Scott. II-37—37,036—13-11-39

21

Education and Public Health (194 7) Department.

Miscellaneous **SERIES.**

G.O. No. Ms. 123, Education.

(123) Edn

Dated the 27th January 1947.

[Despatch Abstract.]

Budget Estimate--1947-48--Elementary Education Fund--Municipal Council Cuddalore--Orders passed.

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2 C1

2

PROCEEDINGS OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.64B3/46, dated 12th December, 1946.

Sub: ELEMENTARY EDUCATION FUND - Budget Estimate for 1947-48 - Municipal Council, Cuddalore.

...

Submitted.

p.13-5 infra

2. The budget has been explained by the Commissioner in his covering letter to the budget and in his explanatory note accompanying the budget.

p.11 infra

3. ~~The~~ Revised Estimate for 46-47.

The Credit taken for Government grant under Section 37 of the Madras Elementary Education Act is liable to revision with reference to the subsidy that will be sanctioned to the Council during the current year.

ASST. SECRETARY TO GOVT.
16 DEC 1946
EDUCATION AND PUBLIC HEALTH DEPT.

p12 infra

p20c(1)(x)

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

77307

p11 infra

5. Budget Estimate for 47-48.

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 education tax realised and adjusted to the fund during 1946-47.

6. The accommodation provided for the Venugopalapuram boys' school needs repairs and extension. Seven girls schools are held in buildings defective in one way or other. The council should take steps to rectify these defects as early as possible.

7. The proposed additional teachers should be appointed in consultation with the Inspecting Officers. Five boys' schools, which have four or more teachers, are in need of Secondary grade teachers as Headmasters. Three more higher grade teachers will be required for the girls' Schools.

8. The provision made under "equipment" should be utilised in consultation with the Inspecting Officers. Three boys' schools and nine girls schools are in need of additional equipment.

9. Leave salary and dearness allowance are paid.

R. Narasimha

for Director of Public Instruction.

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

RR.14/12.

14/12

C.F. 30.

Local Administration **DEPARTMENT**.

DIRECTOR OF PUBLIC INSTRUCTION
P4 B3/46-47
1 DEC 1946
MADRAS

Received ....19 . *Registered* ....19 . 3

Subject.

Budget Estimate- Elementary Education Funds- Cuddalore Municipality- 1947-1948- Submitted.

ENCLOSURES.
No. ....
....
Spare copies ....

R.F. No. 41/46.

Station Cuddalore N.T., *Dated the* 29th November 1946.

From (Name) Sri V. Chendhil Velayudham,

(Designation) Commissioner, Cuddalore Municipality,
Cuddalore.

To The Secretary to the Government of Madras,

Education and Public Health Department.
Fort St.George, Madras

~~Sir~~
Through

The Director of Public Instruction,
Madras.
And

The Chairman, Municipal Council, Cuddalore.

Sir,

pp 11-13 infra
p15 et seq
p5 supra

I beg to submit herewith the revised estimate for 1946-1947 and the Budget Estimate for 1947-48 in respect of the Elementary Education Funds of this Municipality in duplicate along with the prescribed enclosures.

2. As stated in the explanatory note to the budget, due provision has been made for the opening of a new Adi Dravida School at Bandipalayam and for the appointment of seven additional teachers in existing schools as per recommendations of the Inspecting Authorities. Provision has also been made in the budget in regard to equipment, accommodation etc. with reference to the recommendations of the Inspecting Officers as far as funds could -

could permit.

3. The budget opens with a balance of Rs.3310/- and closes with a balance of Rs.1390/. For the reasons explained in paragraph 1 of the explanatory note, the income under education tax in both the revised estimate for 1946-1947 and in the budget estimate for 1947-1948 is estimated at Rs.10810. In its resolution No. 823 dated the 25th November 1946, the Council has proposed to give effect to the suggestions contained in G.O.No.1636 L.A. dated the 8th October 1946 with effect from 1st April 1947 and has accordingly resolved to reduce the rate of tax leviable on agricultural lands with effect from 1st April 1947 from 63% to 15% per annum on the annual value as calculated under section 79 of the Madras Local Boards Act and has also suggested the revision of the rate of education tax correspondingly. I am addressing the Government separately requesting orders on the Council's resolution referred to above and for the revision of the rate of education tax. I submit herewith a copy of the Council's resolution No.823 dated the 25th November 1946 for favour of kind information of the Government. If Government are pleased to accept the Council's proposal in the matter of the reduction of the education tax on agricultural lands with effect from 1st April 1947, the closing balance at the end of the year 1947-1948 will be affected and Government will have to sanction a subsidy to make both ends meet.

690-691 Book No. 17

X

Y

4. I also submit in duplicate a copy of the Council's resolution No.829 dated the 25th November 1946 approving the revised estimate for 1946-1947 and the budget estimate for 1947-1948.

30/11/46

Commissioner.

Forwarded.

Chairman,
Municipal Council,
Cuddalore.

Explanatory note to accompany the Budget Estimate of the Elementary Education Funds of the Cuddalore Municipality for the year 1947-1948 and the revised estimate for 1946-1947.

--oOo--

Receipts.

p20 of 9 ⓧ

1. Education tax:- The credit taken in the budget estimate for 1946-1947 approved by Government was Rs. 8230. But as a result of the change in the basis of assessment of lands exclusively used for agricultural purposes on the value calculated under sub-section (4) of section 81 of the Madras District Municipalities Act V of 1920 ordered in G.O.No.Ms.545 L.A. dated the 19th March 1946 at 31½ per cent per half year and education tax at 9 per cent per half year as ordered in G.O.No.Ms.666 Education dated the 27th March 1946 with effect from 1st April 1946, the income under this head has increased and credit has therefore been taken for Rs.10810/- both in the revised estimate and in the Budget Estimate.

p392 of Book No. 17

pp3-4 of 9 ©

p11 infra

2. Government grant under section 37 of the Elementary Education Act:- The credit under this head has been correspondingly increased both in the revised estimate and in the budget estimate based on the collections under education tax and with reference to G.O.No.530 Education dated the 6th April 1945.

p11 infra

3. **Expenditure.**

1. Staff-Salaries and Allowances- Masters:- The amount originally provided in the budget for the year 1946-1947 was Rs.37310/. Since Government permitted in G.O.No.Ps.1552 L.A. dated the 19th September 1946 the payment of the dearness and war allowances to all municipal employees at the rates sanctioned in G.O.No.1173 L.A. dated the 28th May 1945 with effect from 1st July 1944 and the Council duly sanctioned the payment, the amount under this head in the revised estimate has been increased to Rs. 39690/. ~~in the revised~~ For the budget year the amount provided is Rs.39960/- so as to meet the expenditure on the entertainment of seven additional teachers in existing schools and one teacher for the new school to be opened for Adi Dravidas at Bandipalayam. This includes provision for payment of a duty allowance of Rs.2/- per mensem to each head master from 1-4-1947.

p20 of 9 ⓧ

p12 infra

2. Contingencies:- House Rent:- A sum of Rs.1420/- has been provided under this head as per details shown in Appendix B.

p19 infra

3. Other items:- The amount provided under this head in the budget is Rs.1510/- as per details shown in Appendix C. Provision has been made in the budget under this head to enhance the remuneration of the conductresses employed in municipal girls' school from Rs.5/- per mensem to Rs.6/- per mensem.

p20 infra

Capital.

pp12 & 13 infra

M

A sum of Rs.2000/- is proposed to be transferred from the general funds to the elementary education funds to meet the cost of acquisition of the site for locating the Puddupalayam Girls' and Boys' Schools. Acquisition proceedings are far ahead and will be completed by the beginning of the next official year. The idea is to bring down rented buildings for schools to a low level by acquiring suitable sites year after year and putting up pucca buildings thereon with the aid of Government subsidy.

