

Education and Public Health

(1949) Department.

SERIES.

Ms.

G.O. NO. 1973 Edn.

Dated 17-6-1949.

*closed
in
copy*

[Despatch Abstract.]

B.E. for 1949-50-E.E.Fund- ML. Cl. Gudiyatham -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.
Co.	2464	Edu.	1.8.1948				

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

R.O.P.NO.58-B.3/48-49 Dated 28-1-49

for

Elementary Education Fund - Budget Estimate for 1949-50
Municipal Council, Gudiyattam - Submitting.

Ref: Letter B.1.7569/48 dated 10-1-49 from the Commissioner.

Submitted.

2. Revised Estimate for 1948-49: The expenditure is in excess of the Budget allotment and the sanction of the Government is therefore necessary.

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

4. Accommodation is reported to be inadequate generally.

5. Equipment is also reported to be inadequate in respect of 11 schools.

6. As regards the transfer of teachers the Commissioner may be instructed to forward copies of orders to the Deputy Inspector of Schools for information.

7. Leave salary and Dearness allowance are paid.

D. P. Sankar

for Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department.

RVR 31/1/-

Chairman,
Municipal council,
Gudiyattam.

5
8/1/48

[Faint, mostly illegible text on a torn piece of paper, possibly a receipt or ledger entry.]

RECEIPTS.

Actuals for 1947-48.	Revised estimate for 1948-49.	Head of a accounts.	Budget esti- mate for 49-50
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ORDINARY.

3855	Nil ✓	opening balance.	Nil. 3 4
12748	13330	1. Education tax. Gross collections.	13460
904	920	Deduct collection charges.	890
11844	12410	Net:	12570

305	300	2. Fines & penalties under the Ely. Edn. Act.	
10	30	3. Income from investments.	
3516	4233 ✓ (4230)	4. School fees.	300
7018	7020 ✓	5. Contributions.	30
11918	11910	6. Other receipts.	4233
17360	31450 ✓	7. Government grant	4250
		i) Under sec. 37 of the Ely. Edn., Act.	7020 ✓
		ii) Under proviso to sec. 37 of the Ely. Edn., Act.	Nil.
		To wife off deficit.	18 330
		8. contribution from General account.	38330 ✓

56	150	9. Investments realised.	
600	6900	10. Advance recovered.	
51315	60300 ✓	Deduct refunds.	(-) 150
	61223	Deduct amount transferred to capital.	(-) 1000
		Total.	61350

CAPITAL.

600	6900	1. Govt. grant.	
600	6900	2. Contributions.	
51915	67200	3. Loans.	
58770	67200 ✓	4. contribution from Genl. acct. ordinary.	1000
	68123	5. Investment realised.	1000
		6. Add amount transferred from ordinary.	62350
		Total.	62350
		Total receipts ordinary & capital.	62350
		Grand total including opening balance.	62350

38330
20000
18330

68123
68120
3

15

43223

43223

Actuals for 1947-48. Revised estimate for 1948-49. Head of account. Budget estimate for 1949-50.

ORDINARY.

29328	32140	1. staff master - salaries.	33270	52380
14566	19640	dearness allowance.	19110	
334	630	clerks & servants-salaries.	640	1850
450	850	dearness allowance.	910	
1245	1440	contribution to Provident fund.	1560	
		Travelling allowance.		
		Stipend for teachers sent for training.		
	920	Collection charges	890	
		2. Contingencies and equipment.		

CONTINGENCIES.

2270	2530	House rent.	2670
1754	1750	Other items.	1840
		Equipment.	
	100	Furniture & apparatus.	250
	100		
	200	Library books and maps.	100

OTHER ITEMS.

611		3. Prizes & scholarships.	
		4. Repairs to buildings.	1000
2111	1120	5. Interest on & repayment of debt.	
677		6. Investments realised.	
		7. Fund of Govt. grant.	
4824		8. Contributions.	

Total

59170	60300		61350	62240
	61220			

CAPITAL.

600		1. Lands & buildings.	
		2. Equipment.	1000
	6900	3. Furniture & apparatus.	
		4. Library books & maps.	
		5. Investments made.	
		6. Other items.	

Total expenditure Ordinary & capital.

600	6900		1000	
58770	67200		62350	63240
	68120			

Grand total including closing balance

58770	67200		62350	
	68120			

COMMISSIONER,
GUDRIY JYAM MUNICIPALITY.

5/7/49

by Aug

63240
43226
20,014

EXPLANATORY MEMORANDA.

Revised Budget estimate for 1948-49.

RECEIPTS.

A sum of Rs.13330/- is anticipated as gross receipts under the education tax. The difference between the actuals and the Revised estimate receipts is due to the fact that the rental value of many buildings which were under assessed have since been properly fixed and assessed with retrospective effect under rule 4 of schedule IV of the Madras District Municipalities Act. The net education tax anticipated amounts to Rs.12410/-

A sum of Rs.4230/- is taken as grant under section 37 of the Elementary Education Act worked out on the basis of receipts realised during the year 1947-48 as per instructions issued by Government in G.O.No.580 Edn., dated 6-4-45. The entire grant under the Arrear toll compensation grant is proposed to be utilized for wiping off the anticipated deficit as per instructions in para 9 of G.O.No.1097 L.A., dated 2-6-48. In addition to this, a sum of Rs.14,771/- is to be transferred from general account as contribution for wiping off the deficit.

EXPENDITURE.

Owing to the introduction of revised rates of dearness allowance as per Government rates, there is an increase in the expenditure. Owing to the opening of a new school and also appointment of additional teachers in the existing schools due to increased strength, the expenditure has increased.

The Rates of the Schools have been raised during the year.

CAPITAL.

A sum of Rs.6900/- has been provided for the expenditure incurred in connection with the supply of furniture to all the elementary schools.

P.T.O.

BUDGET ESTIMATE 1949-50

RECEIPTS.

A sum of Rs.13460/- is anticipated during the year as gross receipts under Education tax.

A sum of Rs.4250/- is anticipated as grants under sec.37 of the Act.

