

E.&.P.H.

(194 8) Department.

SERIES.

G.O. NO.

Ms.320 Edn.

Dated

19th February 1948.

*Closed
yes
to be used*

(5)

[Despatch Abstract.]

Budget Estimate - 1948-49 Elementary Education Fund - Municipal Council
Cuddalore Orders passed.

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.64 B3/47-48, dated 10-1-1948.

Sub:- Elementary Education - Budget Estimate for 1948-49 -
Municipal Council - Cuddalore.

SUBMITTED.

17 JAN 1948

2. The Budget Estimate has been explained by the Commissioner in his explanatory note, accompanying the budget.

REVISED ESTIMATE FOR 1947-48.

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

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

BUDGET ESTIMATE FOR 1948-49.

5. 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 the Education tax realised and adjusted to the fund during the year 1947-48.

6. ACCOMMODATION. Accommodation is reported to be inadequate in 5 girls schools and 2 boys schools. Necessary steps may be taken to rectify the defect.

7. EQUIPMENT: 10 girls schools and six boys schools are in need of additional equipment. The amount provided for equipment in the budget may be properly utilised in consultation with the Inspecting Officers.

8. Leave salary and Dearness Allowance are paid.

for Director of Public Instruction

To The Secretary to Government,

Education and Public Health Department, Madras.

m.k.15/1.

15/1

Oct. 32.

In reply, please quote number, date and short title.



Local Administration

DEPARTMENT.

Received.....Registered.....

From (Name) Sri V. Chendil Velayudham,

(Designation) Commissioner & Special Officer,
Cuddalore Municipality,
Post Box....., (STATION) Cuddalore.

Telegraphic Address.....

The Secretary to Government,
Education & Public Health Department,
Fort St. George, Madras.
Thru' The Director of Public Instruction, Madras..

D.No. 12063/47, dated 28-11-47. 194

Sir,

* Sub:- Budget Estimate - Cuddalore Municipality -
Elementary Education funds - 1948--49 - Submitted.

....

I beg to submit herewith in duplicate the revised estimate for 1947--48 and the budget estimate for 1948--49 in respect of the Elementary Education funds of this municipality along with the prescribed enclosures. A copy of the Special Officer's resolution No. 628 dated 25-11-47 approving the revised estimate for 1947--48 and the budget estimate for 1948--49 is also enclosed.

2. As explained in the explanatory note, the revised scale of pay prescribed in G.O. No. 975 Edn., dated 10-5-47 as amended by G.O. No. 1154 Edn., dated 5-6-47 has been given effect to from 1-1-1947 and the expenditure under the head "Salaries and allowances - Masters" has increased from Rs. 39960/- to Rs. 42480/- in the revised estimate for 1947--48 and to Rs. 43380/- in the budget estimate for 1948--49. The closing balance as per the sanctioned budget estimate for 1947--48 is "Nil" taking the opening balance as Rs. 3157/-. But the year 1946--47 actually closed with a balance of Rs. 7687/- as against the anticipated closing balance of Rs. 3157/- The revised estimate for 1947--48 based on the actual opening balance of Rs. 7687/- closed with a balance of Rs. 2627/-. On this basis the budget estimate for 1948--49 is expected to close with a deficit balance of Rs. 6843/- This deficit is mainly due to the fact that the income under "Education tax" has been reduced from Rs. 10810/- to Rs. 8550/- and the consequent reduction in the Government grant under section 37 of the Elementary Education Act. If credit for Rs. 8350/- as provided in the sanctioned budget estimate for 47--48 is taken in the revised estimate for 1947--48 under this head the surplus closing balance of Rs. 2627/- for 1947--48 will be dwindled into a deficit balance of Rs. 53/- Hence the municipal council is entitled to the payment of an equivalent grant under section 37 of the Elementary Education Act, on the basis of the actual collections made in 1946--47, the Government may be pleased to sanction a grant of Rs. 1030/- for 1947--48.