A sum of Rs.1000/- was provided in the original budget for 1946-1947 for purchase of furniture and apparatus to elementary schools. It is since found that Rs.750/- is sufficient. The amount has therefore been reduced in the revised estimate.

Municipal Office, Cuddalore,
D/- 29th November 1946.

30/11/46.

Commissioner.

Proceedings of the Budget Committee passed at its meeting held at 4-30 P.M. on 20-11-1946.
--o0o--

I. Proposals of the Municipal Health Officer, Cuddalore, for the Budget Estimate for 1947--48 and the revised estimate for 1946--47.

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1. The question of putting a pucca building for treatment of small pox cases may be deferred for want of funds.

2. A sum of Rs.1000/- may be provided for putting up a shed for treatment of cholera patients at Cuddalore O.T.

3. Provision for 2 more coolies for antimosquito work may be made.

4. A sum of Rs.7000/- may be provided for purchase of conservancy equipment.

5. Regarding the entertainment of additional thotti and sweeper for police lines at Manjakuppam, the Municipal Health Officer is requested to adjust the work to be done by the existing staff, since there has been no reduction in the establishment after the exclusion of some portions from the municipality.

6. A sum of Rs.4000/- may be provided for the improvement of the fish market in the Banbury market.

7. No provision need be made for the construction of masonry sheds for parking conservancy carts.

8. A sum of Rs.2000/- may be provided for constructing two water borne public latrines.

9. Provision may be made for appointment of Ayyahs to the five Maternity Centres on a remuneration of Rs.10/- per mensem. (The Ayyah selected for appointment should not be less than 40 years of age)

10. No provision need be made for the appointment of a health visitor for want of funds.

11. A sum of Rs.4000/- may be provided under advance for running two ration depots for conservancy menials. The establishment required for running the same will be met from the profits.

12. The other proposals of the Municipal Health Officer referred to in his letter dated 17-11-46 may be approved.

...

II. Commissioner's proposals for the grant of duty allowance to the Head teachers of municipal elementary schools and to enhance the pay of the conductresses of municipal Girls' schools.

A duty allowance of Rs.2/- per mensem may be paid to the Head teachers in the elementary schools. The remuneration of conductresses may be enhanced from Rs.5/- per mensem to Rs.6/- per mensem.

III. Draft Budget Estimate for 1947--48 and the revised estimate for 1946--47 in respect of both the General and Elementary Education Funds.

The draft budget as prepared by the Commissioner may be approved subject to the above recommendations which will take effect from 1-4-47. The Government may be requested to make good the deficit,

deficit and to provide for the statutory working balance by sanctioning a grant in aid of the general resources.

Sd. V.J.Samu,
Chairman.

/True copy/

Municipal Office, Cuddalore,
Dated 29th November 1946

30-11-46
Commissioner.

Extract from the proceedings of the Municipal Council, Cuddalore, passed at its meeting held on 25-11-46.

--oOo--

Present:-
1. Sri V.J.Samu Pillai, B.A., B.L., Chairman.
2. Sri G.Devanathaswami Nayudu, B.A., B.D., Vice-Chairman.
3. Sri V.Purushothma Nayudu, B.A.
4. Sri K.Venkatachala Mudaliar.
5. Sri R.Meenakshisundaram Chettiar.
6. Janab Subakatnulla Maracair.
7. Janab Kaja Moinuddin.
8. Sri N.V.Bashyam Reddiar.
9. Sri D.Annaswami Mudaliar.
10. Sri K.Alagananda Mudaliar.
11. Sri G.Muthukumaraswami Chettiar.
12. Sri K.Venkatachalam Pillai, B.A.,B.L.
13. Miss A. Mathews.
14. Rao Sahib R.V.Sundara Reddiar, B.A. B.L.

Absent:- 10 Municipal Councillors.

Subjects.

** ** **

823. Read the following:--

1. Municipal Council's resolution No.88 dated 9-2-46, resolving to legy the tax on agricultural lands under sub-section(4) of section 81 of the Madras District Municipalities Act at 31½ % per half-year of their annual value as calculated in accordance with the provisions of section 79 of the Madras Local Boards Act.

2. G.O.No.Ms.545, L.A., dated 19-3-1946 sanctioning the proposal of the council under sub-section (3) of section 81-A of the Act.

pp3-40(b) Ⓒ

3. G.O.No.Ms.668, 666 Education, dated 27-3-1946 directing to levy the education tax at 9 % per half-year.

4. Government Endt.No.33,222, L.A., dated 25-10-1946, forwarding for remarks the petition of Sri R.A.Sivananda Mudaliar against the levy of the tax on agricultural lands at 40½ % per half year.

5. Office note dated 9-11-1946, and the orders of the Chairman, thereon to place the matter before the Council at its meeting to be held on 25-11-46.

Read also G.O.No.1636, dated 8-10-1946, on the subject. The council resolves to give effect to the suggestions contained in the said G.O. with effect from 1-4-47 itself as the rate of tax now levied on agricultural lands Viz. 63 % with an education tax of 18% per annum while the tax on buildings is levied at 15% for General purposes with an educational tax of 1 % per annum is abnormally high and the rate payers are raising hue and cry as they have to pay now a very high rate of tax on lands. The rate of tax leviable on agricultural lands with effect from 1-4-47 will be 15 % per annum on the annual value as calculated under section 79, of the Madras Local Boards Act. The rate of educational tax will also require revision. The Government is requested to issue orders accordingly.

pp 690-1 of Book No. 1

** ** **

Sd. V.J.Samu,
Chairman .

/ True extract/

Municipal Office, Cuddalore,
Dated 29th November 1946.

30-11-6
Commissioner.

7

7

Budget Estimate of the Elementary Education Funds of t'
Municipality for the year 1947-1948.

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S U M M A R Y.