A sum of Rs.38,330/- has to be transferred from General account to balance the receipts and expenditure.

Capital - No receipts.

EXPENDITURE.

Owing to the abnormal expenditure on Elementary education, it is proposed to abolish 2 Muslim schools of Gopalapuram. No further increase of teachers could be made for the above reason.

As the house rent of some schools have been raised, there is an increase in the house rent.

CAPITAL:- A sum of Rs.1,000/- is provided for the supply of furniture to the schools.

COMMISSIONER,
GUDIYATTAM MUNICIPALITY.

PARTI ULARS OF GRANT TAKEN CREDIT UNDER THE ELEMENTARY EDUCATION ACCOUNT.

Revised estimate for 48-49. Budget Estimate for 49-50. Authority.

Grant under sec.37 of the Mly.Edn. Act.

4230

4250

G.O.No.2365 Edn., d/ 17-9-48.

Grant under proviso to sec.37 of the Mly.Edn. Act.

7020

7020

G.O.No.1584 Edn., d/ 18-6-48 & G.O. No.1673 Edn., d/ 30-6-48.

Commissioner,
Gudiyattam Municipality.

PARTICULARS OF CONTINGENT CHARGES.

Year.	House rent.	Furniture.	Library books & maps.	Others.
1947-48.	2270	Nil		2365
1948-49	2530	..		1750
1949-50.	2670	250		1840

COMMISSIONER,
GUDIYATTAM MUNICIPALITY.

1. No. of schools on the date of submission of the budget.	No. of schools having the 8th std., as the highest class.	1
	No. of schools having the 5th std., as the highest class.	15
	No. of schools having the 3rd std., as the highest class.	2
	Total	<u>18</u>

2. Total No. 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 teachers in each scale.

Woman teachers.	scale of pay.	No.
Secondary grade.	40-1 $\frac{1}{2}$ -55-2-75	2
Higher grade.	30-1-45	23
Lower grade.	23-1-33	1
<u>Men teachers.</u>		
Secondary grade.	40-1 $\frac{1}{2}$ -55-2-75	1
Higher grade.	30-1-45	49
Lower grade.	23-1-33	1
		<u>82</u>

12

3. No. of additional teachers proposed to be
employed in

(i) Existing schools. 2 Nil

(ii) schools to be newly opened during
the ensuing year and their scales
of pay. Nil.

4. 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 pro-
posed scales of pay and the extra pro-
vision made for the purpose. No such proposal.

S.M. S.
COMMISSIONER,
GUDIYATTAM MUNICIPALITY.

S.
7.11.48

BOYS' SCHOOLS.

1.	Varadachar.	Asst. Ely. School.	30-1-45	31	372	-	19	228
2.	P. M. Kuppusami Chetty.	"	"	31	372		19	228
3.	A. E. Narayanasami.	"	"	32	386	24	19	228
4.	A. S. Gopal.	"	"	33	398	25	19	228
5.	P. Varadarajan.	"	"	34	398	25	19	228
6.	M. Govindasami Chetty.	"	"	34	410	26	19	228
7.	K. Rangasami.	"	"	35	374		19	228
8.	C. Gengadaram.	"	"	31	374		19	228
9.	I. Mohan Chetty.	"	"	32	374		19	228
10.	M. Ramasami.	"	"	31	374		19	228
11.	R. Balasundaram.	"	"	32	374	26	19	228
12.	S. S. S. S. S.	"	"	33	374	23	19	228
13.	V. R. Ramachar.	"	"	32	384	26	19	228
14.	S. Ponnusami Mdr.	"	"	35	422	26	19	228
15.	P. R. Krishnasami.	"	"	36	422	26	19	228
16.	M. Ramalingam.	"	"	36	434	27	19	228
17.	P. Basayya.	"	"	37	386		19	228
18.	Meer Azimuddin.	"	"	32	372		19	228
19.	M. A. Rajack.	"	"	33	398	25	19	228
20.	T. P. Gengadara Mdr.	"	"	34	384	24	19	228
21.	Ramabadrar.	"	"	34	410	26	19	228
22.	G. T. Subramanian.	"	"	35	386		19	228
23.	A. Krishnaswami Chetty.	"	"	32	386		19	228
				33	434	27	19	228
				36	434	27	19	228
				37				



				-11-	-12-			
	S. Ranga Pillai.	Asst. Hl. School.	30-1-45	36	434	27	19	228
24.	K. K. K. K. K.			37	422	26	19	228
25.	T. Narayana Rao.			35	422	18	19	228
				36	386	18	19	228
26.	V. Anandachandra Pillai.			32	386	24	19	228
				33	386	24	19	228
27.	P. V. Doraiswami.			32	386	24	19	228
				33	386	24	19	228
28.	K. A. Devarajulu Maidu.			35	420	26	19	228
29.	M. Munisami Chetty.			31	310	26	19	228
30.	Gavalappa Chetty.			35	422	26	19	228
				36	422	26	19	228
31.	T. Abdul Rahman.			35	422	26	19	228
				36	398	25	19	228
32.	Abdul Wajid Quarashi			34	398	25	19	228
				33	398	25	19	228
33.	Abdul Hafeez.			34	398	25	19	228
				32	386	25	19	228
34.	Gyed Imam			33	398	25	19	228
35.	Abdul Wahid K. Quarshi.			34	398	25	19	228
				43	524	35	22	264
36.	Gamboornan Yesudoss.			44	482	35	22	264
				41	482	35	19	228
37.	K. A. Perumal.			31	372	35	19	228
38.	Gomasundaram.			31	372	35	19	228
39.	K. Munisami.			31	372	35	19	228
40.	Senthamarai Kannan.			31	372	35	19	228
41.	Greenivasan.			36	434	27	19	228
42.	P. Ponnusami.			37	410	26	19	228
				34	410	26	19	228
43.	K. N. Perushotham.			35	398	25	19	228
				34	398	25	19	228
44.	K. Pichandi.			32	386	24	19	228
				33	386	24	19	228
45.	V. K. Nagaraja Rao.			32	386	24	19	228
				33	386	24	19	228
46.	S. Vajiravel.			32	386	24	19	228
				33	386	24	19	228
47.	A. K. Veeraraghavan.			32	386	24	19	228
				33	386	24	19	228
48.	G. R. Rangiah.			32	386	24	19	228
				33	386	24	19	228
49.	P. Balasundaram.			31	374	24	19	228
				32				

32 398

20644

CHOCLET.