The contribution from the general fund account has been increased gradually from Rs. 10000/- to Rs. 14720/- in 1947--48. It will not be possible to increase the contribution still further. In the circumstances explained above, I beg to request that the Government may be graciously pleased to sanction an additional grant of Rs. 6843/- and wipe off the deficit in the Elementary Education

ENCLOSURES.....

SPARE COPIES.....

p. 4 supra

p. 9 supra
not put up

p. 6 supra

p. 5 supra
p. 7 supra

p. 5 supra

Education Fund ~~owed~~ due to the grant of enhanced revised scales of pay to Elementary school teachers.

Commissioner & Special Officer.

rr.28-11-Exd.

Extract from the proceedings of the Special Officer, Cuddalore Municipality, Cuddalore, passed at his sitting held on 25-11-1947.

** 628. Read the budget estimate for 1948--49 and the Revised Estimate for 1947--48 of the Cuddalore Municipality both under General and Elementary Education Funds.

Approved.

Sd. V.Chendil Velayudham,
Special Officer.

(True extract)

rr.28-11-Exd.

Budget Estimate of the Elementary Education Funds of the Cuddalore Municipality for the year 1948--49 and the revised estimate for 1947--48.

--:000:--

SUMMARY.

	Opening Balance.	Receipts.	Expenditure.	Closing Balance.
	Rs.	Rs.	Rs.	Rs.
I. Ordinary.	2177	40540	50010	- 7293.
II. Capital.	450	..	..	450.
Total.	2627	40540	50010	- 6843.
	Revised Esti- mate for 1947--48.	Budget Esti- mate for 1948--49.	Actuals of 1946--47.	
	Rs.	Rs.	Rs.	

RECEIPTS - ORDINARY.

<u>Opening Balance.</u>	7687 ✓	2627 ✓	7360
1. Education Tax.	8550 ✓	8550 ✓	11070
Deduct Collection charges.	(560)	(710)	803
2. Fines and penalties under the Elementary Education Act.	..	..	..
3. Income from investment etc.	..	..	..
4. School fees.	..	..	..
5. Endowment.	..	..	..
6. Contribution.	..	..	..
7. Other receipts.	70 ✓	70 ✓	140
8. Government grants - (i) under section 37 of the Ele- mentary Education Act.	11030 ✓	8500 ✓	8506
2. (ii) under proviso to Section 37 of the Elementary Edu- cation Act.	10180 ✓	10180 ✓	10181
(iii) to meet extra cost on account of payment of dear- ness allowance to teachers at Government rates.	..	6843	..
9. Contribution from the General Account.	14720 ✓	14000 ✓	13000
10. Investments realised.	44550	418143	..
11. Advances recovered.	..	..	..
Deduct refunds.	50 ✓	50 ✓	38

44500 ✓

48043 ✓

Revised Estimate for 1947-48. Budget Estimate for 1948-49. Actuals of 1946-47.

	Rs.	Rs.	Rs.
Deduct amount transferred to capital.	..	..	..
Total.	43940	40540	42056
	44,500	48,093	42,097
Receipts - Capital.			
1. Government grants.	..	..	..
2. Endowments and contributions.	..	..	..
3. Loans.	..	..	..
4. Contribution from General Account Ordinary.	2000	..	..
5. Add amount transferred from ordinary.	..	..	..
Total.	2000	..	..
Total Receipts - Ordinary and Capital.	46,500	48,093	42,056
	45,940	40,540	42,056
Grand total including opening Balance.	54,187	43,167	49,416
	53,627	50,720	49,416

EXPENDITURE - ORDINARY .

1. Staff.:

Salaries and allowances.			
Masters.	28030	28740	36694
Dearness allowance.	14450	14640	..
Clerks and servants.	..	..	..
Contribution to Provident Fund.	1500	1500	1138
Travelling allowances.	560	710	..
Stipends for teachers sent for training.	..	..	..

2. Contingencies and equipments:

Contingencies.			
House rent.	1420	1420	1353
Other items.	1800	1750	1238
Equipments:			
Furniture & apparatus.	200	300	8
Library books & maps.	50	50	17
Other items.	50	50	..

