.E.

25010
19770
9240

U. Chandra
COMMISSIONER 1/12/48

B.E. 24900
17780
C.D. 7120

D.A. 6700
220
860
7580

14

915 13

ELEMENTARY EDUCATION - SCHEDULE OF ESTABLISHMENT.

S.No.	Name of employees.	Designation	Scale of pay.	Present pay.	Pay on 1.4.49	Dearness allowance
<u>Ammur Road School</u>						
1.	Sri S.Loganatha Naidu	Headmaster	30-1-45	36	37	19
2.	.. V.Dhanapal	Assistant	..	32	33	19
<u>Muhamadan Boys School</u>						
3.	Sri Abdul Rashed Shih	Headmaster	..	32	33	19
4.	.. Muhamad Ibrahim	Assistant	..	31	32	19
<u>Muhamadan Girls School</u>						
5.	Mrs.Shajadi Bi Bi	Headmistress	23-1-33	31	32	19
6.	.. Ghouse Unisa Begum	Assistant (Lower Grade)	23-1-33	28	29	19
<u>Sowrashttra School</u>						
7.	Sri S.Sabapathi Pillai	Headmaster	30-1-45	34	35	19
8.	K. K.M.Williams	Assistant	..	32	33	19
9.	.. I.Subramaniam	..	..	36	37	19
<u>Bavarna Chetty Mixed School</u>						
10.	Sri P.M.Soundararajan	Headmaster	40-1-55	41 1/2	43	22
			2-75	2	2	
11.	.. S.Sargunam	Assistant	30-1-45	33	34	19
12.	Mrs.D.A.Inbavathi	..	..	38	39	19
13.	.. Rajammal	..	..	33	34	19
<u>Central School</u>						
14.	Sri S.V.Ramakrishnan	Headmaster	40-1-55	41 1/2	43	22
			2-75	2	2	
15.	.. W.K.Janakiraman	Assistant	30-1-45	36	37	19
16.	.. M.Loganatha Goundar	..	..	36	37	19
17.	.. P.Vadivelu	..	..	32	33	19
18.	.. V.Vijayalingam	..	..	30	31	19
19.	.. K.N.Kannappan	..	..	30	31	19
20.	.. C.A.Varadarajan	..	..	30	31	19
<u>Hindu Girls School</u>						
21.	Miss.Lalithambal	Headmistress	40-1-55	40	41 1/2	22
			2-75	5	5	
22.	Catharine Thomas	Assistant	30-1-45	39	40	19
23.	Mrs.Athisayam Javed	Assistant	..	39	40	19
24.	.. S.Christinal	..	..	38	39	19
25.	.. Marathammal	..	..	38	39	19
26.	.. J.Adiyammal	..	..	33	34	19
27.	.. P.Muniyammal	..	..	33	34	19
28.	Miss.S.V.Parvathi	..	..	30	31	19
	S.R.Veeraiah	Parttime Instructor	10 fixed	10	10	19

Leave allowance at 2 1/2% .. 300

Maternity leave etc., .. 150

1012 1/2 x 12

12,150

6,540

160

12,600

6,700

Number of schools having as the highest class.							
8	7	6	5	4	3	2	1
Standard.	Stand.	Stand.	Stand.	Stand.	Stand.	Stand.	Stand.

Number of schools
On the date of submission of the Budget. 1 6

No. of schools proposed to be opened in the ensuing year. -Nil-

		Scale of pay	Number
Total number of teachers employed in all the schools under the management of the Municipal council, Walajapet On the date of submission of the Budget, the scale of pay in force and the No. of teachers in each scale of pay.	1. Lower Elementary grade teacher	23-1-33	1
	2. Higher Elementary Grade teachers.	30-1-45	24
	3. Secondary Grade teacher	40-1 $\frac{1}{2}$ -55 2-75	3
	Total ..		28

2. No. of additional teachers proposed to be employed 0
(1) in the existing schools and Nil

(2) In the schools to be opened during ensuing year and their scales of pay. If the pay of the existing ~~schools~~ is proposed to be raised the total number of teachers whose pay will be affected, the present and proposed scales of pay for extra revision made for the purpose. 0
0
0
0
0
0
Nil.

H. Chandra
Commissioner.
1/12/48

19
Extract of L.A.Dept.(Bud.I) note file reg: Budget
Estimate - 1949-50 - Walajapet Municipal Council.

L.A.Dept.(Bud.I)

xx xx xx xx

7. Transfers of other accounts:-

xx xx xx x

(b) Elementary Education Account:- Provision has
been made for the standard contribution of Rs.4,530/-
in the R.E. for 1948-49 as well as in the B.E. for
1949-50. No additional contribution can be made in
the current year ~~for~~^{or} next year as the General Account
is ~~closed~~^{closed} with a deficit in those years.

xx xx xx xx
R.D.P./27-12-48.

E.& P.H.Dept.(Cl).

Para 7 (b) above:-

The E.E. Fund Budget of the Municipal Council
has not yet been received. The position will be
examined after the receipt of the Budget. The pro-
posed contribution may, however, stand.