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30-1-45

40-1-55-2-75

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			34		
			31	372	
		"	32		
		"	30	360	
		"	41	494	
		"	42		
		"	32	386	
		"	33		24
		"	32	386	
		"	33		-
		"	36	484	
		"	37		27
		"	34	410	
		"	35		26
		"	32	386	
		"	33		24
		"	31	372	
				<u>11813</u>	<u>770</u>
		Total.			
				20644	791
				11813	770
		Total Boys		<u>32457</u>	1561 or
		Total girls		813	1560.
		Leave allowance.		<u>33270</u>	

S
7/1/49

Commissioner

NOTE TO THE COUNCIL.

Budget estimate Gadiyattan Municipality - 1949-50.

REVISED BUDGET ESTIMATE FOR 1948-49.

General Account.

Ordinary.

Receipts:-

1. The year opened with a balance of Rs. 3149.
2. The actual receipts during the first three quarters of 48-49 amount to Rs. 20,774-5-0 and hence a credit of Rs. 32000/- only is taken under the head compensation under the provisions of the Madras Entertainment tax act. The amount of Rs. 45,000/- ordered to be taken credit of under this item in G.O. No. Ms. 374 L.S., dated 1-2-48 could not therefore be taken as receipts for the year 48-49 in the revised budget.

3. Only a sum of Rs. 2592-12-0 has been realized towards surcharges on transfer of property for the period ended with 30-6-47 and hence a sum of Rs. 10,000/- has been taken credit in the revised estimate as against Rs. 9,200/- ordered to be taken credit of in the G.O. referred to above.

4. The rate of school fees in the Municipal High School has been ^{in accordance} reduced with effect from 1-7-48 in G.O. No. Ms. 2437 dated 24-9-48 and a total of Rs. 5,500/- is anticipated during the year.

5. The gross receipts amount to Rs. 2,67,042/- and Rs. 2,80,076/- estimated in the budget for 48-49.

6. TRANSFER TO OTHER ACCOUNTS: There was no provision for any capital expenditure in the budget. But the council has committed or has proposed to commit the following capital expenditure in the year for which provision has been made in the revised budget estimate.

Purchase of chairs for councillors.	Rs. 600
Purchase of typewriter.	300
Aerial waste, etc.	390
Construction of urinal in Municipal High School.	560
Radio amplifier and other equipment.	640
Construction of tiled shed in the market.	350
Amount of subsidy for construction of the Municipal High School building.	2000
Refunded grant for 1947-48.	1000
Home place.	1000
Light oil drums.	1000
Light bins.	1000
Iron railings.	1000
Evening school.	1000
Hand pump.	1000

tioned in the budget for the year 48-49 and against the statutory contribution of Rs.10,210/- fixed by Government.

8. The contribution to the lighting account has also to be increased from Rs.12,790/- to Rs.14,020/- owing to the increased expenditure on lighting. This is due to the increase in the number of lights in the town.

9. A sum of Rs.4,230/- is provided for transfer to the water supply and drainage account towards Hospital savings.

10. The net receipts under the general account ordinary work out to Rs.2,07,790/- as against Rs.2,42,404/- worked out in the budget for 1948-49.

EXPENDITURE:-

11. The anticipated expenditure as per the revised budget estimate comes to Rs.2,08,300/- as against Rs.1,91,960/- provided in the budget estimate for the year. The following are the reasons for the increased expenditure.

1. Payment of dearness allowance to the staff at the present government rates.

2. Appointment of 1st rd clerk in the Municipal High School.

3. Opening of a middle school and appointment of teachers therefor.

4. Appointment of additional teachers in the Municipal High School.

5. Increased taxation under the M.V. Act resulting in the payment of enhanced fees for the motor lorries.

6. Appointment of an additional staff and ayah.

7. Increased purchase of milk for the child welfare centre.

The revised estimate is expected to close with a balance of Rs.2,539/-.

BUDGET ESTIMATE FOR 1949-50.

12. 95 per cent of the total demand under the taxes is taken during the year. The rate of vacant site tax was increased with effect from 1-10-48 as ordered in G.O.No.1278 L.S., dated 24-9-48.

13. For the year 1949-50, the revised budget estimate only shows a sum of Rs.2,000/- for the Madras Entertainment Tax. It is suggested that a sum of Rs.10,000/- should be provided for the same. The balance of Rs.8,000/- has been taken credit of in the budget.

14. A sum of Rs.2,500/- from the sale of coconut husks and a grant of Rs.1,110/- for the maintenance of the child welfare centre are taken credit during the year 49-50.

15. The total demand of Rs.2,08,300/- for the year 49-50 is expected to be met by the net receipts of Rs.2,07,790/- and the balance of Rs.510/-.

1. contribution to the lighting account. Rs.14,550/-
2. Contribution to the M.V. Fund. 40,770/-
3. Water supply and drainage account 4,220/-

17. The net receipts after making the above contributions work out to Rs.2,04,540/-.

EXPENDITURE:-

18. The anticipated expenditure under ordinary works out to Rs.2,31,190/- as against the anticipated expenditure of Rs.2,08,300/- under the revised budget estimate for 48-49. The increase in expenditure is due to the following:-

1. Filling up of the vacant posts of Overseer and Town Planning Staff.
2. Filling up of the vacant post of headmaster, and drawing master and teachers in the middle school.
3. Appointment of an additional clerk in the Municipal Office to cope up with the increased volume of work.
4. Appointment of one masonry and 4 coolies throughout the year for Anti Malaria work.
5. Opening of another child Welfare Centre on the other side of the river in a rented building.
6. Appointment of 6 more private scavenging menials.