	Opening Balance.	Receipts.	Expenditure.	
	Rs.	Rs.	Rs.	
I. Ordinary.	2860	44770	46690	
II. Capital.	450	2000	2000	
Total.	3310	46770	48690	- 1390

	Revised Estimate for 1946-1947.	Budget Estimate for - 1947-1948.	Actuals of 1945-1946.
	Rs.	Rs.	Rs.
RECEIPTS - ORDINARY.		3159	
OPENING BALANCE.	7360	3810	5327
1. Education Tax.	10810	10810	8532
Fines and penalties under the Elementary Education Act.	...	...	..
3. Income from investments etc.	...	...	..
4. School fees.	...	...	..
5. Endowment.	...	...	..
6. Contribution.	...	...	..
7. Other receipts.	70	70	64
8. Government grants- (i) under section 37 of the Elementary Education ... Act.	835? 8510	10760	7956.
(ii) under proviso to - section 37 of the Elementary Education Act.	10180	10180	10181.
(iii) to meet extra - cost on account of payment of dearness - allowance to teachers - at Government rates.	...	...	...
9. Contribution from the General Account.	13000	13000	13000
10. Investments realised.	42417	42410	...
11. Advances recovered.	...	...	...
Deduct refunds.	50	50	175
Deduct amount transferred to Capital.	750	...	...
Total.	41770 41617	44770	39558

42417
800
41617

	Revised estimate for 1946-1947.	Budget Estimate for 1947-1948.	Actuals for 1945-1946.
	Rs.	Rs.	Rs.
CAPITAL	41617	[illegible]	
ment grants.	...	...	...
ents and contributions.	...	...	...
Loans.	...	...	...
4. Contribution from General Account-Ordinary.	...	2000	...
5. Add amount transferred from ordinary.	750	...	...
Total	750	2000	....
Total Receipts - Ordinary and Capital.	42520 42367	46770 44360	39558
Grand total including opening balance.	49880 49727	50080 47517	44885
EXPENDITURE - ORDINARY.			
1. Staff.			
Salaries and allowances.			
Masters.			
Clerks and servants.	39690	39960	32990
Education tax - Collection charges.	...	...	...
Contribution to Providend fund.	770	770	581
Travelling allowance.	1210	1230	1077
Stipends for teachers send for training.	...	...	...
	...	...	...
2. Contingencies and equipments.			
Contingencies.			
House Rent.			
Other items.	1470	1420	1225
Equipments.	1380	1510	1050
Furniture and apparatus.	100	100	14
Library Books & maps.	200	200	55
Other items.	...	...	...
Prizes and scholarships.	...	...	...
4. Repairs to buildings.	1000	1500	533
5. Interest on and repayment of debt.	...	...	...
6. Investments made.	...	...	...
7. Advances receverable.	...	...	...
Total Elementary Education Account.	45820.	46690.	37525.

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8 13 8

	Revised estimate for 1946-47.	Budget estimate for 1947--48.	Actuals for 1945--46.
	Rs. 45820	Rs. 46690	Rs.
EXPENDITURE - CAPITAL.			
1. Lands and Buildings.	...	2000.	...
2. Equipment -			
(1) Furniture.	750	...	...
(2) Library Books and maps.	...	...	...
(3) Investments made.	...	...	...
(4) Other items.	...	...	...
Total.	750.	2000	...
Total expenditure Ordinary and Capital.	46570.	48690.	37525.
Closing Balance.	+3157 3310.	1390. -1173	7360.
Grand Total including Closing Balance.	49880. 49727	50080. 47517	44885.

Municipal Office,
Cuddalore,
Dated 29th November '46.

Commissioner.
30-11-46

49727
46570
3157

48690
47517
1173

-153
-2410
-2563
+1390
-1173

8510
8350
1

10760
8350
-2410

Schedule of Establishment of the Elementary Education Section of the Cuddalore Municipality

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Higher Ele.Grade.

S.No.	Name.	Designation.	Scale of pay.	Pay on 1.4.'47.
1. Sri	T.V.Ramachandrachari	Headmaster.	20--1(b)-24-2(b)-30.	Rs. 30-0-0
2. "	V.Venkatesa Nayudu.	Do.	Do.	Rs. 30-0-0
3. "	V.Checkalinga Mudaliar.	Do.	Do.	Rs. 28-0-0
4. "	T.K.Venkatasubramania Aiyer.	Do.	Do.	Rs. 28-0-0
5. "	G.Narasinga Rao	Assistant.	Do.	" 26-0-0
6. "	K.Srinivasa Rao.	Do.	Do.	" 28-0-0
7. "	K.Chinnadurai Padayachi.	Do.	Do.	" 22-0-0
8. "	S.D.Narasimmalu Nayudu.	Do.	Do.	" 28-0-0
9. "	R.Ramachandra Rao.	Do.	Do.	" 28-0-0
10."	D.Naga Padayachi.	Do.	Do.	" 26-0-0
11. "	C.Rajaganapathy ~~Padayachi~~. Pillai.	Headmaster.	Do.	" 28-0-0
12. "	N.Kuppuswami Chetti.	Assistant.	Do.	" 23-0-0
13. "	V.Eliazer.	Headmaster.	Do.	" 30-0-0
14. "	G.Singaraj.	Assistant.	Do.	" 26-0-0
15. "	C.Ramachandran.	Do.	Do.	" 26-0-0
16. "	V.Jeyaram Pillai.	Do.	Do.	" 26-0-0
17. "	R.Kolandaivelu Padayachi.	Headmaster.	Do.	" 28-0-0
18. "	K.Chakkarapani Do.	Assistant.	Do.	" 26-0-0
19. "	B.N.Vedachalam.	Headmaster.	Do.	" 28-0-0
20. "	P.Chandraseagara Padayachi.	Assistant.	Do.	" 24-0-0
21. "	S.Veeraraghava Aiyer.	Headmaster.	Do.	" 26-0-0
22. "	V.Narayanaswami Chetti.	Do.	Do.	" 28-0-0
23. "	V.S.Ragothama Rao.	Assistant.	Do.	" 26-0-0
24. "	T.Kolandaiswami.	Headmaster.	Do.	" 26-0-0
25. "	G.Rajanga Nadar.	Do.	Do.	" 28-0-0
26. "	A.Loganathan.	Assistant.	Do.	" 26-0-0
27. "	R.Chellappa.	Do.	Do.	" 26-0-0
28. "	K.Kaliaperumal Nattar.	Do.	Do.	" 23-0-0
29. "	T.Tiruvengadam Pillai.	Do.	Do.	" 26-0-0
30. "	T.S.Ramaswami Aiyer.	Do.	Do.	" 24-0-0
31. "	G.Bhindumathavan.	Headmaster.	Do.	" 24-0-0
32. "	C.Parthasarathy.	Assistant.	Do.	" 24-0-0
				846

86 6

	Sri			
33.	T.S.Ethirajalu Nayudu	Assistant.	20-1(b)-24-2(b)-30.	Rs.22-0-0
34.	" D.S.Subramania Aiyer.	Assistant.	Do.	Rs.21-0-0
35.	" R.Jambulingam.	Do.	Do.	" 20-0-0
36.	" V.Seethapathy	Do.	Do.	" 20-0-0
37.	" C.M.Ramakrishna Nayudu.	Do.	Do.	" 21-0-0

Secondary Grade

38.	" V.Narayanaswami Aiyer.	Headmaster.	25-2(b)-45.	" 29-0-0
39.	" One Post vacant held by a Higher Ele.Grade Teacher for want of Sec.Grade men.	Do.	Do.	" 25-0-0

Lower Ele.Grade.

40.	" V.A.Subramania Pillai.	Assistant.	15-1(b)-20.	" 20-0-0
41.	" R.Swamikannu Pillai.	Do.	Do.	" 20-0-0
42.	" P.Narayanaswami Padayachi.	Do.	Do.	" 20-0-0

1064

Women Teachers.

Higher Ele.Grade.

