EDUCATION 1950 DEPAR

M.S. SERIES.

Class
A/3

1350 A

39

G.O. No. 1350-A Edn.

DATED. 27. 4-50

[Orders at PP 27-78-9]

Sub — B.E. for 1950-51.

Elementary Education fund Municipal Council CUDDALORE orders passed

9

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS

Rop. 65 B3/49-50 dated 27-1-50

Sub:-- BUDGET ESTIMATE for 50-51--Elementary Education Fund--
Cuddalore Municipal Council.

Ref:--From the Commissioner No.B1-16265/49 dated 15-12-49

psef

31 JAN 1950
6961

Submitted.

2. REVISED ESTIMATE FOR 49-50

The credit taken for Government Grant under the proviso to Section 3) of the Madras Elementary Education Act has to be revised to Rs.10,181/-

3. 3 Elementary Schools are in need of increased accommodation.

4. 9 Schools require more equipment.

5. It is very unsatisfactory that 6 of the 21 elementary schools have no garden and those in the remaining 15 are only nominal and not a single school is having a well-maintained garden.

6. 6 schools are foregoing the benefits of playgrounds.

For Director of Public Instruction

To
The Secretary to Government,
Education & Public Health Dept.,
Madras.

Copy to B2 Section (3 copies)

Clb.28-1-50
28/1/50

LOCAL ADMINISTRATION DEPARTMENT.

3

From
Sri L.C.Richard, M.A.,
Commissioner, Cuddalore
Municipality, Cuddalore.

&

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

Through:
The Director of Public Instruction, Madras.
&
The Chairman, Municipal Council, Cuddalore.

160019

Roc.No.B.1.16265/49, dated 15th December 1949.

3

Rof. 65 B3/ 4/50

Sir,

Sub: Budget Estimate - Elementary Education - Fund for 1950--51 - Cuddalore Municipality - Submitted.

...

Ref: Letter C.No.1905/B1/49, dated 22--10--1949 of the Director of Public Instruction, Madras.

...

I submit herewith the revised estimate for 1949--50 and the budget estimate for 1950--51 in respect of the Elementary Education Fund Account of this Municipality in the prescribed form together with the usual enclosures in duplicate. A copy of the Municipal Council's resolution No.988, dated the 5th December 1949 approving of the Budget is also enclosed.

2. The marked variations between the actuals for 1948--49 and the revised estimate and Budget Estimate have been explained wherever necessary in the explanatory note submitted herewith. There is no proposal either to increase or decrease the staff.

3. There are no rent free buildings in this Municipality and as such there is no need to provide any sum in the budget for their repairs.

4. The provision made in regard to staff, equipment accommodation etc. is based on the actual requirements of each school. No specific recommendations have so far been received from the Inspecting Officers in connection with the Budget.

5. In spite of an additional contribution of Rs.13720 made from the General Account-Ordinary with reference to the orders of Government in Memorandum No.75469-49-2-C.1 Education, dated the 19th October 1949 to wipe off the deficit in 1949--50 the budget estimate Ordinary opens with a minus balance of Rs.1471 and closes with a deficit of Rs.12261/-. To make good this deficit, the Municipal Council has resolved in its resolution No.988 dated the 5th December 1949 referred to above to request the Government to sanction an equivalent grant. I request that the Government may be graciously pleased to sanction a grant of Rs.12261 to wipe off the deficit in the Elementary Education Fund Budget for 1950--51.

L.C.Richard
15-12-49
Commissioner.

Forwarded

17/12
Chairman,
Municipal Council, Cuddalore.

The Director of Public Instruction, Madras.

The Chairman, Municipal Council, Cuddalore.

Budget Estimate of the Elementary Education Fund of the Cuddalore - Municipality for the year 1950-1951 and the revised estimate for the - year 1949-1950.

--oOo--

SUMMARY.

1 - FEB 1950

	Opening Balance.	Receipts.	Expenditure.	Closing Balance.
	Rs.	Rs.	Rs.	Rs.
I. Ordinary.	-1471	44160	54950	-12261.
II. Capital.	1450	17500	17500	1450.
... Total.	-21	61660	72450	10811.