19. All obligatory items of expenditure have been provided. No provision for the appointment of additional teachers in the elementary schools and for any capital expenditure is made in the Budget.

20. The budget is expected to close with a deficit of Rs.24,011 against the minimum closing balance of Rs.12,933/-.

Owing to the above heavy deficit in the general account, provision for the following expenditure could not be made in the budget.

ORDINARY:-

1. Appointment of supervisor for elementary schools and additional teachers in the existing elementary schools.
2. Construction of additional huts for scavenging menials.
3. Construction of shade in the burial grounds.
4. Formation of park on the tank bund.
5. Appointment of a 4th clerk in the Municipal High School as suggested by the headmaster.
6. Appointment of additional physical training instructors and third Hindi Pandit in the Municipal High School as suggested by the headmaster.
7. Provision for the introduction of wood craft in the Municipal High School and the Middle School.
8. Appointment of peon to the vacinatrix as suggested by the Health Officer.
9. Appointment of a Health Visitor as suggested by the Municipal Health Officer.
10. Appointment of 12 private scavenging thotties as per Health Officer's suggestion. (Provision has been made for the appointment of 6 menials only in the budget)

CAPITAL:-

11. Construction of council hall with full equipment & electrical fittings. 11,500/-



12. Metalling of unmetalled roads. 5,000/-
13. Construction of side revetments to roads. 10,000/-
14. Construction of lorry shed. 5,000/-
15. Purchase of dust bins. 2,000/-
16. Purchase of night soil drums. 1,600/-

21 The contribution from the general account to the elementary education fund account is very heavy. The statutory contribution is only Rs.10,210/-. Against this, the council has to pay a contribution of Rs.40,770/- i.e. nearly 4 times the statutory contribution for the budget year 1949-50, even though no provision has been made for the appointment of additional teachers to any of the schools in the year. The heavy contribution affects adversely the execution of even the ordinary amenities to the public. It is therefore suggested that the following uneconomic elementary schools may be closed for good.

1. Gopalapuram Muslim Girls' School.
2. Gopalapuram Muslim Boys' School.

This will result in a savings of Rs.3,000/- in a year.

In this connection, I may be permitted to point out that the council in C.R.No.438 dated 22-11-48 has resolved that it does not propose to increase the tax still further.

22. The following suggestions are commended to the council for adoption to increase the revenue of the council.

1. The rate of fees for slaughtering a sheep or goat in the municipal slaughter house may be increased from 4 annas to 6 annas. This will fetch an additional revenue of about Rs.1,000.

2. The collection of fees for buses in the Municipal bus stand is at present farmed out. The previous auction bid lists reveal that for want of effective bidders one man has monopolised this contract and the bid is very low. At the rate of 30 buses on an average for a day the total income works up to Rs.2,700/- for a year. But the highest bid for 1948-49 was only Rs.1,200/-. It is, therefore, suggested that the bus stand fees may be collected departmentally. This will fetch an additional revenue of about 1,000/- excluding the collection charges.

3. No fees have been fixed for licensing the sale or exposure for sale of any animal or article in or on any public street or part thereof under section 270 read with section 321 of the Madras District Municipalities Act. If approved the following rates may be approved.

1. One anna per diam for area of 8 sq.ft. or less.
2. Two annas per diam for an area of more than 8 sq.ft. and less than 16 sq.ft.
3. Four annas per diam for an area of more than 16 sq.ft.

23. As the budget is expected to close with a heavy deficit all the schemes involving capital expenditure have to be put off for better times or the council should apply for loans for execution of the schemes.

The abolition of the 4th and 5th classes in the Municipal High School from the next school year has also to be considered with reference to the Proceedings Rec.No.502-B/48 dated 21-8-48 of the Divisional Inspector of Schools. The abolition of these classes in the next year will result in a loss of Rs.3,490/- as the teachers will have to be paid for 4 months

in the budget year till the end of the school year. From the school year 1950-51 the extra expenditure of Rs.1,720/- which is now spent in excess over the receipts in the maintenance of these classes will be savings.

24 It is observed that the demand under property tax is very low in this municipality when compared with the high rate of taxation levied in this Municipality. The reason is found to be due to the fixation of inadequate rental values. To set right this and to avoid leakage of revenue under taxation, it is suggested that a special revision of the assessments may be taken up and given effect to with effect from 1-4-49 with the sanction of Government, as the quinquennial revision was brought into force with effect from 1-4-46. If this suggestion is approved, an additional revenue of at least Rs.15,000/- is expected.

25 The suggestions of the Council, if any, to improve its financial position for wiping off the anticipated deficit are solicited.

SP.G.Kthirajulu Naidu,
24-12-48.
COMMISSIONER.

(True copy)

Commissioner,
Gudiyatham Municipality.

Sd/-
7.1.49.

22

Proceedings of the Gudyattam Municipal Council
its Urgent meeting held on 30-12-1948.

Council resolution No. 624 dated 30-12-48.

Read the revised Budget estimate for 1948-49 and budget estimate for 1949-50.

Resolution:- Note of the Commissioner was read. Resolved to obtain loan from the Government for the items 1, 2 and 4 under capital expenditure in para 20.

Resolved to abolish the 4th Class in the Municipal High School from the school year 1949-50.

With the above modifications the note of the Commissioner is approved and the Budget passed. 12

D. P. K. Gengadara Mudaliar,
Chairman.

(*true extract)

GEM
Commissioner.