1.	Srimathi	M.Jegathambalammal.	Headmistress.	20-1(b)-24-2(b)-30.	Rs. 26-0-0
2.	"	G.Janakiammal.	Do.	25-1(b)-29-2(b)-35.	Rs. 33-0-0
3.	"	L.Thavamariammal.	Do.	Do.	Rs. 33-0-0
4.	"	P.Palayamammal.	Assistant.	Do.	" 33-0-0
5.	"	S.Thayammal.	Headmistress.	Do.	" 33-0-0
6.	"	V.Manoranjitham.	Do.	Do.	" 31-0-0
7.	"	G.Antonia.	Do.	Do.	" 33-0-0
8.	"	M.Unnamalaiammal.	Assistant.	20-1(b)-24-2(b)-30.	" 24-0-0
9.	"	Rose Solomon. D. Draviam Samuel.	Assistant.	Do.	" 24-0-0
10.	Mrs.	~~Rose Solomon~~	Assistant.	Do.	" 24-0-0
11.	Miss.	J.Mary Rathinabai.	Do.	Do.	" 23-0-0
12.	Srimathi	~~M.Maragathamammal.~~ Nagarathinamammal.	Do.	Do.	" 26-0-0
13.	"	B.Ranganayagiammal.	Headmistress.	Do.	" 26-0-0
14.	"	T.Portiaammal.	Do.	Do.	" 21-0-0
15.	"	V.Maragathammal.	Assistant.	Do.	" 20-0-0
16.	"	M.Krishnaveniammal.	Do.	Do.	" 20-0-0
17.	"	Lilli Nesamani Samuel.	Do.	Do.	" 20-0-0
18.	"	R.Kamatchiammal.	Do.	Do.	" 20-0-0
~~19.~~	"				

10

620 10

19.	K.S.Jainab Bi.	Headmistress.	20-1(b)-24-2(b)-30.	Rs. 21-0-0
20.	Srimathi V.Ranganayagiammal	Asst.	Do.	" 21-0-0

Lower Ele.Grade.

21.	Srimathi.V.Mangalambalammal.	Asst.	20-1(b)-25.	" 25-0-0
22.	" V.Nagammal.	"	Do.	" 25-0-0
23.	" M.Sundarambalammal.	"	Do.	" 25-0-0
24.	" A.C.Ranganayagiammal.	"	Do.	" 25-0-0
25.	" C.Kuppammal.	"	Do.	" 25-0-0
26.	Azeemunnissa Begum.	"	Do.	" 25-0-0
27.	Kyrunnissa Begum.	"	Do.	" 25-0-0
28.	Srimathi V.Pounambalammal.	"	Do.	" 25-0-0

Secondary Grade.

29.	Srimathi.G.Rajavalliammal.	Headmistress.	25-2(b)-45.	" 25-0-0

737

Municipal Office, Cuddalore,
Dated the 29th of November '46.

30-11-46
Commissioner,
Cuddalore Municipality.

1064
737
1801
12
21612
1340.2
35014
5000
38000

71
16
113.6
12
2272
1113
1340.2

36
2
25.2
12

APPENDIX. B.

S.No.	Name of School.	Monthly Rent. Rs.
1.	Vilvaroyanatham Boys' School.	7--0--0
2.	Pudupalayam Boys' School.	8--0--0
3.	Hindu Boys' School, Tirupapuliyur.	5--0--0
4.	Sivanandapuram Boys' School.	9--8--0
5.	Brookspet Combined School.	8-12--0
6.	Sankara Nayudu St. Boys' School, Cuddalore O.T.	11--0--0
7.	Kamatchiamman Koil St." " Do.	12--4--0
8.	Adidravida Boys' School, Malumiarpet Do.	7--0--0
9.	Vilvaroyanatham Girls' School.	1--0--0
10.	Pudupalayam Girls' School.	8--8--0
11.	Fort St. David Girls' Do.	6--2--0
12.	Sanjivi Nayudu Street Girls' School, Tirupapuliyur.	11--0--0
13.	Sivanandapuram Girls' School.	7--0--0
14.	Syrong Street Girls' School, Cuddalore O.T.	9--0--0
15.	Erusappa Chetti Street Girls' School. Do.	7--0--0
	Expenditure for a month.	118--2--0

Expenditure for a year. Rs. 118-2-0 X 12:: 1417-8-0

or

1420--0--0

APPENDIX. C.

S.No.	Name of School.	Monthly fixed contingencies. Rs.	Pay of Conductress. Rs.	Total. Rs.
1.	Vilvaroyanatham Boys' School.	1--8--0	...	1--8--0
2.	Venugopalapuram " School.	2--0--0	...	2--0--0
3.	Pudupalayam " "	1--8--0	...	1--8--0
4.	Pallikuppam " "	1--8--0	...	1--8--0
5.	Fort St. David. " "	2--0--0	...	2--0--0
6.	Hindu Boys' School, Tirupapuliyur.	1--8--0	...	1--8--0
7.	Adi-Dravida Boys' " Do.	1--8--0	...	1--8--0
8.	Sivanandapuram " "	1--8--0	...	1--8--0
9.	Bandipalayam " "	2--0--0	...	2--0--0
10.	Brookspet combined School.	2--0--0	...	2--0--0
11.	Sankara Nayudu St. Boys' " Cuddalore O.T.	1--8--0	...	1--8--0
12.	Adidravida Boys' School, Malumiarpet.	1--8--0	...	1--8--0
13.	Singaratope Boys' School.	6--0--0	...	6--0--0
14.	Kamatchiamman Koil St. Boys' School, Cuddalore O.T.	1--8--0	...	1--8--0
15.	New School to be opened.	1--8--0	...	1--8--0
	Girls' Schools.			
1.	Vilvaroyanatham Girls' School.	1--0--0	6--0--0	7--0--0
2.	Venugopalapuram " "	1--8--0	6--0--0	7--8--0
3.	Pudupalayam " "	1--8--0	6--0--0	7--8--0
4.	Fort St. David. " "	1--8--0	6--0--0	7--8--0
5.	Pallikuppam. " "	1--0--0	6--0--0	7--0--0
6.	Bazaar St. " "	1--8--0	6--0--0	7--8--0
7.	Sanjivi Nayudu St." "	2--0--0	6--0--0	8--0--0
8.	Sivanandapuram " "	1--0--0	6--0--0	7--0--0
9.	Bandipalayam. " "	1--8--0	6--0--0	7--8--0
10.	Syrong Street " "	2--0--0	6--0--0	8--0--0
11.	Erusappa Chetti St." "	1--8--0	6--0--0	7--8--0
12.	Amalgamated " "	1--8--0	6--0--0	7--8--0
13.	Karumarapet Muslim" "	1--8--0	6--0--0	7--8--0
	Total	48--0--0	78--0--0	1206 126--0--0

- -

Expenditure for a month Rs. 126--0--0.

Expenditure for a year:: Rs.126--0--0 X 12. :: Rs.1512--0--0 or Rs.1510--0--0

Municipal Office,
Cuddalore,
Dated the 29th November '46.

Commissioner.

APPENDIX. A.

	Number of Schools having the highest class. 8th Standard.	7th Standard.	6th Standard.	5th Standard.	4th Standard.	3rd Standard.	2nd Standard.	1st Standard.	Total number of Schools.
1. No.of schools on the date of submission of the budget.				24.			3.		27.
2. No.of schools proposed to be opened during the ensuing year.									1.

3. Total number of teachers employed in all the schools under the management of the local body on the date of submission of the budget, the scales of pay in force and the number of pay in force and the number of teachers in each scale.

Men Teachers.

		No.
Sec.Grade.	25-2(b)-45.	2.
Higher Ele Grade.	20-1(b)-24-(b)-30.	37.
Lower Ele Grade.	15-1(b)-20	3.
Men Teachers.		42.