4

Items. ...	Revised Estimate for 1949-1950.	Budget Estimate for 1950-1951.	Actuals for 1948-1949.
	Rs.	Rs.	Rs.
RECEIPTS-ORDINARY.		+6 52	
Opening Balance.	-2921 ✓	-21 13622?	3852.
1. Education Tax.	10800 ✓	10690	9273.
Deduct collection charges.	670 ✓ d	770 d	746.
Net.	10130	9920	8527.
2. Fines and penalties under - the Elementary Education Act.	...	...	...
3. Income from investments etc.	...	...	...
4. School fees.	...	...	...
5. Endowments.	...	...	...
6. Contributions.	...	...	...
7. Other Receipts.	70 ✓	70 ✓	81.
8. Government grants- (i) Under section 37 of the - Elementary Education Act.	9206 9280	10060 ✓	11032.
(ii) Under proviso to section 37 of the Elementary Education - Act.	10181 10180 ✓	10181 10180 ✓	10181.
(iii) Arrear toll compensation to cover up deficit.	...	...	9400.
9. Contribution from General - Account.	27720 ✓	14000 ✓	14000.
10. Investments realised.	...	...	...
11. Advances Recovered. ...	...	...	...
12 Deduct refunds.	70 ✓	70 ✓	66
Deduct amount transferred to Capital.	... 57,907	... 44,937	4119.
Total.	57310	44160	50836.

Items.	Revised Estimate for 1949-1950.	Budget Estimate for 1950-1951.	Actuals for 1948-1949.
	Rs.	Rs.	Rs.
RECEIPTS-CAPITAL.			
1. Government grants.	...	...	...
2. Endowments.	...	...	...
3. Loans.	...	...	...
4. Contribution from the General Fund Account-Ordinary.	2000	17500	~~4119~~.
5. Add amount transferred from Ordinary.	...	...	4119.
Total.	2000 ~~50~~	17500	4119.
Total Receipts-Ordinary and Capital.	59310 59,907	61660 62,431	54655.
Grand Total including Opening Balance.	56389 56,986	61639 62,437	58509.
EXPENDITURE-ORDINARY.			
1. Staff.			
Salaries and Allowances.			
Masters.	29840 } 47180	30470 } 48,110	47793
DEARNESS ALLOWANCE.	17340	17640	
Clerks and servants.	...	...	...
Contribution to Provident Fund.	1580	1630	1380
Travelling Allowances.	...	...	...
Stipends for teachers sent for training.	...	...	...
collection charges	670	770	
2. Contingencies and equipment.			
Contingencies.			
House Rent.	1520	1680	1467.
Other items.	2180	2120	1870
Equipments-			
Furniture and apparatus.	300	300	1405.
Library books and maps.	50	60	NIL.
Other items.	50	50	...
3. Prizes and scholarships.	...	...	...
4. Repairs to buildings.	3000	1000	2934.
5. Interest on and repayment of debt.	...	...	...

Items.	Revised Estimate for 1949-1950.	Budget Estimate for 1950-1951.	Actuals for 1948-1949.
	Rs.	Rs.	Rs.
6. Investments made.	...	...	...
7. Advances Recoverable.	...	...	...
Total Elementary Education Account.	55860 56,530	54950 55720	56861
EXPENDITURE-CAPITAL.			
1. Lands and Buildings.	450	17500	~~17500~~ 4569
2. Equipments.			
(1) Furniture.	...	...	...
(2) Library books and maps.	...	...	...
(3) Investments made.	...	...	...
(4) Other items.	...	...	...
Total.	450	17500	4569
Total Expenditure-Ordinary and Capital.	56410 56980	72450 73,220	61430
Closing Balance.	-21 +6	-10811 -10,783 (x)	-2921
Grand Total including Closing Balance.	56389	61639 62,507	58509

Municipal Office,
Cuddalore,
D/-15--12--1949.

Richard
15-12-49
Commissioner.

~~10783~~
~~2932~~
~~7781~~

(x) 10783
2932
7851

2500
432
2932

~~10,783~~

From

Sri R.Purushotama Sastri,
Commissioner,
Cuddalore Municipality, Cuddalore.

Municipal Office,
Cuddalore, D.

9

EXAMINER OF LOCAL FUND ACCOUNTS
16 AUG 1949
3554
MADRAS

To

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

521(9)

Through,

The Examiner of Local Fund Accounts, Madras.

Through,

The Chairman, Municipal Council, Cuddalore.

6

....

Sir,

Sub:- Tax- Education- Cuddalore Municipality- Levy ~~of~~ -Particulars of.

p. 10 (11)

Ref: G.O.No.Ms.1606, Education dated 22-6-1948.