5
7.14

19. The R.E. for 1948-49 provides for a contribution of Rs.31,450/- and the B.E. for 1949-50 provides for a still higher contribution of Rs.38,330/- from the General Account to the Elementary Education Account (besides the adjustment to the latter account of the entire A.T.C. sanctioned this year) as against the standard contribution of Rs.10,210/- and a contribution of Rs.20,686/- fixed in the orders on the E.E. budget for 1948-49. The General funds cannot afford such large contributions. However, as according to the R.E., the General Account will have a small balance of Rs.2,639/- at the close of the current year, even after making a contribution of Rs.31,450/- to the E.E. Account, the provision may be allowed as a special case. In 1949-50, the General funds cannot make the contribution proposed without itself running into a deficit of more than Rs.18,000/- . The contribution in ~~making~~ 1949-50 may therefore be reduced by Rs.20,000/- at least. This will enable the General funds to have a small balance of Rs.1,189/- at the close of 1949-50, against the required minimum balance of Rs.13,200/-. As remarked in connection with the last budget, E & P.H. have to consider the means of balancing the E.E.Ac

On the basis of the present budget, the financial position of the council is not satisfactory. The General fund work at a small deficit of Rs.1,450/-. The aggregate rate property tax in the Municipality is already 25% per year there is no scope for further increase. The only prospect balancing the account lies, therefore, in some small increase in revenues which the commissioner expects from a revision of the existing assessments.

EDN & P.H. DEPT. (C1)

Paragraph 19 above: Contribution from General Funds to

E.E. Account: - Pending orders on the E.E. Budget the proposed contribution may stand.

J.B.N.

14.2.49

28 P.H. (C) Deptt.

Sub: B.E. for 1949-50 - E.E. Fund - Mt. cl. Gudiyattam

Orders passed.

Ref. From the Comm. Gudiyattam Mty. No. 7569/d. 12-1-48

From the D.P.I. No. 58-83/48-49, dated 28-1-49.

Order No. 1973 Edn. dated 17.6.49

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

2. R.E. for 1948-49: (i) The Credit taken for a Govt. subsidy of Rs. 4230 under Sec 37 of the E.E. Act should be raised to Rs. 4233.

(ii) The Cl. is permitted to increase the provision made under the head 'expenditure - Ordinary' from Rs. 56660 to Rs. 61220.

(iii) Revised with reference to the above order the R.E. for 1948-49 will close with a balance of Rs. 3.

3. The B.E. for 1949-50 is anticipated to close with a large deficit of Rs 20,014. The Govt. consider that atleast a portion of this deficit should be met by increasing the rate of edun. tax.

(1) Under sub section (2) of Sec. 35 of the Madras Elementary Education Act, 1920, as amended, the Govt. direct the ml. cl. Syndicate to alter the rate of edun. tax from 4% to 5 1/2% per annum with effect from 1-10-1949. The Commr. is requested to report at an early date the actual closing balance on 31-3-1949.

4. The Sanctioned Budget for 1949-50 with the as shown in the annexure below.

5. An extract of the remarks of the D.P.I. in paras 4 to 6 of his ltr. Read above is communicated to the Commr. for information and necessary action.

h.s.b.
26/5/49
27/5/49
11/6/49

*Amending for
sum 1949-50
22/6*
To
The Commr. Syndicate
Uthar. C.M.C.
1 with an extract of
paras 4 to 6 of p.1. of
The D.P.I.
The Exr. V. P. A. A.
L. A. D. A.
1. J. C.

Opening balance (as revised)	3	Rs.	EXPENDITURE.	Rs.
<u>RECEIPTS:</u>			<u>1. STAFF:</u>	
1. Education tax. ...	157	60	Salaries & allowances.	52380
2. School fee	300		Masters	1550
3. Other receipts....	30		Clerks and Servants.	1560
4. Govt. grant. ...			Contribution to P.F.	890
(i) Under section 37 of the E.E. Act...	4233		Edn. tax collection charges.	
(ii) under the proviso to sec. 37 of the Act. ...	7020		<u>2. CONTINGENCIES & EQUIPMENT</u>	
(iii) Compensation for the loss of education tax levied as surcharged on profession tax. ...			Contingencies	2670
(iv) Adjustment from the A.T.C. grant.			House rent	1840
4. Contribution from the General Funds	18330		Other items.	
DEDUCT Refunds.	(-) 150		<u>Equipment.</u>	
Amount transferred to capital.	(-) 1000		Furniture & apparatus	250
TOTAL. Ordinary.	44723		Library books and maps.	100
			Other items.	
			3. Prizes and scholarships.	1000
			4. Repairs to buildings.	
			TOTAL	62240
<u>CAPITAL.</u>			<u>CAPITAL.</u>	
Amount transferred from Ordinary.	1000		Lands & buildings	
Total ordinary & Capital.	45723		Furniture & apparatus	1000
Total including Opening balance.	45726		Total (ordinary and capital)	63240
			Closing balance.	(-) 17514

27/5/49
63240
45726
(-) 17514

61

$$\frac{31}{16}$$

From
 SECRETARY TO GOVERNMENT
 ASSISTANT SECRETARY
 Municipal Corporation
 Gudiyattar.
 21 JUL 1940
 EDUCATION AND PUBLIC HEALTH DEPARTMENT
 Recd. A

The Secretary to Government,
Education Department,
MADRAS.
Through
The Chairman, Municipal Council,
Gudiyattam.

Sir,

7253
p. 289 of (J)
p. 2 wife

2) Council resolution No.221 dated 22-7-49.

win

26/7/19

Commissioner.

P.T.O.

32/

Proceedings of the Gudiyattam Municipal Council passed at its meeting held on 22-7-49.

Council resolution No. 221 dated 22-7-49.

Read G.O.No. Ms. 1973 Edn., dated 17-6-49 directing the Municipal Council to the increase in the rate of levy of education tax on properties other than vacant sites from 4% to 5% per annum with effect from 1-10-49.

Resolution:- As 90% of the population of this town is hand loom weavers and this industry is now dull, and the percentage of tax is already 25 and as this council ~~thinks~~ considers that further increase in the rate of taxation by 1% cannot be borne by the Public, it does not agree to increase the rate of tax.

SD. P.K. Gengadara Mudaliar,
Chairman.

(True extract)

M. S. S. S. S.
Commissioner.

Urgent:

From

Sri A.K. Raghavan, B.A.B.L.,
MUNICIPAL COMMISSIONER,
GUDIYATTAM.