3. Prizes and scholarships.

Repairs to buildings.	1500	1500	1281
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Interest on and repayment of debt.	..	..	..
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Investments made.	..	..	..
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Revised Estimate for 1947-48. Budget Estimate for 1948-49. Actuals of 1946-47.

EXPENDITURE - ORDINARY (Contd).

7. Advances recoverable.	..	..	..
Total Elementary Education Account.	49,000	50,010	41,729
	49,560	50,720	41,729
EXPENDITURE - CAPITAL			
1. Lands and buildings.	2000	..	..
2. Equipments:			
(1) Furniture.	..	..	..
(2) Library books & maps.	..	..	..
(3) Investments made.	..	..	..
(4) Other items.	..	..	..
Total.	2000	..	..
Total expenditure - ordinary and Capital.	51,000	50,010	41,729
	51,560	50,720	41,729
Closing Balance.	2627	6843	7687
Grand total including closing balance.	53,627	43,167	49,416
	54,187	50,720	49,416

Municipal Office, Oddalore,
Dated 21st November 1947.

Commissioner & Special Officer.

46,500	41,250	50,720
7687	2627	43,877
54,187	6843	6843
	50,720	41,300
		6843
		48,143

49,416

8

Explanatory note to accompany the Budget Estimate of the Elementary Education funds of the Cuddalore Municipality for the year 1948--49 and the revised estimate for 1947--48.

--:00:--

Receipts.

1. Education tax.

p-5 ante
J
not put up
Deferred

The credit taken in the budget estimate for 1947--48 as approved by the Government was Rs.10810. But as per G.O.No.607 M.S. dated 24-3-1947 the basis for the assessment of tax on lands exclusively used for agricultural purposes has been reverted to the old method. The Government sanctioned in G.O.No. Ms.552 Education dated 19-3-47 the levy of education tax on the agricultural lands at 1/2 % per half year with effect from 1-4-1947. The effect of this change in the levy of the tax on the lands exclusively used for agricultural purposes has resulted in the decrease of income under this head. On the basis of the present rate of taxation viz. 1/2% per half year, a sum of Rs.8550/- along is expected to be realised during the current year 1947--48 and in the year 1948--49. The Government in their memorandum No. 52511-47-Cl-Edn., dated 26-7-47 stated that the question of enhancing the rate of Education tax now levied by the municipal council is under the consideration of Government and the issue of demand notices for the second half year of 1947--48 may be withheld until further orders. As no orders of Government have been received so far necessary credit both in the Revised Budget and Budget Estimate has been taken as per existing rate of taxation. Hence the fall in income under this head from Rs.10810 to 8550.

p-5 ante
2. Government grant under section 37 of the Elementary Education Act.

The credit taken under this head in the Revised Budget for 1947--48 is based on the actual collections realised in 1946--47 less refunds. Similarly a sum of Rs.8500/- has been taken credit in the budget estimate for 1948--49 for the amount expected to be collected during 1947--48 tentatively awaiting the final orders of Government regarding the enhancement of Elementary Education Tax.

p-5 ante
p-22 (2)
p-29 (2)
3. Contribution from the General Funds.

In G.O.No.123 Edn., dated 27-12-47, the contribution from the General fund accounts has been asked to be increased from Rs.13000/- to Rs.14173/-. Again in Government Memorandum No.65189/47-2-Cl-Edn., dated 30-10-47 the Government have directed that a sum of Rs.550/- should also be contributed from the general fund accounts. A sum of Rs.14720/- has accordingly been made in revised budget for 1947--48. A sum of Rs.14000/- has been provided in the budget estimate for 1948--49 i.e. Rs.1000/- in excess of the usual contribution of Rs.13000/- on the basis of the current years allotment.

Expenditure.

p-6 ante
not put up
X
1. Staff - Salaries and allowances - Masters:-

A sum of Rs.39960/- has been provided in the budget estimate for the year 1947--48 under this head. In G.O.No. 975 Edn., dated 10-5-47 as amended by G.O.No.1154 Edn., dated 5-6-47, the pay of the teachers has been revised with effect from 1-1-1947. The arrear pay due to them has already been disbursed. The provision made in the budget estimate for 47--48 has therefore been increased to Rs.42480/- in the revised estimate. Increased

Increased provision has also been made in the budget estimate for 1948--49 for the grant of annual increment to the teachers.