R.J.S.,
28-12-48.

/True extract/

May stand.

(Id.) - -
Asst.Secy.

21

Sub: B.E. for 49-50 — E.E. Fund — Ml. cl. Walajapet —
Orders passed.

Ref: From the Commr. Walajapet Mlty. No. 3987/48 dated 1-12-48
From the D.P.I. No. 62 B 3/48 dated 14-1-49.

Order No. 686 Edn. dated 11-3-49.

The Govt. pass the following orders on
the R.E. for 48-49 and the B.E. for 49-50 of the E.E. Fund of
the Ml. cl. Walajapet.

2. R.E. for 48-49: (i). The Council is
permitted to increase the provision made under the head
"Expenditure — Ordinary" from Rs. 24190 to Rs. 25010.

(ii). The Council is permitted to
utilise a sum of Rs. 3074 from the A.T.C. grant ^(available in the current year) towards the
anticipated deficit.

(iii). Revised with reference to the orders
above, the R.E. will close with a deficit of Rs. 2166. In
order to avoid the deficit, the Govt. sanction the payment to the
Ml. cl. Walajapet of a subsidy of Rs. 2166 (Rupees two thousand
one hundred and sixty six only) towards payment of D.A.
to the E.E. Staff in the current year. The Accountant-
General is requested to place the amount at the disposal
of the Ml. cl. The Commr. should present at once the
necessary bills at the treasury to obtain the payment of the
amount or to have it adjusted.

(P.T.O.)

Seen to-day
11-3-49

P.P. 3-5 of
P. 1. cf.

P. 71 of P. 7
+ P. 13 of.

Vide p. 3. of.

Vide p. 3. of.

The expenditure should be debited to the head "37-l-Education-Primary-Grants to Local Bodies for Primary Education - A-Local Bodies - 1 Ordinary Areas - (i) Excluding post war reconstruction - 4 - teaching"

3. B.E. for 49-50: The Sanctioned Budget for 49-50 will be as shown in the Annexure.

4. An extract of the Remarks of the D.P.I. in his endorsement cited is communicated to the Commr. Walajapet Mty. for necessary action.

K2.k
11/3/49
11.3.49

BM
11/3/49

(Annexure.)

P.T.O.

To
The Commr. Walajapet Mty.
(Thrs. C.M.C.)
(With an extract of
para 4 at p. 1. c. b.)
The D.P.I.
Exn. L.F.A.
The A.G. (Thrs. Finance).
L.A. Deptt.
L.S.C.

Ans we
p.c.m.c.
12/3

x para 4. at p. 1. c. b.

(Vide p.p. 11-13 of.)
ANNEXURE.

23

Opening balance
(as revised)

Rs.
Nil

EXPENDITURE.

Rs.

RECEIPTS:

1. Education tax. ... 6250
2. Other receipts.... 26
3. Govt. grant. ...
(i) Under section 37 of the E.E. Act... 1000.
(ii) under the proviso to sec. 37 of the Act. ... 5974.
(iii) Compensation for the loss of education tax levied as surcharged on profession tax. ...
(iv) Adjustment from the A.T.C. grants.
4. Contribution from the General Funds 4530
DEDUCT Refunds.
Amount transferred to capital.

TOTAL. Ordinary. 17780

CAPITAL.

Amount transferred from Ordinary.
Total ordinary & Capital.
Total including Opening balance. 17780.

K2
11.3.49.

1. STAFF:

Salaries & allowances. 19300.
Masters 350.
Clerks and Servants. 600.
Contribution to P.F. 300.
Edn. tax collection charges.

2. CONTINGENCIES & EQUIPMENT

Contingencies

House rent 1220
Conduct fees
Other items. 500

Equipment.

Furniture & apparatus 200
Library books and maps. 50
Other items. 30

3. Interest on repayment of debt - 850
5. Prizes and scholarships

4. Repairs to buildings. 1500

TOTAL 24900

CAPITAL.

Lands & buildings.
Total (ordinary and capital)
Closing balance. (-) 7120.
(Deficit).

K2
11/3/49

Sub: B.E. for 49-50 - E.E. fund - Ml. cl. Walajapet -

p.p. 3-5 of

p. 1 of

Ref: From the Commr. Walajapet, Mlty. No. 3987/48 d. 1-12-48
From the D.P.I. No. 62 B3/48 d. 14-1-49.

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

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2. R.E. for 48-49: (i). The credit taken for a Govt. grant of Rs. 2161 under Sec. 37 of the E.E. Act is liable to revision with ^{reference} ~~respect~~ to the actual amount of subsidy that will be sanctioned. The credit taken may stand.

p. 11 of

(ii). Provision has been made for a contribution of Rs. 4530 from general funds. This is the same as that allowed in the sanctioned Budget.

p. 13 of

(iii). The expenditure under the head 'Salaries and allowances of masters' is slightly on the increase. This is evidently due to payment of D.A. ~~at the~~ ^{at the} enhanced rate to the staff. The excess expenditure 'ordinary' ~~was~~ ^{is} of Rs. 820 over the sanctioned expenditure may be approved.