LOCAL ADMINISTRATION DEPARTMENT.

To

The Secretary to Government,
Education Department, Madras.
Through
The Chairman, Municipal Council,
GUDIYATTAM.

Roc. A1-5257/49 dated 24-8-49.

Sir,

Tax - Property tax - Increase in the rate of education tax from 1-10-49 - Orders on the council resolution - solicited.

Ref:- 1) This office letter Roc.No. A1-5257/49 dated 26-7-49.
2) Reminder letter Roc.No. A1-5257/49 dated 10-8-49.

I solicit early orders as the necessary notifications for the levy of the tax proposed to be given effect to from 1-10-49 has not yet been published.

VM. 24/8.p.

Forwarded.

G. S. S. S. S.
CHAIRMAN. 24-8-49

Nashwanan C. S.
COMMISSIONER.

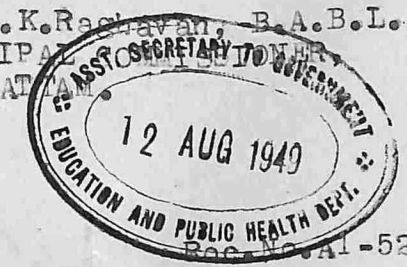
32(2)

32(2)

LOCAL ADMINISTRATION DEPARTMENT.

From
Sri A.K. Raghavan, B.A.B.L.,
MUNICIPAL
GUDIYATTAM.

To
The Secretary, to Govt.
Education Department,
MADRAS.
Through
The Chairman, Municipal Council,
GUDIYATTAM.



61210

Roc. No. A1-5257/49 dated 10-8-49.

Sir,
Tax - Property tax - increase in the rate of education tax
from 1-10-49. Orders on the council resolution - solicited.
This office Roc. A1-5257/49 dated 26-7-49.

I solicit early orders.

In this connection I invite your kind attention to this office
Roc. No. A1-1953/49 dated 7-4-49 submitted with reference to G.O.
M.S. No. 1606 Edn., dated 22-6-48 and also solicit instructions.

pr. 57530/11/8.a.

Forwarded.
/s/ Minis
CHAIRMAN, delegate.

Narayanan
COMMISSIONER.

11/8/49

LOCAL ADMINISTRATION DEPARTMENT.
To
The Secretary to Government,
Education Department, Madras.
Through the Chairman, Municipal
Council, Gudiyattam.

From
Sri A.K.Raghavan, B.A.B.L.,
Municipal Commissioner,
Gudiyattam.

LOCAL ADMINISTRATION DEPARTMENT.
Re The Secretary to Government,
Education Department, Madras.
Through the Chairman, Municipal
Council, Gudiyattam.

Roc.No.A1-5257/49 dated 7-9-49.

Sir,

Tax - Property tax - increase in the rate of education tax
from ~~10~~ 1-10-49 - orders on the council resolution - solicited

Ref:- 1. This office letter Roc.No.A1-5257/49 dated 26-7-49
and reminder letters Roc.A1-5257/49 dated 10-8-49 and 24th 8/49.

I solicit early orders.

VM. 7/9. D.

Forwarded.

G. L. Bridgman
Chairman. 7.8.49

57253

Commissioner

TO THE HON. MEMBER FOR EDUCATION,
GOVT. OF MADRAS,
CHENNAI.

RE: MEMO NO. 57253/49-3 - C - Education, dated 28.7.49.

SUB: Budget Estimate - 1949-50 - E & Edu. Fund - M.L. C., Gudiyattam - Increase of education (an - Reconsideration of).

Read again: G.O. No. 1973, Education, dated 17.6.1949.

Read also: From the Commr., M.L. C., Gudiyattam, No. A, - 5257/49, 26.7.49.

In the circumstances stated in the Gudiyattam M.L. C's. resolution No. 221, dated 22.7.1949, the orders in paragraph 3 of the G.O. cited above are cancelled.

2. In view of the orders in paragraph 1 above, the B.E. for 1949-50 of the C's. E & Edu. Fund is expected to close with a deficit of Rs. 20,014/-. The question of wiping off this deficit will be considered after the actual closing balances on 31.3.1949 under both the General Account and the E & Edu. Account are known. The Commr. is requested to report thereon.

Edu & P. H. Deptt.

Mem. No. 57253/49-3 - C - Education, dated 28.7.49

Sub: Budget Estimate - 1949-50 - E & Edu. Fund - M.L. C., Gudiyattam - Increase of education (an - Reconsideration of).

Read again: G.O. No. 1973, Education, dated 17.6.1949.

Read also: From the Commr., M.L. C., Gudiyattam, No. A, - 5257/49, 26.7.49.

In the circumstances stated in the Gudiyattam M.L. C's. resolution No. 221, dated 22.7.1949, the orders in paragraph 3 of the G.O. cited above are cancelled.

2. In view of the orders in paragraph 1 above, the B.E. for 1949-50 of the C's. E & Edu. Fund is expected to close with a deficit of Rs. 20,014/-. The question of wiping off this deficit will be considered after the actual closing balances on 31.3.1949 under both the General Account and the E & Edu. Account are known. The Commr. is requested to report thereon.

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

Ref: From the Commr. Gyndigattam. Mltg. No. 7569/48 d 12-1-49.
From the D. P. I. No 58-B3/48-49 dated 28-1-49.

The R. E. for 1948-49 and the R. E. for 1949-50 of the E. E. Fund of the Ml. cl. Gyndigattam call for the following remarks.

2. R. E. for 1948-49: (i) The credit taken for a Govt. subsidy of Rs. 4230 under Sec. 37 of the E. E. Act should be raised to Rs. 4233.

(ii) The provision made under the head 'expenditure - ordinary' is in excess of that sanctioned in the Budget. The increase which is mainly due to the grant of d. a to the E. E. staff at enhanced rates may be approved.

(iii) The contribution of Rs. 31450 from the General Account to the E. E. Account may be allowed. L. A. have agreed to this.