Municipal Office, Cuddalore,
Dated 28-11-47.

Commissioner & Special Officer

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APPENDIX. A.

Number of school having the highest class.								Total number of schools.
1st standard.	2nd standard.	3rd standard.	4th standard.	5th standard.	6th standard.	7th standard.	8th standard.	
1	1	1	1	1	1	1	1	

1. No. of schools on the date of submission of the budget. 25 2 27

2. No. of schools proposed to be opened during the budget year. N I L

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

Men teachers.		No.
Sec. Grade.	40-1-55-2-75.	2
Higher Ele. Grade.	30-1-45	37
Lower Ele. Grade.	23-1-33.	3
Total.		42

Women teachers.		No.
Sec. Grade.	40-1-55-2-75.	1
Higher Ele. grade.	30-1-45.	24
Lower Ele. grade.	23-1-33.	7
Total.		32

Total number of men and women teachers in the elementary schools. .. 42 plus 32 :: 74.

4. No. of additional teachers proposed to be employed 1. existing schools. 2. schools to be opened newly during the year 1948--49 and their scales of pay. N I L.

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.

The pay of the existing teachers was revised recently with reference to G.O.No. 975 Edn., dated 10-5-47 and G.O.No. 1154 Edn., dated 5-6-47.

Municipal Office, Cuddalore,
Dated 21-11-47.

Commissioner & Special Officer.

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12

APPENDIX. B.

S.No.	Name of school.	Monthly Rent. Rs.
1.	Kamatchiamman Koil St. Boys' school, Uddalore O.T.	12--4--0
2.	Brookspet boys' school.	8-12--0
3.	Tirupapuliur Hindu boys' school, Tirupapuliur.	5--0--0
4.	Sivanandapuram boys' school.	9--8--0
5.	Malumiarpet Harijan boys' school.	7--0--0
6.	Sankara Nayudu St., Boys' school, Uddalore O.T.	11--0--0
7.	Vilvarayanatham boys' school.	7--0--0
8.	Pudupalayan boys' school.	8--0--0
9.	Syromg St., Girls' school, Uddalore O.T.	9--0--0
10.	Erusappa Chetty St., Girls' school, Uddalore O.T.	7--0--0
11.	Pudupalayan girls' school.	8--8--0
12.	Sanjivi Nayudu St., Girls' school, Tirupapuliur.	11--0--0
13.	Fort St. David Girls' school.	6--2--0
14.	Vilvarayanatham girls' school.	1--0--0
15.	Sivanandapuram Girls' school.	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 Con- ductresses. Rs.	Total. Rs.
1.	Fort St. David boys' school.	2--0--0	..	2--0--0
2.	Singaratope	6--0--0	..	6--0--0
3.	Kamatchiamman Koil St. ,,	1--8--0	..	1--8--0
4.	Brookspet boys' school.	2--0--0	..	2--0--0
5.	Bandipalayan boys' school	2--0--0	..	2--0--0
6.	Tirupapuliur Hindu boys' school.	1--8--0	..	1--8--0
7.	Venugopalapuram boys' school.	2--0--0	..	2--0--0
8.	Sivanandapuram boys' school.	1--8--0	..	1--8--0
9.	Malumiarpet Harijan boys' school.	1--8--0	..	1--8--0
10.	Tirupapuliur Harijan boys' school.	1--8--0	..	1--8--0
11.	Pallikuppan boys' school.	1--8--0	..	1--8--0
12.	Sankara Nayudu St. boys' school.	1--8--0	..	1--8--0
13.	Vilvarayanatham boys' school.	1--8--0	..	1--8--0
14.	Pudupalayan boys' school.	1--8--0	..	1--8--0
1.	Syromg street girls' school.	2--0--0	7--8--0.	9--8--0
2.	Erusappa Chetty St. ,,	1--8--0	7--8--0	9--0--0
3.	Pudupalayan girls' school.	1--8--0	7--8--0	9--0--0
4.	Sanjivi Nayudu St. Girls' school.	2--0--0	7--8--0	9--8--0
5.	Bazaar St. Girls' school.	1--8--0	7--8--0	9--0--0
6.	Fort St. David Girls' school.	1--8--0	7--8--0	9--0--0
7.	Venugopalapuram girls' school.	1--8--0	7--8--0	9--0--0
8.	Amalgamated Girls' school.	1--8--0	7--8--0	9--0--0
9.	Bandipalayan girls' school.	1--8--0	7--8--0	9--0--0
10.	Muhammadan girls' school.	1--8--0	7--8--0	9--0--0
11.	Pallikuppan girls' school.	1--0--0	7--8--0	8--8--0
12.	Vilvarayanatham girls' school.	1--8--0	7--8--0	9--0--0
13.	Sivanandapuram girls' school.	1--0--0	7--8--0	8--8--0
Total.		47--0--0	97--8--0	144--8--0