25010
24190
920

p. 13 of

p. 17 of

(iv). As per the estimates the R.E. closes with a deficit of Rs. 5240. L.A. have noted that the general funds cannot afford to make any additional contribution towards this deficit. No subsidy has been paid to the Council towards the grant of D.A. to the E.E. staff in the current year. The total expenditure likely to be incurred in the current year towards the grant of D.A. is Rs. 7580. The deficit may be avoided by sanctioning a subsidy of Rs. 5240 towards D.A. in the current year. The R.E. will then close with a 'nil' balance.

Vide p. 13 of
2

p. 11 of

3. B.E. for 49-50: (i). The credit taken for a Govt. grant of Rs. 1000/- under Sec. 37 of the E.E. Act may be allowed. This of course is liable to revision with reference to the actual amount of subsidy that will be sanctioned.

(ii) Provision has been made for a contribution of Rs. 4530 from general funds. This is the same as that allowed in 48-49 and L.A. have agreed to this.

(iii) As per ^{the} Council's estimates the B.E. will close with a deficit of Rs. 7120. As the general account will close with a deficit, no further contribution from that account is possible. The total expenditure the Council is likely to incur towards the grant of D.A. to E.E. staff in 49-50 is Rs. 7780. The anticipated deficit can therefore be avoided by granting a subsidy of Rs. 7120 from the Provincial funds. Orders regarding payment of subsidy towards this deficit may be issued after the actual opening balance on 1-4-49 is known.

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

K.S.K.
7/3/49
7-3-49

DM
2/3/49

L.A.
Jei

L.A. Dept
(Pud I)

The note of E.F.P.H. at pp 1-2 above may be perused.

'Z' on p 1 above. E.F.P.H. have estimated the deficit under the E.E. Acct for 1948-49 at Rs 5,240 and has proposed to sanction a subsidy equal to this amount towards payment of D.A. to the E.E. staff in order to avoid the deficit. Out of the arreary toll compensation grant of Rs 20,574/- sanctioned to the Council in the current year a sum of Rs 17,500 has been ordered to be adjusted to the General Account to avoid the deficit in that Acct.



(R) 105 of - form 4

Pud I

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p. 19 of

p. 11-13 of

p. 19 of

vide p. 13 of

E.F.P.H. 20-11-48
48564/-1
8.3.49

20574
17500
3074

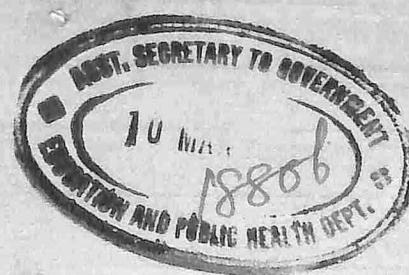
5240
3074
2166

X

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Land 10498-1 (Pud I)
10.3.49

10/3



Fin 100.15702 EA-1
10.3.49

9-48

(15)

of A.T.C. of Rs 3074 will be available for reducing the deficit in the E.E. Acct in the current year. The Council may be asked to adjust this amount Rs 3074 to the E.E. Acct for 1948-49. The deficit in the E.E. Acct for 1948-49 will then be reduced to Rs 2166. ~~The~~ A subsidy of this amount only viz Rs 2166 need be sanctioned to be cl in the current ^{year} towards D.A. to the E.E. staff instead of Rs 5240 proposed by E.F.P.H.

In 1949-50 there is no A.T.C. The General fund also cannot contribute to the E.E. Acct more than the usual contribution of Rs 4530 already provided for in the P.F.E. for 1948-50.

With these remarks the file may be passed on to Finance.

On 9.3.49
11/9.3.49

10.3.49

Fin (Exp. A)

Please see the notes on pages 1-3 above. With reference to 'Z' in p. 1 above, L.A. have noted that after adjusting a sum of Rs. 3,074/- available in the Arrear toll compensation grant to the deficit, the deficit ^(in this Acct) will be reduced to Rs. 2,166/- Finance may agree to a subsidy of Rs 2,166/- being sanctioned in the current year to wipe off the deficit in the current year.

10.3.49

11/3/49 S.P.H.

E + P.H. (C) Dept.

L.A. have noted that the balance of the A.T.C. of Rs 3074 available in the current year may be utilized towards the anticipated deficit of Rs 5240 in the R.E. Finance have agreed to the payment of a subsidy of Rs 2166 to avoid the balance of the deficit.

The draft order below is for approval.

AS
11.3.49

SM
11/3/49

5240
3074
2166

[K...]-P.H.
P.H. (C) Dept.

W
P.H. (C) Dept.

50721

for (C) Dept.
Please see the note on page 1 & 2 above.
With reference to 'S' in P. 1 above & P. 2 below which
that after adjusting a sum of Rs 3074 -
in the current year the balance of Rs 2166
deficit the deficit will be reduced to Rs 2166
Finance has agreed to a subsidy of Rs 2166
to avoid the balance of the deficit in the current year.
The draft order is for approval.

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