...

I beg to submit that the Educational tax has been levied in this Municipality at ½ % per half- year on the buildings and on the agricultural lands on their annual rental value as directed by Government under sub-section (2) of section 35 of the Madras Elementary Education Act 1920, as amended by Madras Act XV of 1941, in G.O.Ms. No.468, Education dated 24-3-1944. The demand under Education Tax levied at the said rate on buildings and on agricultural lands for 1947-48 is Rs.8818/-

The vacant lands in this Municipality has been assessed on the basis of their extent. The Government in their order No.Ms.2676, Edn., dated 9-11-1937, ordered that the exemption of the levy of Education tax on vacant lands in this Municipality is implied in G.O.No.2256, Education, dated 30-9-1937 wherein the levy of the Education tax on

/P.T.O.

[illegible]

Now that the Government in their order No. [illegible] L.A., dated [illegible]-1948 have called for proposals for the increase of the rates of property tax on vacant lands where they are low. Wherein the maximum percentage of the capital value at which the class of property tax may be levied per half-year on vacant lands is fixed. Similarly the rate of Education tax may also be fixed as in the case of lighting and scavenging taxes. The correct annual value cannot be arrived at in the case of vacant lands as in the case of building or agricultural lands.

I, therefore, beg to submit that the additional income due to the levy of the Education tax on vacant lands at a certain percentage on their annual value or on thier capital cost as suggested by Government cannot be correctly arrived at as the tax on vacant lands in this Municipality has been levied on the basis of their extent.

R. Purushothaman
Commissioner.
12-8-48

T.D.12.8.

Forwarded.

S. Ponnudurai
Chairman, 14/8
Municipal Council, Cuddalore.

14/8

From:
Sri [illegible],
Commissioner, Cuddalore
Municipality, Cuddalore.

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

Through: The Chairman, Municipal Council, Cuddalore.

ASST. SECRETARY TO GOVT. EDUCATION AND PUBLIC [illegible]
1 NOV 1948

80531

[illegible] 19425/48. Dated 29-10-48.

Sub:- Tax-Education-Cuddalore Municipality-Levy of- Rate proposed.
Ref:- Government Memorandum No.51749-C.1-48.1, Edn., dated 17-9-48.

The Education tax has been levied at ½% per half-year on the value of the buildings and on lands exclusively used for agricultural purposes in this Municipality. This works out at 4.04% of the tax on the buildings and at 6.3% of the tax on agricultural lands per half year. This percentage may therefore be adopted. The demand under Education tax levied at the said rates on buildings and on agricultural lands for the year 1947-48 is Rs.8818/--

The said tax has not been levied on vacant sites in this Municipality which have been assessed on area basis at the following rates per half-year.

General tax 0-2-0 for every 320 sq.yds. or portion thereof.
Water & Drainage tax 0-2-0 for every 320 sq.yds. or portion thereof.
Scavenging tax 0-3-0 for every 320 sq.yds. or part thereof.

The total demand on vacant sites for 1947-48 was Rs.1727/-. If 12½% of the total tax of Rs.0-7-0 per half year for every 320 sq.yds. or part thereof is levied as Education tax an additional income of Rs.432/- can be anticipated. This 12½% may therefore be adopted in respect of vacant sites.

R. Purushothaman
Commissioner.
29.10.48

T.D.29.10. Forwarded,

S. Ponnudurai
Chairman, 30/10
Municipal Council, Cuddalore.

12

12 3/8 — 1/2 × 8/[illegible] × 100 = [illegible]/19 = 4.21

100

6 3/8

From:
Sri ?. Purushothama Sastri,
Commissioner, Cuddalore
Municipality, Cuddalore.

To
The Examiner of Local Fund Accounts,
Mount Road, Madras.2.
Through: The Chairman, Municipal
Council, Cuddalore.

L.No.12388/48. Dated 29-10-48.

Sir,

Sub:- Tax-Education-Cuddalore Municipality-Levy of -rates- Particulars - Furnished.

Ref:- L.F.No.5365/48 dated 19-10-1948.

Same as at [illegible]

The Education tax has been levied at ½ % per half-year on the annual value of the buildings and on lands exclusively used for agricultural purposes in this Municipality. The total percentage of tax on the annual value of the buildings including the Education tax is 12 3/8 % and on agricultural lands is 8 %. The ½ % of Education tax now levied works out to 4.04 % of the tax on the buildings and at 6.3 % of the tax on agricultural lands. The demand under Education tax for the year 1947-48 is Rs.8818/- and this may continue. The above percentage rate may be adopted.