Expenditure for a month : Rs. 144--8--0

Expenditure for a year : Rs. 144--8--0 X 12:: 1734--0--0 or Rs. 1750--0--0.

Municipal Office, Uddalore, 1
Dated 21-11-47.

rr.

Commissioner & Special Officer.

43 15

Schedule of Establishment of the Elementary Education
Section of the Uddalore Municipality.

--:00:--

S.No.	Name.	Designation.	Scales of pay. Rs.	Pay on 1-4-1948. Rs.
1.	Sri T.V. Ramachandra Chari.	Headmaster.	30--1--45.	M32--0--0
2.	Sri V. Venkatesa Nayudu.	"	"	32--0--0
3.	Sri V. Checkalinga Mudaliar.	"	"	31--0--0
4.	Sri T.K. Venkatasubramania Ayyar.	"	"	31--0--0
5.	Sri G. Narasinga Rao,	Assistant.	"	31--0--0
6.	Sri K. Srinivasa Rao.	"	"	31--0--0
7.	Sri K. Chinnadurai Padayachi.	"	"	31--0--0
8.	Sri S.D. Narasimmalu Nayudu.	"	"	31--0--0
9.	Sri R. Ramachandra Rao.	"	"	31--0--0
10.	Sri D. Naga Padayachi.	"	"	31--0--0
11.	Sri C. Rajaganapathi Pillai.	Headmaster.	"	31--0--0
12.	Sri N. Kuppuswami Chetty.	Assistant.	"	31--0--0
13.	Sri V. Eliazar.	"	"	32--0--0
14.	Sri C.M. Ramakrishna Nayudu.	"	"	31--0--0
15.	Sri C. Ramachandran.	"	"	31--0--0
16.	Sri V. Jayaram Pillai.	"	"	31--0--0
17.	Sri R. Kolandaivelu Padayachi.	Headmaster.	"	31--0--0
18.	Sri K. Chakrapani Padayachi.	Assistant.	"	31--0--0
19.	Sri B.N. Vedachalam,	Headmaster.	"	31--0--0
20.	Sri P. Chandrasekhara Padayachi.	Assistant.	"	31--0--0
21.	Sri S. Veeraraghava Ayyar.	Headmaster.	"	31--0--0
22.	Sri V. Narayanaswami Chetty.	"	"	31--0--0
23.	Sri V. S. Ragethama Rao.	Assistant.	"	31--0--0
24.	Sri T. Kolandaswami.	Headmaster.	"	31--0--0
25.	Sri G. Rajanga Nadar.	"	"	31--0--0
26.	Sri A. Loganathan.	Assistant.	"	31--0--0
27.	Sri R. Chellappa.	"	"	31--0--0
28.	Sri K. Kaliaperumal Nattar.	"	"	31--0--0
29.	Sri T. Thiruvengadam Pillai.	"	"	31--0--0
30.	Sri T. S. Ramaswami Ayyar,	"	"	31--0--0
31.	Sri Bhindumadavan.	Headmaster.	"	31--0--0