(iv) Revised with reference to the suggestion above the R. E. for 1948-49 will close with a balance of Rs. 3.

3. R. E. for 1949-50: (i) The credit taken for a Govt. subsidy of Rs. 4250 under Sec. 37 of the E. E. Act should be reduced to Rs. 4233.

(ii) In view of the remarks of L. A. at p. 25 C. f., the proposed contribution of Rs. 38330 from the General Account should be reduced to Rs. 18,330.

(iii) Revised with reference to the suggestions above the R. E. for 1949-50 is anticipated to close with a deficit of Rs. 20,014. This large deficit is mainly due to the grant of d. a to the E. E. staff which amounts to Rs. 19110. L. A. have stated at p. 25. C. f. that as the General fund in R. E. for 1949-50 is anticipated to close with a small balance of Rs. 1189 and therefore it cannot make any further contribution. As this is not possible, the mention of

p. 5-6 C. f.
(with Ref. to
G.O. No. 2365
17-7-48.

p. 25 C. f.

p. 5-6 C. f.

p. 25 C. f.

p. 6 C. f.

36

these balances as soon as possible.

ms
26/9/49

26/9/49

26/9

to Commr, Gyndigattam Ml.
(No. 7569/48)

Copy to the D. P. I.

" E. E. Fund R. E. A.

" L. A. Deptt.

(2. Copies)

ms
26/9/49

increasing the rate of edu. tax or paying subsidy from the provincial funds has to be considered.

The C.L. is now levying edu. tax at the rate of 4% of the annual value per annum. As the present rate of tax is very high, there is no scope for further increase.

L.A. may be requested to state the additional income to be derived out of the small increase

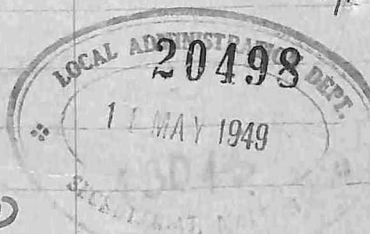
in the Revenues. The question of paying a subsidy from the Provincial funds to cover this large deficit may be considered after the actual closing balance on 31-3-1949 is known.

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

K.S.B.
9/5/49

9/5/49 LA
Finance

E.P.H.
n.o. no. 7396-11/49
9-5-49



LAD
(D)

The general account of the m.c.l. of 1949-50 is expected to close with a balance of Rs 7889 against the required minimum of Rs 13,500 after making provision for contribution of Rs 31,450 for '48-49 and Rs 18,330 for 1949-50 to the E.E. Account. The Council has been advised to secure the requisite balance by retrenching expenditure. No additional contribution is therefore possible from the general account to Elementary Education Account. The total rate of property tax, in this m.c.l. is 25% per annum which is sufficiently high. Therefore no scope for increasing the rate of tax further.

V.B.
11/8
Parab of C.O.

207949
115 of (V)

207949

With these remarks the file may pass on to Finance.

BR
12/5-13
19.5.49

20.5.49 Fin
22

1/23/5

L.A. n.o. 20498-10-49

23.5.49



The notes of E.P.H. and L.A. on pp 1-3 above may be perused.

No remarks are called for in Finance now as it is not proposed to sanction a subsidy now.

1/23/5
24.5.49

21.3.49

E.P.H.

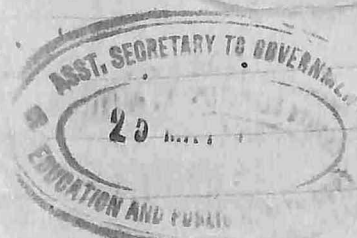
E.P.H. (C.D) Deptt.

L.A. have stated at p.2. ante that General funds cannot afford to contribute further to the detriment of its own funds. In this connexion, it is submitted that the rate of edu. tax must be increased to the extent necessary to cover the deficit on account of the introduction of the revised rates of dearness allowance to the E.E. Staff. The enhancement of rate of edu. tax by $1\frac{1}{2}\%$ per annum on the annual value fetches an additional income of Rs. 5000. But this increased rate will come into force only with effect from 1-10-1949. Then the additional income that will be derived is Rs 2,500. It is therefore for consideration whether the Council may be directed to enhance the rate of edu. tax from 4% to $5\frac{1}{2}\%$ per annum on the annual value with effect from 1-10-1949. Even then there will be a large deficit of Rs. 17,514. This deficit may be avoided by granting a subsidy from the Prov. funds. This may be considered after the actual closing balance on 31-3-1949 is known.

A draft order is submitted below for approval. L.A. may see again.

26/5/49

27/5/49 LA



40067

E.P.H. (C)

7396/49

27/5/49

40

LAD

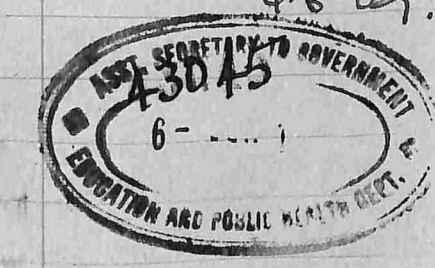
With the proposed increase in the rate of Edu tax, the total rate of tax on property in the mpty will increase to $26\frac{1}{2}\%$ per annum. This is doubtless a very high rate, but in view of the large deficit in the cl's E E fund, this dept need not object to the proposed increase.

27.5.49 Secy E.P.H.

The draft order may issue.

18/6/49

LA 23204-149-D, 4.6.49.



13/6/49



C.No. 57233/49/C.

Edu. and P.H. Dept (C).

Sub: Budget Estimate - 1949-50 - Elementary Education Fund - Gudiyattam Municipality - Increase of education tax - Council's resolution against.

From the Commr, Gudiyattam Mty, No. A-5257/49, dated 26.7.1949.