Women Teachers.

Higher Ele.Grade.25-1(b)-29-2(b)-35 in the case of women entertained prior to 7.8.'36.	6.
20-1(b)-24-2(b)-30 in the case of others including one working in the Brookspet Ele.School(Combined)	14
Lower Ele.Grade Teachers 20-1(b)-25.	8.
Secondary Grade Teachers.	1.
Total Women Teachers.	29.

Total number of men and women teachers in the elementary schools. 42 plus 29:: 71.

4. No.of additional teachers proposed to be employed 1. in existing schools.2. Schools to be opened newly during the year 1947-48 and their scales of pay.

Seven additional teachers in the existing schools and one teacher for new school to be appointed in the Bandipalayam Boys -- school for Adi-dravidas on the Higher elementary grade scale.

22

5. If the pay of the existing teachers is proposed to be revised, the total number of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provisions made for the purpose. | N I L.

Municipal Office, Cuddalore.
Dated the 29th November '46.

Commissioner,
Cuddalore Municipality.

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13 AsII 23
C1 12

C.F. 30.

LOCAL ADMINISTRATION **DEPARTMENT.**

ASST. SECRETARY TO GOVERNMENT
79862
30 DEC 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Received .... 19 . *Registered* .... 19 .

Subject.

Elementary Education Fund - Cuddalore Municipality - Arrears of Dearness Allowance - Provision in the Revised Estimate for 1946-47 - Reported - Government Memorandum No.77862-1-C/1-46-1-Edn dated the 18th December 1946.

ENCLOSURES.
No. ....
....
Spare copies ....

L.Dis. No. 17782/46.

Station Cuddalore., *Dated the* 23rd December 1946.

From (Name) Sri V. Chendil Velayudham,
(Designation) Commissioner, Cuddalore Municipality, Cuddalore.

To The Secretary to the Government of Madras,
EDUCATION AND PUBLIC HEALTH Department.
Fort St. George, Madras.

~~Sir,~~ Through
The Chairman, Municipal Council, Cuddalore.

Sir,

I beg to submit that the difference in the dearness allowance referred to in G.O.No.1552, L.A. dated the 10th September 1946 has already been disbursed to the elementary school teachers of this municipality with the sanction of the Council. An additional provision of Rs.2380/- has been made in the revised estimate for 1946-47 for this purpose and this information has already been furnished in the Budget Estimate submitted to Government through the Director of Public Instruction, Madras, on the 29th November 1946.

29.12.46
Commissioner.

/P.T.O.

EPH(C-1)

G.O. 1636 L.A. d/8.10.46 required for the disposal of this file is not readily available.

This may lie over till 10.1.47 or till the G.O. is available whichever is earlier

Ap
6/1/47

Ap
6/1/47

OSM
7/1/47

Forwarded.

Jama

Chairman,
Municipal Council,
Cuddalore.

~~25~~ 29
EPH(C-1)

13

39/27/1

B.E. – 1947-48 – E.E. fund – Ml. Cl., Cuddalore – Orders passed.

C. No 77307 C-1/46
p1e f

From the D.P.I., R.O.P. No. 6483/46-47, d/12.12.46

G.O. (Ms) 123 Edn. d/ 27.1.1947

The Govt. pass the following orders on the R.E. for 1946-47 and the B.E. for 1947-48 of the E.E. fund of the Ml. Cl., Cuddalore.

p11e f and para 2(ii) on p1 n f

2. R.E. for 1946-47. The credit taken under the head "Govt. grant under Section 37 of the E.E. Act" should be reduced from Rs. 8,510 to Rs. 8,357 with reference to the amount of the Education tax realized in 1945-46 and the refunds made in that year.

para 3(i) on pp1-2 n f

3. B.E. for 1947-48. (i) In view of the unsatisfactory financial position of the E.E. fund, the proposal to reduce the rate of the Education tax on agricultural lands will not be approved.

p11e f and para 3(ii) on p2 n f

(ii) The credit taken under the head "Govt. grant under Section 37 of the E.E. Act" should be reduced from Rs. 10,760 to Rs. 8,350, as the Cl. will not be eligible for equivalent contribution in respect of the tax levied on agricultural lands at increased rates from 1946-47. This amount is liable to further revision with reference to the actual amount of the education tax realized and adjusted to the E.E. fund during 1946-47.

13000
1173
14173

p11e f and C.A. note at p3 n f

(iii) The credit taken under the head "Ordinary receipts – Contribution from the General funds" should be raised from Rs. 13,000 to Rs. 14,173.

p1e f

4. An extract of the remarks of the D.P.I. in paras 6 to 8 of his endorsement read above, is communicated to the Commr., for information and necessary

1/R

action.

5. The sanctioned budget for 1947-48 will be as shown in the annexure.

3/1/47

O.M. 24/1/47

To the Commr. ✓
Cuddalore Mty.
(Thro' the C.M.O.)
(with copy of paras 6 to 8 on p.l.c.)
" " D.P.I. ✓
" " Exr. of L.F.A. ✓
" " L.A. deptt. ✓

Annexure

	Rs.	Expenditure	Rs.
Opening balance (as revised)	3,157 ✓	1. Staff.	
Receipts		Salaries & allowances, Masters.	39,960. ✗
1. Education tax	10,810. ✓		
2. Other receipts	70. ✓	Edn. tax collⁿ charges.	770. ✗
3. Govt grant		Contribution S.P.F	1,230. ✗
(i) under Section 37 of the E.E. Act	8,350. ✓	2. Contingencies & Equipment	
(ii) under the provisᵒ to Secⁿ 37 of the Act.	10,180. ✓	Contingencies	
		House rent	1,420. ✗
4. Contribution from the Gl. funds.	14,173 ✓	Other items	1,510. ✗
	43,583 ✓	Equipment.	
Deduct		Furniture & apparatus	100. ✗
Refunds	— 50 ✓	Library books & maps	200. ✗
Total (Grdy.)	43 533 ✓	3. Repairs to buildings	1,500. ✗
		Total (Grdy)	46,690 ✓
Capital.		Capital	
Contributions from the Gl. funds	2,000 ✓	Lands & Buildings	2,000 ✓
Total (Grdy & Capital)	45,533 ✓	Total (Grdy & Capital)	48,690 ✗
Total including Opening balance	48,690 ✓	Closing balance	NIL.

despatched
23/1/47

O.M. 24/1/47

23/1/47

15

L.Dis.No.9062/47.

Municipal Office, Cuddalore,
Dated 8th August 1947. ~~25~~ 27

14

11 AUG 1947

65109

From

Sri V. Chendil Velayudham,
Commissioner & Special Officer,
Cuddalore Municipality, Cuddalore.

To

The Secretary to Government,
Educational and Public Health Department,
Fort St. George, Madras.

Sir,

Sub:- Establishment - Cuddalore Municipality - Elementary Education Fund - Revision of scales of pay - Additional expenditure

....

sub put up

Ref:- Government Memorandum No. 52511/47-1-Cl-Edn., dated 26-7-47.