32. Sri C.Parthasarathy.	Assistant.	30-1-45.	31-0-0
33. Sri T.S.Ethirajalu Nayudu.	"	"	31-0-0
34. Sri M.Srinivasa Nainar.	"	"	31-0-0
35. Sri D.S.Subramania Ayyar.	"	"	31-0-0
36. Sri R.Jambulingam.	"	"	31-0-0
37. Sri V.Seethapathy.	"	"	31-0-0
38. Sri V.A.Subramania Pillai.	"	23-1-33.	24-0-0
39. Sri R.Swamikannu Pillai.	"	"	24-0-0
40. Sri P.Narayanaswami Padayachi	"	"	24-0-0
41. Sri V.Narayanaswami Ayyar.	Headmaster.	40-1-55-2-75.	41-8-0
42. Sri V.Natarajan.	"	"	40-0-0

Women teachers.

1. Srimathi M.Jagadambalammal.	Headmistress.	30-1-45.	31-0-0
2. " G.Janaki amm.	"	"	33-0-0
3. " L.Thavameri amm.	"	"	33-0-0
4. " P.Palayammal.	"	"	33-0-0
5. " S.Thayammal.	"	"	33-0-0
6. " V.Manoranjithammal.	Assistant.	"	33-0-0
7. " G. Antoniammal.	Headmistress.	"	33-0-0
8. " M.Unnammalammal.	Assistant.	"	31-0-0
9. " Draviam Samuel.	"	"	31-0-0
10. " J.Mari Rathina bai.	"	"	31-0-0
11. " M.Nagarathinammal.	"	"	31-0-0
12. " B.Ranganayaki amm.	Headmistress.	"	31-0-0
13. " Zainabi K.S.	"	"	31-0-0
14. " V.Ranganayaki amm.	Assistant.	"	31-0-0
15. " T.Portia Ammal.	Headmistress.	"	31-0-0
16. " V.Mangalammal.	Assistant.	23-1-33.	27-0-0
17. " V.Nagammal.	"	"	27-0-0
18. " M.Sundarambal amm.	"	"	27-0-0
19. " C.Kuppammal.	"	"	27-0-0
20. " Azeeunnisabugum.	"	"	26-0-0
21. " Kyrunnisa begum.	"	"	26-0-0

22. Srimathi Pownambalammal.	Assistant.	23-1-33.	27-0-0
23. Srimathi G.Rajavalli amm.	Headmistress.	40-1-55-2-75.	41-8-0
24. Srimathi V.Maragathambalammal.	"	30-1-45.	31-0-0
25. " M.Krishnaveni.	Assistant.	"	31-0-0
26. " R.Kamatchaiammal.	"	"	31-0-0
27. " P.Krishnaveni.	"	"	31-0-0
28. " D.Wherisaraniammal.	"	"	31-0-0
29. " Grace Darling.	"	"	31-0-0
30. " A. Mary.	"	"	31-0-0
31. " P.Andal.	"	"	31-0-0
32. " Sundarabai Thanaraj.	Headmistress.	"	31-0-0

Municipal Office, Chiddalore,
Dated 21-11-47.

Commissioner & Special Officer.

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2188

12
24,256

13,402
648
14,050

3x18=54

186
72
812
239
12

1203
986
2188

Extract from the Note of the L.A. Dept. ^{in their file} re. Budget
Estimate - 1948-49 - Cuddalore Municipal
Council.

x x x x
Elementary Education Account:-
Provision is made for a contribution of Rs.16,720 (Rs.

14,720 under 'ordinary' plus Rs.2,000 under 'capital').