Please see the letter of the Commr, and the resolution of the Council, Gudiyattam Municipality, on pages 1-2 of the Council has resolved that it does not agree to the increase of education tax ordered in para. 3 of G.O. No. 1973, Edu., dated 17.6.1949. If so, it would have been well if the Cl. had pointed to other means of overcoming the large deficit expected in the Budget. Even with the increase being, the Budget is expected to close with a deficit of Rs. 17,500/-. So, the increased rate is inevitable, at least for meeting a portion of the deficit. The Commr. may, therefore, be informed that steps should immediately be taken to levy the tax at the increased rate from 1.10.49 as directed by the Govt. The resolution of the Cl. may be referred, if necessary, to the L.A. may see before circulation.

page 2 of 2

b. 2 of

18/6/49

What is the total resultant tax. Put up budget of the municipality

Please see the note of A. S., L.A., on page 34 of (J). The total rate of tax inclusive of the enhanced education tax works out to $26\frac{1}{2}\%$ per annum

per annum. As this exceeds 25%, it is for orders whether this may be over till 10.9.1949 in view of Secy's orders in G. F. II below (The Budget file is at J).

for 11/8/49

12/3/49

12/8

Please see the notes on page 5-12 n.f. of top file.

As the total rate of tax on properties inclusive of the endowed education tax works out to 26 1/2 % of annual value per annum in the Kudiyattam Mtg. under consideration in this file, this dept. may agree to the tax not being increased as requested by the Cl. The total tax without increasing edu. tax is just 25%, the maximum suggested by A. A. in the top file.

2. Of the orders in para. 3 of G.O. No. 1923, Edu., dated 17.6.1949 are revoked as a result of the proposal at A. above, the expected deficit in the Cl's. E.F. Budget will be increased to Rs. 20,014/-. The question of wiping off this deficit may be considered after the actual closing balances on 31.3.1949 under both the General Account and the E. & Edu. Account are known. The Kudiyattam Mtg., may be asked to report these balances as soon as possible.

3. Subject to orders, the remarks of A. A. may be invited as prior to circulation.

for 11/8/49

16/9/49

1/10/49

LA

LAO

This dept agrees with Expt

73459



41134-49-10 21-9-49

E. & P. No. 57253/49-1-9-49 19.9.1949

E. & P. H. Sept. 1949

A draft memo. is subd. It may be circulated to H. M. (E. & P.) and H. M. (A. A.) for approval.

for 24/9/49

26/9/49

24

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



From

Sri A.K. Raghavan, B.A.B.L.,
MUNICIPAL COMMISSIONER,
GUDIYATTAM.

LOCAL ADMINISTRATION DEPARTMENT.

To

The Secretary to Government,
Education Department,
Fort St. George, Madras.
Through the Chairman, Municipal
Council, Gudiyattam.

14 OCT 1949

Sir,

L.Dis. 7909/49 dated 12-10-1949.

Budget estimate - 1949-50 - elementary Education funds - in-
crease of education tax.

Govt. Memo. No. 57253-49-3-Q1 Edn., dated 28-9-49. *pages 35-36*

I submit below the actual closing balances under the General
funds and the Elementary Education funds as on 31-3-49 as per
audited accounts.

General funds. Ordinary.

Capital.

Elementary Education funds.

Rs. 444-14-10
1656-13-0
Nil.

WL. 13/10.a.

Forwarded.

Chairman.

4.10.1949
18.10.49

Commissioner
COMMISSIONER.

13/10/49

17/10/49

2/46

9/10/49

Exp. H. Dept. (C)

C.No. 79616/49/9:

On view of the report of the Commr, Gudiyattam Mty, overleaf, the anticipated deficit of Rs. 20,014/- in the B.E. for 1948-50 of the C.B. E.E. fund will be increased to Rs. 20,017/-. L.A. may be consulted whether any addl. contribution can be made from the C.B. Genl. funds towards meeting the above deficit.

(Fin. need not see now, as they have been noting that the question of granting a subsidy may await the receipt of the R.E.)

shows
10/11/49



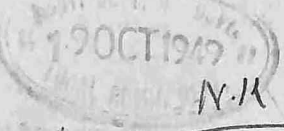
19/10/49 LA

Exp. H. up. No. 79616/49-1-C-Edn 19.10.1949.

L.A. Dept. (D)

Revised. w.r. to the actual opening balance on 1.4.49, the B.E. of the Gudiyattam Ml. Bd. will close with a balance of Rs 5,995 against the required 22% minimum working balance of Rs 13,500.

the circumstances no additional contribution on the general account - ordy. - to E.E. fund would be possible. 25.10.49 28/11/49



45360

45360-18/49 29.10.49 \$ 29/10

Exp. H.

29616 by

47/2

28 Exp. H. Dept. (C)

Please see the note of 28.10.49 on page 2 ante. The deficit will have to be made good by the grant of a provl. subsidy. This question may be taken up on receipt of the R.E. for 1948-50. For the present, this may be filed with (C)

no
1/11/49
up
1/11/49

1/11/49

From

Sri A.K. Raghavan, B.A.B.L.,
MUNICIPAL COMMISSIONER,
GUDIYATTAM.

15 DEC 1949

LOCAL ADMINISTRATION DEPARTMENT.

To

The Secretary to Government,
Education and Public Health Depart-
ment, Fort St. George, Madras.
Through the Chairman, Municipal
Council, Gudiyattam.

Rec.B1-9457/49 dated 12-12-1949.

Sir,

ACCOUNTS - Gudiyattam Municipality - 1949-50 - Closing ba-
lance - reported.

Govt. Memo. No. 57253/49-3-C1 Edn., dated 28-9-49.

I submit below the actual closing balances under the General
and Elementary Education fund accounts as on 31-3-49.

General account Rs. 444-14-10
Elementary Education
account. Nil.

VM.12/12.a.

Forwarded.

y. n. S. S. S. S. S.
Chairman. 13.12.49

Commissioner.

EA 74 (C)

~~No action~~ Please see the
Commissioner's influence overleaf. The question
of wiping off the deficit will no doubt
be considered on receipt of the budget of
the mptg. No action seems necessary
at present. May be filed with
Sp. Ms. No. 1973 EM 21 17-6-49.

KL
3/1/50

OP
3/1/50

OM
3/1/50

28