.....

p.26 j (a)

I beg to submit that the levy of education tax is the only source of income to the Elementary Education fund by way of direct taxation. The annual income under this head for 1947--48 is estimated at Rs.10810/-. The rate [illegible] ducation tax levied at present is 1/2% per half year, the tota[illegible] of taxation on property rentals being 12-3/8% per half [illegible]. This rate of taxation, I submit, is higher when compared to other sister municipalities and any further increase however small it may be will hit the rate payer at large. The [illegible]onent parts of the property tax cannot also be ~~raised~~ revised so as [illegible] augment the income under education tax as the income unde[illegible]r ear-marked funds will be affected thereby. As regards contributions from General fund to the Elementary Education Fund Account a sum of Rs.14173/- has already been provided in the budget for 1947--48 and any further increase in the contribution is not possible as the position of the General Fund Account would be affected. The only way left open is for the Government to come to the rescue of the municipality and to sanction the payment of enhanced subsidy to the extent necessary to meet the additional expenditure under the Elementary Education Account.

p.26 j (a)

2 The particulars required by the Government are also furnished hereunder seriatim.

(1) Rs.7236--11--0
(2) Rs.4634---0--0
(3) Nil.
(4) Enhanced payment of subsidy to the municipality.
(5) One percent per annum on the annual rental value, of property.

p.26 j (a)

As per budget estimate for 1947--48, the opening balance was Rs.3157/-, but as per the actuals of 1946--47, the actual opening balance for 1947--48 is Rs.7236--11--0. If the budget is revised taking into account this opening balance, the closing balance for 1947--48 will come to Rs.4079-11--0. As the total expenditure on account of the grant of the revised scales of pay without weightage will amount to Rs.4634/-, a deficit of Rs. 554-5-0 only is expected at the end of 1947--48. This deficit will increase year after year when the teachers begin to draw their increments in the revised scales of pay, unless the income under the elementary education fund is augmented substantially.

A

3 I submit that the deficit may be avoided if the Government are graciously pleased to sanction the grant under section 37 of the Elementary Education Account equivalent to the tax collected by the municipality. In that case an additional income of Rs.2460/- will be realised and the present deficit will

~~26~~ 28

will be converted into a surplus of Rs.1905-11-0.

9847.

Commissioner
& Special Officer.

rr. B/

---

16 29 ~~E & P A (?) 97~~ 15

C.No. 65189/47

KK. 11/10
R.P. Rel. up

pages 1-2 c f

E.E. Fund. – Mpl. Cl. Cuddalore – Revised scales of pay – Additional expenditure – Instructions issued.

{ G.O. No. 975 Edn d 10-5-47
{ " 1154 " d 5-6-47

From the Commr. Cuddalore Mply No. 9062/47 d 8-8-47

Memo. No. 65189/47-2 C1 Edn. d 30-10-47

The Commr. Cuddalore Mply is requested to take immediate steps to give effect to the G.Os. read above. The deficit that may be caused in the E.E. Acct. by incurring the additional expenditure involved should be met by an addl. contribution of Rs. 550 from the general account of the council by retrenching the unessential items of expenditure.

Map. 6 c f.

550 Cuddalore
Despd 6/11/47.

To
The Commr. Cuddalore Mpty
" D.P.I.
" Examr. of L.F. Accts
" L.A. Depts

27.10.47

26/10/47

31/10/47

Despd to Cuddalore 3 Mem
3/11/47

14173
550
14723

~~28~~ 30

17 E&PH (C-1)

B.E. – 1947-48 – E.E. fund – M. cl., Cuddalore

C.M. 77307 C/46 from the D.P.I., R.O.P. No. 6483/46-47, d/ 12.12.46.
p1 c.f

The R.E. for 1946-47 and the B.E. for 1947-48 of the E.E. fund of the M. cl., Cuddalore, call for the following remarks.

16

p11 c.f
p20 c.f of ⓧ
para 1 on p5 c.f

2. R.E. for 1946-47. (i) The credit taken under the head "Education tax" is Rs. 10,810 as against Rs. 8,230 in the Sanctioned budget. This is ~~because~~ on account of the increase ~~in the income from Education tax~~ consequent on the change in the basis of the tax on agricultural lands. The credit taken may be allowed to stand.

p11 c.f

(ii) The credit taken under the head "Govt. contributions under Secn. 37 of the E.E. Act" may be reduced from Rs 8,510 to Rs. 8,357 with reference to the amount of education tax realized in 1945-46 and the refunds made in that year.

p23 c.f

(iii) Provision has been made for the payment of the arrears of dearness allowance to the E.E. Staff.

p13 c.f

(iv) Revised with reference the suggestions above, the R.E. is expected to close with a balance of Rs. 3,157.

p12 c.f
p20 c.f of ⓧ

(v) The provision made under the head "Expenditure-Ordy" is in excess of that made in the Sanctioned budget. The increase is mainly due to the payment of the arrears of d.a. The provision made for excess expenditure may be approved.

p11 c.f
para 3 on p4 c.f
'Y' on p4 c.f
pp 3-4 c.f ⓒ

3. B.E. for 1947-48. (i) The cl. has taken credit for a sum of Rs. 10,810 under the head "Education Tax". The Commr has reported that the cl. has resolved to reduce the rate of ~~Educa~~ the Education tax levied on Agricultural lands with effect from 1.4.47. If the cl's proposal is given effect to, the closing balance at the end of 1947-48 will be affected. The rate of Education tax on these lands was fixed in G.O. 666 Edn., d/ 27.3.46, at nine per cent per

2

Bud II

half year of the annual value, in view of the unsatisfactory financial position of the E.E. fund. As the E.E. fund is expected to close with a deficit at the end of 1947-48 and as the C. may require additional funds if the proposal to revise the salaries of local board's servants is approved, the proposal of the C. to reduce the rate of Education tax on agricultural lands cannot be accepted. L.A. may see. — p4 n.f of ©; p13 e.f

(ii) Govt. contribution under section 37 of the E.E. Act. The credit taken under this head may be reduced from Rs. 10,760 to Rs 8,350, as the C. will not be eligible for contribution in respect of tax levied on agricultural lands at increased rates from 1946-47. — p11 e.f

(ii) The credit taken for contribution from the General funds is Rs. 13,000 under "Ordinary receipts" and Rs 2,000 under "Capital receipts" as against Rs 13,000 provided in the budget for 1942-43. The need for capital expenditure has been explained by the Commr. The credit taken for a contribution from the General funds may be allowed to stand. L.A. may see. — p11 e.f; p12 e.f; 'M' on p5 e.f

(iii) Revised with reference to the suggestions on pp1-2 above, the B.E. for 1947-48 is expected to close with a deficit of Rs. 1,173. L.A. may be requested to state whether this deficit can be met by ~~ad~~ an additional contribution from the General funds or by adjustment from the Arrear Toll Compensation Grant — p13

4. The C. was not paid any subsidy towards the payment of d.a. to the E.E. staff either during the current year or in the previous year.

5. L.A. may see for remarks.

E&P.H. W.O. 77307 C-1/47

11/1/47

9/1/47

9/1/47

11/1/47 LA

LOCAL ADMINISTRATION DEPT.
1111
11 JAN 1947
SECRETARIAT

gne 15/1

18

17 L.A. Deptt Bud II

dis-linked in L.A

3898

Please see the notes of E & P.H. Deptt on pp 1-2 above. The General budget of the Cuddalore M.C. for 1947-48 is examined in the linked file. The contributions shown in the Ele. Edn. budget and those provided for in the General budget are the same namely Rs 13,000 under Ordy for each of the two years 46-47 and 47-48 and Rs 2,000 under Capital for 1947-48. If the contribution for 1947-48 from the General Account to the Ele. Edn. Acct is increased by Rs 1,173 the General Account for 1947-48 will close with a deficit of Rs ~~8,556~~ 9,026. The Council can avoid this deficit by reducing the capital expenditure proposed to be incurred from the General Account ordinary in 1947-48. This Deptt may therefore agree to the contribution from the General Account to the Ele. Edn. Acct in 1947-48 being increased by Rs 1,173 to cover the anticipated deficit under the latter account.