This is the contribution accepted for 1947-48 and may there-
fore be allowed to stand. The contribution proposed for
1948-49 is Rs.14,000 with this contribution the Elementary
Education Account for 1948-49 is expected to close with a
deficit of Rs.6,843. Pending the issue of orders on the
Elementary Education budget the contribution proposed for
1948-49 may be allowed to stand. The anticipated deficit
in Elementary Education Account can be met by a transfer
from the arrear toll compensation to the necessary extent.

x x x x

The Budget for 1948-49, as framed by the Commr. opens
with a balance of Rs.29,618 and closes with a balance of
Rs.14,494 under General acct. - ordy. after meeting a capital
expenditure of Rs.34,000 as stated above. Revised with re-
ference to the few alterations indicated in the Office note
above, the budget is expected to open with a balance of
Rs.35,085 and close with a balance of Rs.32,035 which is well
above the prescribed minimum working balance of Rs.16,600.
As the General funds do not thus require any portion of
the Arrear Toll Compensation for wiping off deficit etc.
either in the current year or in the next, the whole of
that grant of Rs.32,504 in the current year and in the next
year will be available for wiping off the deficit in the
E.E. account and for conservancy improvements.

C.No. 3598/47

page 10 f

Hb
19/2

page 60 f

page 50 f

p. 2 in p.

p. 10 f.

B.E. 1948-49 - E.E. Fund - Mcl. cl.

Cuddalore - Orders passed.

From The D.P.O. R.O.P. No. 64 B3/47-48 d 10-1-48

Order No. 320 Education, dated, 19/2/48

The Govt. pass the following order on the R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the Mcl. cl. Cuddalore.

2. R.E. for 1947-48. (i) The Council is permitted to raise the provision made under the head "Expenditure - Ordinary" from Rs. 46,690 to Rs. 49,560.

(3) B.E. for 1948-49. In order to avoid a deficit in the E.E. Fund the Council should adjust a sum of Rs. 6843 from the Arrears Toll Compensation grant likely to be sanctioned to the Council in the next year.

4. The sanctioned budget for 1948-49 will be as shown in the annexure.

5. An extract of the remarks of the D.P.O. in paras. 5 to 7 of his endorsement read above is communicated to the Commr. for information and necessary action.

Uth
27.1.48

OSM
28/1/48

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28/1/48

To The Commissioner,
Cuddalore Rly.
Through the C.M.C.
(With a copy of paras.
5 to 7 in p. 10 f.)

Annexure. P.T.O.

" D.P.O. ✓
" Examr. G.H. Aech ✓
" L.A. Dept. ✓
23/2/48

Revenue		Expenditure	
	Rs.		Rs.
Opening balance.	2627 ✓		
<u>Receipts.</u>		1. <u>Staff.</u>	
Education Tax.	8550 ✓	Salaries and allowances	43380 ✓
Other receipts.	70 ✓	Masters	1560 ✓
Govt. grant.		Contribution to P.F.	710 ✓
(1) Under section 37	8500 ✓	Education Tax collection	
of the E.E. Act.		Charges.	
(2) Under proviso to		2. <u>Contingencies and</u>	
section 37 of the Act.	10180 ✓	<u>Equipment</u>	
(3) Amount to be adjusted		Contingencies	
from the arrears Toll		House rent	1420 ✓
Compensation grant	6843 ✓	Other items	1750 ✓
(4) Contribution from		<u>Equipment.</u>	
the Lf. funds.	14000 ✓	Furniture and	
Deduct		apparatus	300 ✓
Refunds	- 50 ✓	Literary books and	50 ✓
Total	48093 ✓	maps.	
		Other items.	50 ✓
		3. Repairs to buildings.	1500 ✓
Total including	50720 ✓	Total.	50720 ✓
opening balance		Closing balance	Nil

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28/1/68

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C.No. 3598/47
page 10 f

page 5 c f

L.O. 666 Edu
27.3.68
not put up

page 9 c f

p. 5 c f.

p. 26 g (2)

p. 29 g (2)

M'm
p. 19 c f

page 6 c f

p. 26 g (2)

B.E. 1948-49 - E.E. Fund - Mcd. cl. Cuddalore.

From The D.P. 9. R.O.P. No. 64 B3 47-48 d 10.1.68

The R.E. for 1947-48 and The B.E. for 1948-49 of
The E.E. Fund of The Mcd. cl., Cuddalore, call for The
following remarks.