4.21%

Education tax has not been levied on vacant sites in this Municipality. They have been assessed on area basis at the following rates per half-year.

General tax 0-2-0 for every 320 sq.yds. or part thereof.
Water and Drainage tax 0-2-0 for every 320 sq.yds. for part thereof.
Scavenging tax 0-3-0 for every 320 sq.yds. for part thereof.

The total demand on vacant lands for 1947-48 was Rs.1737/-. If

/P.T.O.

EXAMINER OF LOCAL FUND ACCOUNTS
2 NOV 1948
5510
MADRAS

[illegible]
per milleage is levied as Education tax any additional income of Rs.152/- can be anticipated. The above percentage of tax may be levied in respect of vacant lands.

T.D.29.10.

Forwarded,

S. Ramaswamy
Chairman, 30/10
Municipal Council, Cuddalore.

R. Ramaswami
Commissioner.
29.10.49

15

Appendix A.

	Number of schools having the highest classes.								Total number of schools.
	Standards.								
	8th	7th	6th	5th	4th	3rd	2nd	1st	
1. Number of schools on the date of the submission of the Budget.	..		..	21	..	..	..	..	21.

9

2. Number of schools proposed to be opened during the current year. ... NIL.

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 teachers in each scale.

Men teachers.	No.
Sec. Grade. 40-1½-55-2-75	2
Higher Ely. 30-1-45	38.
Lower Ely. 23-1-33	2
Total.	42

Women teachers.	
Sec.Grade. 40-1½-55-2-75	1
Higher Ely. 30-1-45	25
Lower Ely. 23-1-33	7
Total.	33

Total number of men and women teachers in the elementary schools. 75

4. Number of additional teachers proposed to be employedin (1) Existing schools (2) Schools to be opened during the ensuing year and their scales of pay. N I L.

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

Municipal Office,
Cuddalore,
D/- 15th Decr.1949.

15.12.49
Commissioner.

19

10

Extract from the Proceedings of the Municipal Council, Cuddalore
passed at its meeting held at 5 P.M on Monday the
5th December 1949.

*** *** ***

1.	Sri	S.S.Ramasawmy.	Chairman.
2.	"	R.A.Sivananda Mudaliar.	Vice-Chairman.
3.	"	B.A.Balu Mudaliar.	
4.	"	V.Perumal Padayachi.	
5.	"	G.Muthukumarasamy Chettiar.	
6.	"	M.Sundararajalu Padayachi.	
7.	Srimathi	Lakshmikantham ammal.	
8.	Sri	P.G.Narayanasami Padayachi.	
9.	Janab	C.S.Gulam Dhastagir.	
10.	Sri	T.Alwar Naidu.	
11.	"	R.S.Anthony Pillai.	
12.	"	K.Venkatachala Mudaliar.	
13.	"	G.Devanathasami Naidu, B.A.,B.L.	
14.	"	A.M.Nagalingam Pillai.	
15.	"	K.Venkatachalam Pillai.B.A.,B.L.	
16.	"	K.M.Velu.	
17.	"	S.Appuraja Padayachi.	
18.	"	M.Rathina Samban.	
19.	"	A.Arikishnan.	
20-	"	K.Balakrishnan.	
21.	"	D.Annasami Mudaliar.	
22.	"	M.Vaithinatham Pillai.	
23.	Dr.	V.Krishnamurthi, L.M.P.,L.O	
24.	Sri	R.Lakshminarayana Chettiar.	

...

988. Read the following:-

1. Budget Estimate for 1950-51 and the revised estimate for 1949-50 of the Cuddalore Municipality relating to both general and elementary education funds.

2. Report of the Budget Committee dated 24-11-49.

3. Municipal Council's resolution No.971 dated 28-11-49 adjourning the subject and requesting Government to grant time for 15 days for the submission of the Budget.

..

Sri Devanathasami Naidu Proposes that the provision of Rs.24,000/- made in the Revised Estimate for the purchase of lorry as recommended by the Committee be deleted.
Seconded by Sri Sivananda Mudaliar.
Sri Narayanasami Padayachi opposes the proposition.
The proposition is put to vote.
12 votes for the proposition.
10 votes against the proposition.
The proposition is carried.