With these remarks the file may be returned to Edn & P.H. Deptt.

SN 13/1/47

S.S.S. 15.1.47

15.1.47

~~Secy~~

17.1.47

E & P.H.

Up 17/1

L.A. No 1111-1 Bud II
17.1.47.

E&PH (C-1)

A draft order is submitted.

23/1/47

24/1/47

8 P

19

5/18 E&H-(C1)

C.No. 65189/47
~~Pages 1-2 c.f.~~
X

From the Commr. Cuddalore Rply. No. 9062/47 d. 8-8-47

E.E. Fund – Rd. cl. Cuddalore
Revised scales of pay – Additional expenditure.

The E.E. Fund
budget of the Rd. cl. Cuddalore for 1947-48 was
page 26 of (a) — expected to open with a balance of Rs. 3157 and
-ibid- — to close with a Nil balance. The actual opening
p. 1 c.f. (para 3) balance — on 1-4-47 ~~is~~ was Rs. 7237. The council was not
page 22 c.f. (a) — paid any subsidy towards the payment of
dearness allowance to its E.E. staff last year.
It will not be paid any subsidy this year
page 26 of (a) — also as it is able to balance its budget. Revised
with reference to the actual opening balance,
the budget will close with a surplus of Rs. 4080.

~~7237~~
3157
4080

2. The Council incurs an
× page 26 of (a) — expenditure of Rs. 39,960 on salaries and allowances
page 1 c.f. (para 2) — of teachers. An additional expenditure of Rs. 4634
has to be incurred if the revised scales of pay
not put up — sanctioned in G.O. No. 975 Edn. d. 10-5-47 and
not put up — G.O. No. 1154 Edn. d. 5-6-47 are given effect to.
Provision has also to be made for a
(× Ascertained from L.A.) — further expenditure of Rs. 1758 towards the
grant of advance increments to the E.E. staff.
There will be an increase in expenditure by about
16 %. If provision is made for the additional
expenditure of Rs. 6392, the budget will
close with a deficit of Rs. 2312.

4634
1758
6392
4080
2312

3. The Council levies education
page 1 c.f. (para 1) — tax at ~~1%~~ 1½% p.a. on the annual rental value
of properties and thereby derives a net income
of Rs. ~~[illegible]~~ 10,040. If the rate of education tax is
raised by ½ % p.a. with effect from 1-10-47 it would fetch an additional income
of Rs. 2510 during the current year and
an additional income of Rs. 5020 p.a. The
Council levies property tax at 3¾ % p.a.
which is the maximum [illegible] laid
down by the L.A. It is not necessary [illegible]

10810
770
10040

6 2

increase the rate of education tax so as to provide funds for the additional expenditure. L. A. may be requested to advise whether the rate of education tax may be enhanced by $\frac{1}{2}$%. p.a. | X

4. If the tax cannot be increased as suggested above, the entire deficit of Rs. 2312 may be avoided by an adjustment of a like amount from the Arrear Toll Compensation grant sanctioned to the Council during the current year or by an additional contribution from its general funds. | M

If the deficit cannot be avoided by either of these means, an advance of Rs. 2300 may have to be paid to the Council from the Provincial funds. The remarks of L. A. and Finance may be invited u.o. | B

10/9/47

page 5 of

5. In G.O. No. 1552 Edn. d 19.3.47 the Council was permitted to levy education tax at 1%. p.a. on agricultural lands. No such tax was levied by the Council prior to 1941 and as such it is not eligible for any subsidy equal to the amount of tax collected from this source. The suggestion of the Commr. Cuddalore Mpty. that contribution under section 37 may be paid towards the entire tax collected, cannot be accepted as it involves in additional commitment on Prol. funds, and as similar concession will have to be extended to other Mpl. cls. also.

A on page 10 of

10-9-47

6.9.47

9/9/47

15/9/47

S

LA. Fin:

LA Dept.

'X' above The Council is already levying a high rate of tax. viz 24 $\frac{3}{4}$%. There is no scope for any further increase in the rate.

'B' above The Council has not given effect to the revised scales of pay to its general staff for want of funds to meet the ultimate cost. However

E.&P.H.U.O. No 65189-IC

R 16.9.47

AN

17.9.47

LOCAL ADMINISTRATION DEPT.
33515
17 SEP 1947

A 20 197

the anticipated closing balance (arrived at after adjusting the entire arrear toll compn.) for the current year is Rs 6000. This amount will not be sufficient to cover the immediate cost of Rs 9,850 if the Cl. that will take up office shortly decides to give effect to the revised scales of pay to its general staff. In the circumstances no additional contribution from genl funds or arrear T.C. to the E.F. Account is possible.

17-9-47

With these remarks the file may be passed on to Fin. u.o.

17.9.47

17.9.47

The only alternative which can be adopted is to sanction an advance of Rs 2,300 to the Council

L.A.U.O. 33515-IC 15.9.47

17-9-47

19.9.47

Fin.

Fin 19/9

56087

19 SEP 1947

Fin. (Exp. A)

In view of the remarks of L. A. above, the proposal of E & P. H. at C on page 2 above may be agreed to in Finance.

21.9.47.

22.9.47

E.P.H.

In how many instalments would a loan be repaid & how is the Mplty expected to be able to repay it? Cannot Fin. press for increase of edučn tax at least by $\frac{1}{4}$%, making a round rate of 25% for total property tax?

Please submit through AS.I

24.9.47

With reference to Secretary's remarks, attention is invited to paragraph 5 of G.O.No.975, Education, dated 10-5-47 wherein it has been ordered that in order to enable the Local Bodies to meet the additional expenditure involved in paying teachers in elementary schools on the

6 2

C

increase the rate of education tax so as to provide funds for the additional expenditure. L. A. may be requested to advise whether the rate of education tax may be enhanced by $\frac{1}{2}$%. p.a. | X

4. If the tax cannot be increased as suggested above, the entire deficit of Rs. 2312 may be avoided by an adjustment of a like amount from the Arrear Toll compensation grant sanctioned to the Council during the current year or by an additional contribution from its general funds. If the deficit cannot be avoided by either of these means, an advance of Rs. 2300 may have to be paid to the Council from the Provincial funds. The remarks of L. A. and Finance may be invited u.o. | B

page 2 a

10/9/47

page 5 of (F)

5. In G.O.No. 552 Edu. d 19.3.47 the Council was permitted to levy education tax at 1% p.a. on agricultural lands. No such tax was levied by the Council prior to 1941 and as such it is not eligible for any subsidy equal to the amount of tax collected from this source. The suggestion of the Commr. Cuddalore Mpty. that contribution under Section 37 may be paid towards the entire tax collected, cannot be accepted as it involves an additional commitment on Provl. funds, and as similar concession will have to be extended to other Ml. Cls. also.