2. R.E. for 1947-48. (i) The credit Taken
under the head " Education Tax " is Rs. 8550 as
against Rs. 10,810 in the sanctioned budget. Prior
to 1-4-47 the Council was levying Education Tax
on agricultural lands, at 18 p. p. a. on the annual
value under section 81(4) of The M.D.M. Act. But
with reference to the orders issued in G.O. No. 552 Edu
dated, 19-3-47 the education Tax on these lands is levied
from 1-4-47, at 1 p. p. a. on the annual rentals, under
section 81(2) of The M.D.M. Act. The decrease in the
receipts is the result of the change in the basis of
assessment.

(ii) The credit Taken under the head " Govt.
grant under section 37 of The E.E. Act " is Rs. 11030
as against Rs. 8350 in the sanctioned budget. This
is with reference to the actual amount of education Tax
realised in 1946-47 and the refunds made in that
year. The credit Taken may be allowed to stand.

(iii) With reference to the orders issued in
Memo. No. 65189/47-2 C1 Edu-d 30.10.47 The contribution
from the General funds has been raised from Rs. 14,170
to Rs. 14,720. L.A. have agreed to this contribution.

(iv) The credit Taken under the head " Receipts
Capital - Contribution from the Lf. Account " is the same
that are in the sanctioned budget.

(V) Provision has been made for the payment of p. 6cf
revised scales of pay to the E.E. staff. The arrears x p. 9cf
pay have been disbursed.

(VI) The provision made under the head "Expenditure-
Ordinary" is in excess of that made in the sanctioned p. 7cf
budget. The increase is mainly due to the introduction
of revised scales of pay and may be approved.

(VII) The R.E. closes with a surplus of Rs. 2627. p. 7cf

3. B.E. for 1947-49. (i) The credit taken under
the head "Educational Taxes" is the same as in the Revised p. 5cf
Estimate for 1947-48.

(ii) The credit taken under the head "Govt. grant
under section 37 of the E.E. Act" is liable to revision p. 5cf
with reference to the actual amount of the Tax realised
and adjusted to the E.E. Fund in 1947-48.

(iii) The contribution from General Funds is Rs. 14,000 ✓ p. 5cf
as against Rs. 13,000 provided in the budget for 1942-43 ✓
L.A. have agreed to this contribution. M'ap. 19cf

(iv) Provision has been made for the payment of annual
increments in the revised scales of pay to the E.E. staff. p. 10cf

(v) The budget is expected to close with a
deficit of Rs. 6843, which is mainly due to the decrease
in the receipts under the head "Educational Tax" and
"Govt. grant" under section 37 of the E.E. Act" and the
increase in expenditure on the introduction of revised
scales of pay. In order to avoid the deficit, the
Council may be asked, as suggested by L.A., to
adjust to the E.E. Fund a sum of Rs. 6843 from
the Arrear Toll Compensation grant that is likely
to be sanctioned to it in 1948-49.

4. No subsidy was paid to the Council towards
the payment of dearness allowance to the E.E. staff either
in the current year or in 1946-47. For want of funds
the Council has not yet been permitted to grant

advance increments in the revised scales of pay to the
E.E. staff - vide the order on page 10 n.f. of G.O. No. 123 Edn.
d. 27-1-47.

S. A. draft order is submitted below for
L.A. may see before issue.

25/1/48 S. A. 27/1/48

LA Deptt
Bund II

Please see the note of E.S.P.H. above.

The contribution provided from the general
Account to E.E. Act is the same as that
agreed to in the General Fund budget
viz Rs. 14,720 (body) + Rs. 2,000 (capital)
in the R.E. for 1947-48 and of
Rs. 14,000 in the P.E. for 1948-49.

E.S.P.H. proposes to utilise a sum of

E.S.P.H. No. No.
3598-121
29.1.48



'P' an
p. 19cf

Rs 6843 from the arrears toll compensation
likely to be sanctioned in 1948-49 to cover the
anticipated deficit in the P.E. for 1948-49 of
P.E. Fund. This has already ^{been} agreed to in this
report.

The draft order below may be perused and
file returned to E.P.H.

to
17/2/48
16.2.48

11.2.48

11.2.48
E.P.H.
E.P.H. (C)



11/2

The draft may issue
17/2/48

Letter 3895-1 Bond II
11/2/48