Resolved that the provision of Rs.7200/- made in the revised estimate for the dustless surfacing of the Hospital Road, be made in the Budget Estimate for 1950-51.

At this stage Sri Venkatachalam Pillai left the meeting.
Sri R.A.Sivananda Mudaliar, Nagalingam Pillai, and Dr. V.Krishnamurthi also left the meeting.

Resolved to provide Rs.4,000/- instead of Rs.10,000/- in the budget for 1950-51, for the agricultural course in the Municipal High School.

The provision of Rs.10,000/- made for the provision of dustless surfacing to the Lawrence Road in Tirupapuliyur is approved. Sri Devanathaswami Naidu dissents.

The provision of Rs.12,000/- for the construction of box stalls in the Women and Children Dispensary, compound Tirupapuliyur is approved.

Sri Devanathasami Naidu and Sri Alwar Naidu dissent.

A provision of Rs.5,000/- is sanctioned instead of ~~two bathing ghats in Pudupa~~ Rs. 2000/- for the construction of latrines in Schools.

Resolved to provide for Rs.4000/- for the construction of two bathing ghats in Pudupalayam. Sri Devanathasami Naidu dissents.

Resolved to provide for Rs.18,500/- instead of Rs.13,500/- for expenditure under lighting account.

In other respects the budget estimate and the revised estimate as per recommendations of the Budget Committee are approved.

Resolved to request Government to condone the deficiency in the working balance.

As the elementary Education Budget closes with a minus balance, it is resolved to request Government to sanction an equivalent grant.

Sd/- S.S.Ramasawmy,
Chairman.

*** *** ***

/ True Extract /

Municipal Office, Cuddalore
Dated the 14th December 1949.

Commissioner.

Explanatory note to accompany the Budget Estimate of the Elementary Education Funds of the Cuddalore Municipality for the year 1950-1951 and the revised estimate for 1949-1950.

--oOo--

RECEIPTS.-Ordinary.

The receipt side of the budget ~~[illegible]~~ does not call for any special remarks as there are no marked variations except that in the revised estimate for 1949-1950 an additional credit has been taken for a sum of Rs.13720/- being the amount transferred from General Account-Ordinary to wipe off the deficit in the revised budget as per orders of the Government in Memorandum No.75469-49-2-Cl Education dated the 19th October 1949.

Capital.

A sum of Rs.17500/- has been transferred under this head ~~to the Elementary Education~~ from the General Account-Ordinary to meet expenditure on the following items:-

1. Construction of latrines in Municipal Elementary Schools	Rs.5000--0--0.
2. Construction of the basic school at Venugopalapuram on a 75% grant basis.	Rs.2500--0--0.
3. Construction of the Bazaar Street Girls' School, Tirupapuliyur.	Rs.8000--0--0.
4. Acquisition of a site in Cuddalore O.T. for locating an elementary school now in a rented building.	Rs.2000--0--0.
Total.	Rs.17500--0--0

Expenditure.Ordinary.

1. Staff:- Salaries and allowances:- The increase in the expenditure under this item in the budget estimate for 1950-1951 is due to the grant of periodical increments due to the teachers. There is therefore a corresponding increase in the provision for payment of contribution to provident fund.

2. Contingencies and equipment:- Due provision has been made in the budget for payment of house rent and to meet expenditure on other contingent items as per details shown in Appendix B. A sum of Rs.300/- has been provided for furniture and apparatus and a sum of Rs.60/- for library books and maps. To meet any unforeseen expenditure, a sum of Rs.50/- has also been provided under "Other items."

3. Repairs to buildings:- A sum of Rs.1000/- only has been provided in the budget under this item since after the construction of the new buildings referred to above there will not be necessity for repairs to existing buildings.

Capital.

The entire sum of Rs.17500/- transferred from General Account-Ordinary will be spent on capital works as shown above.

Municipal Office, Cuddalore,
D/- 15th December 1949.

Commissioner.

21

Appendix B.

House Rent.