A on page 10 f

10.9.47

6.9.47

9/9/47

10/9/47

S

LA.

Fin.

LA Dept.

'X' above The Council is already levying a high rate of tax viz 24 $\frac{3}{4}$%. There is no scope for any further increase in the rate.

'B' above The Council has not given effect to the revised scales of pay to its general staff for want of funds to meet the ultimate cost. However

E.&P.H.U.O. No 65189-LC1

AN

R 6.9.47

17.9.47

LOCAL ADMINISTRATION DEPT. 33515 17 SEP 1947

E A 20 197

the anticipated closing balance (arrived at after adjusting the entire arrear toll compn.) for the current year is Rs 6000. This amount will not be sufficient to cover the immediate cost of Rs 9,850 if the Cl. that will take up office shortly decides to give effect to the revised scales of pay to its general staff. In the circumstances no additional contribution from genl. funds or arrear T.C. to the E.E. Account is possible.

17.9.47

With these remarks the file may be passed on to Fin. u.o.

17.9.47

17.9.47

The only alternative which can be adopted is to sanction an advance of Rs 2,300 to the Council

L.A.D. 33515-LC

15.9.47

17-9-47

19.9.47

Fin.

19/9

19 SEP 1947 56087

Fin. (Exp. A).

In view of the remarks of L. A. above, the proposal of E & P. H. at C on page 2 above may be agreed to in Finance.

21.9.47

22.9.47

E.P.H.

In how many instalments would a loan be repaid & how is the Mplty expected to be able to repay it? Cannot Fin. press for increase of educn. tax at least by $\frac{1}{4}$%, making a round rate of 25% for total property tax?

24.9.47

Please submit through A.S.1

F.1.7.(h)

With reference to Secretary's remarks, attention is invited to paragraph 5 of G.O.No.975, Education, dated 10-5-47 wherein it has been ordered that in order to enable the Local Bodies to meet the additional expenditure involved in paying teachers in elementary schools on the revised scales of pay, the Government would give them advances from Provincial funds for 1 year to the extent to which they are unable to bear the cost from their own funds and that all possibilities of enhancing the receipts under the E.E. fund account of each Local Body should be explored in due course and the advances recovered as far as possible.

2. ~~Consequent on~~ As a result of the ~~introduction~~ grant of the revised scales of pay to the E.E. staff, the Cuddalore Municipality will have to incur an extra expenditure of Rs.4,634 in 1947-48. If advance increments also were to be granted, it would ~~cost~~ involve an additional expenditure of Rs.1,758 (or a total extra expr of Rs 6,392 against the anticipated surplus of Rs 4080). The Budget of the E.E. Fund for 1947-48 (is then expected to) ~~will then~~ close with a deficit of Rs.2,312.

Surplus 6392
4080
2312
p. 1 above

3. In the present case, the Municipal Council is levying education tax at 1% per annum and property tax at $24\frac{3}{4}$% p.a. L. A. consider that there is no scope for any further increase in the property tax, and that the only alternative which can be adopted is to sanction an advance of Rs.2,300 to the council in the current year to tide over the ~~ir~~ deficit caused by the introduction of the revised scales of pay to the E.E. staff.

4. It is understood from L.A. that they have recommended the grant of ~~an~~ advances in such cases with reference to the orders in Paragraph 5 of the G.O.No.975, E & P.H., dated 10-5-47, that they propose to investigate the ways and means by which the funds of the Local Bodies could be made to work without a deficit either by cutting down some items of expenditure or by finding additional sources like additional contributions from general funds etc., and that if ~~any~~ none of these alternatives is ~~not~~ possible, they propose to direct the new councils to be elected shortly to increase the tax so as to cover the deficits.

5. It seems, however, safer to find ways and means to augment the resources of local bodies to the extent necessary to tide over their deficits even now. If the Cuddalore municipal council were to be permitted to sanction advance increments also to the E.E. staff, it should ~~will~~ ~~[illegible]~~ find an additional income of Rs.6,392 every year. If the educational tax were to be increased by $\frac{3}{4}$% from 1-10-47, an additional income of Rs.3,765 in the current year and Rs.7,530 per annum ~~would~~ could be derived from this source. This will enable the municipal council to tide over its deficit in the current year and also to meet the recurring additional expenditure caused by the introduction of new scales of pay in future years. L.A. may be requested to consider whether this course may be adopted even now.

cf para 3, p 1 above
3765 (4/7)
7530 pa

C.S.
6.x.47

~~A.S.~~/S

Please see the notes of this dept on 3-6 ante in

the top file. ~~Discussed~~ The municipality in this case is levying an education tax of 1 p.c. and a total property tax of $24\frac{3}{4}$ p.c. It would appear quite feasible to raise the education tax by at least $\frac{3}{4}$ pc as suggested in para 5 at p. 4 above and to repay the advance of Rs 2,300 required in three years ~~of~~ and Finance may advise the adoption of this suggestion.

DWD

6/x/47

If possible the educn. tax may be raised by $\frac{3}{4}$% from 1.10.47, so as to avoid the need for any advance by the Govt in the current year.

DWD
7.x.47

U.O. 56081 EA 1
7.x.47

LOCAL ... DEPT. 37453 ... 47 SECRETARIAT MADRAS

L.A.

[Previous notes at H 2-3 ante]

L.A. Dept.

AN

Attention is invited to the notes in the top file. As the Cuddalore mcl. is now levying property tax at $24\frac{3}{4}$% p.a., — a very high rate of tax — it seems it will not be proper to increase the rate by $\frac{3}{4}$% from 1.10.47 by a Govt. direction especially when the new cl. is likely to take up office in the future. This dept. may therefore adhere to the view that there is no scope for raising the tax in this mty.

With these remarks the file may be returned to Fin. [illegible]

11.x.47

NB
11.10.47

11/14

No addl taxation is possible in this case, as the total rate on property ($24\frac{3}{4}$%) already levied is very high.

2312
1758
554

2300

16/10

6 10

Advance increments need not be sanctioned to Ely Edn staff in this case. In that case, the deficit due to pay revision will be only Rs 554 in 1947-8 in the ~~[illegible]~~ Ely Edn Acct. The mpl Cl may be requested to meet this small sum by an addl contribn from its general funds, by cutting down unessential items of expre &c.

RS 26/10

Y

M

RS 26/10

R [illegible] 15 x 47

[[illegible] 1-5-47 [illegible]]

E.E. (Cl) 83975

1. The deficit in the [illegible] on account of the payment of revised scales of pay approximates to Rs. 2554. If advance increments are not sanctioned, the deficit [illegible]

2. ~~To meet~~ the deficit, this department ~~suggested~~ an increase in the rate of education tax [illegible] from 1 to [illegible] ~~[illegible]~~ so that no advances need be paid by the council [illegible] in the current year.

L.A. state that no addition to education tax is possible in this case and suggest that advance increments need not be sanctioned to the E.E. staff. In view of the unsatisfactory financial position of the council the suggestion of L.A. may, perhaps, be accepted.

3. A draft memo. is submitted for approval.

RS 16/10

4634
4080
554

L.A. No 37453-1C 16 x 47

'X' on p. 2 ante
'K' on p. 5 ante
'Z' on p. 5 ante
'Y' above

26/10/47

S

30-10-47

... AND P. H. DEPT.
30 OCT
GOVERNMENT OF MADRAS