Sl.No.	Name of school.	Monthly Rent.
		Rs.
1.	Municipal Elementary School, Vilvarayanatham.	7--0--0.
2.	Do. Kamatchi Amman Koil St. Cuddalore O.T.	12--4--0,
3.	Municipal Elementary Basic School, Tirupapuluyur.	5--0--0.
4.	Municipal Elementary School, Sivanandapuram.	15--0--0.
5.	Municipal Elementary Harijan School, Malumiyarpet.	7--0--0.
6.	Municipal Elementary Boys' School, Sankara Nayudu Street, Cuddalore O.T.	11--0--0.
7.	Municipal Elementary School, Pudupalayam.	30--0--0.
8.	Municipal Elementary Girls' School, Erusappa Chetti Street, Cuddalore O T.	7--0--0.
9.	Do. Sanjeevi Nayudu Street, Tirupapuliyur.	15--0--0.
10.	Do. Fort St.David.	5--0--0.
11.	Municipal Elementary School, Brookspet.	8-12--0.
12.	Municipal Elementary Girls' School, Kuttakarai Street, Cuddalore O T.	15--0--0.
13.	Sivanandapuram School playground site rent.	2--0--0.
	Total expenditure per month.	140--0--0.
	Annual expenditure provided for in the budget.	140--0--0 x 12 = 1680--0--0

12

Other contingencies.

Sl.No.	Name of school.	Contingent amount per month.	Pay of conductress.
(1)	(2)	(3)	(4)
		Rs.	Rs.
1.	Municipal Elementary School, Vilvarayanatham.	2-0-0	10-0-0
2.	Do. Venugopalapuram.	4-0-0	10-0-0
3.	Do. Pudupalayam.	2-8-0	10-0-0
4.	Do. Pallikuppam.	2-0-0	10-0-0
5.	Do. Bandipalayam.	3-8-0	10-0-0
6.	Do. Brookspet.	2-0-0	...
7.	Do. Fort St.David.	2-8-0	...
8.	Do. Basic School, Tirupapuliyur.	2-0-0	...
~~9.~~	~~Do. Harijan Do.~~		

22

Sl.No.	Name of school.	Monthly contingent - amount.	Pay of conductress.
		Rs.	Rs.
9.	Municipal Elementary School for Harijans, Tirupapuliyur.	1--8--0	...
10.	Municipal Elementary School, Sivanandapuram.	2--0--0	10--0--0.
11.	Municipal Elementary School, Singaratope.	6--8--0	...
12.	Do. Sankara Nayudu Street, Cuddalore O.T.	1--8--0.	...
13.	Do. Kamatchi Amman Koil Street, Cuddalore Old Town.	1--8--0	...
14.	Municipal Elementary Girls' School, Fort St.David.	1--8--0	10--0--0
15.	Municipal Harijan School, Malumiyarpet.	1--8--0	...
16.	Municipal Elementary Girls' School, Erusappa Chetti Street, Cuddalore O.T.	1--8--0	10--0--0
17.	Do. Symon Garden Street, Cuddalore O.T.	1--8--0	10--0--0
18.	Do. Kuttakarai Street, Cuddalore O.T.	2--0--0	10--0--0
19.	Do. Karumarapet, Muslim.	1--8--0	10--0--0
20.	Do. Bazaar Street, Tirupapuliyur.	1--8--0	10--0--0
21.	Do. Sanjeevi Nayudu Street, Tirupapuliyur.	2--0--0	10--0--0
	Total expenditure per month.	46--8--0	130--0--0

Annual expenditure provided for in the budget:- 46-8-0 plus 130-0-0 - Rs. 176-8-0 x 12 = Rs.2118 or Rs.2120/-

Municipal Office, Cuddalore,
D/- 15th December 1949.

15.12.49
Commissioner.

23

Schedule of Establishment of the Elementary Education Fund of the Cuddalore Municipality for the Budget year 1950--51.

--:o:--IOI--:o:--

Sl.No.	Name of incumbent.	Scale of pay.	Pay on 1-4-50.
		Rs.	Rs.
1.	Sri T.V.Ramachandrachari (H)	30--1--45	34--0--0
2.	" V.Chockalinga Mudaliar (H)	Do	33--0--0
3.	" T.K.Venkatasubramaniya Ayyar (H)	Do	33--0--0
4.	Srimathi V.Mangalambal Ammal (L)	23--1--33	29--0--0
5.	Sri V.Venkatesa Nayudu (H)	30--1--45	34--0--0
6.	" G.Narasinga Rao (H)	Do	33--0--0
7.	" K.Srinivasa Rao (H)	Do	33--0--0
8.	Srimathi M.Jegadambalammal (H)	Do	33--0--0
9.	Sri K.Chinnadorai Padayachi (H)	Do.	33--0--0
10.	" S.D.Narasimhalu Naidu (H)	Do	33--0--0
11.	" R.Swamikannu Pillai (L)	23--1--33	26--0--0
12.	" R.Ramachandra Rao (H)	30--1--45	33--0--0
13.	" C.M.Ramakrishna Naidu (H)	Do.	33--0--0
14.	" D.Nagappa Padayachi (H)	Do.	33--0--0
15.	" N.Kuppusami Chetty (H)	Do.	33--0--0
16.	" P.Narayanasami Padayachi (L)	23--1--33	26--0--0
17.	Srimathi Pounambal ammal (L)	Do.	29--0--0
18.	" G.Janaki ammal (H)	30--1--45	35--0--0
19.	" M.Sundarambalammal (L)	23--1--33	29--0--0
20.	" V.Manoranjithammal (H)	30--1--45	35--0--0
21.	" L.Thavamariammal (H)	Do.	35--0--0
22.	" P.Palayammal (H)	Do.	35--0--0
23.	" B.Ranganayaki ammal (H)	Do.	33--0--0
24.	Sri C.Ramachandran (H)	Do.	33--0--0
25.	" R.Kolandaivelu Padayachi (H)	Do.	33--0--0
26.	Srimathi S.Thayammal (H)	Do.	33--0--0
27.	Sri K.Chakrapani Padayachi (H)	Do.	33--0--0
28.	" B.N.Vedachalam (H)	Do.	33--0--0
29.	" P.Chandrasekara Padayachi (H)	Do.	33--0--0
30.	Srimathi C.Kuppammal (L)	23--1--33	29--0--0
31.	Sri S.Veeraraghava Ayyar (H)	30--1--45	33--0--0
32.	" V.Narayanasami Chetty (H)	Do.	33--0--0
33.	" T.S.Ramasami Ayyar (H)	Do.	33--0--0
34.	" V.S.Ragothama Rao. (H)	Do.	33--0--0
35.	" R.Chellappan (H)	Do.	33--0--0
36.	Srimathi G.Antoniammal (H)	Do.	33--0--0
37.	Sri G.Rajanga Nadar (H)	Do.	33--0--0
38.	" T.Kolandaisami (H)	Do.	33--0--0
39.	Srimathi Azimunniza Begum (L)	23--1--33	27--0--0
40.	Sri A.Loganathan (H)	30--1--45	33--0--0
41.	Srimathi Kyrunissa Begum (L)	23--1--33	27--0--0
42.	" N.Unnamalai Ammal (H)	30--1--45	33--0--0
43.	" M.Nagarathinammal (H)	Do	33--0--0
44.	Sri K.Kaliaperumal Nattar (H)	Do	33--0--0
45.	" T.Thiruvengadam Pillai (H)	Do	33--0--0
46.	" C.Parthasarathi (H)	Do	33--0--0
47.	" T.S.Ethirajalu Naidu (H)	Do.	33--0--0
48.	" M.Srinivasa Nainar (H)	Do.	33--0--0
49.	" D.S.Subramaniya Ayyar (H)	Do.	33--0--0
50.	" B.Jambulingam (H)	Do.	33--0--0
51.	Mrs.Draviam Samuel (H)	Do.	33--0--0
52.	" Mary Rathnabai (H)	Do.	33--0--0
53.	Sri V.Seethapathi (H)	Do.	33--0--0
54.	Srimathi V.Ranganayakiammal (H)	Do.	33--0--0
55.	" T.Portia ammal (H)	Do.	33--0--0
56.	" Zaina Bee (H)	Do.	33--0--0
57.	" V.Maragadammal (H)	Do.	33--0--0
58.	" M.Krishnaveniammal (H)	Do.	33--0--0
59.	" R.Kamatchiammal (H)	Do.	33--0--0
60.	" P.Krishnaveni ammal (H)	Do.	33--0--0
61.	Miss. Grace Darling (H)	Do.	33--0--0
62.	Srimathi A.Mary ammal (H)	Do.	32--0--0
63.	" P.Andalammal (H)	Do.	32--0--0

24

1.	(2)	(3)	(4)
64.	Srimathi S.Kuppabai ammal (H)	30--1--45.	31--0--0
65.	" P.Savithiri ammal (H)	Do.	31--0--0
66.	" A.Madubashiniammal (H)	Do.	31--0--0
67.	Sri R.Ramachandran (H)	Do.	33--0--0
68.	" T.Sundaramurthi (H)	Do.	31--0--0
69.	" P.Ramachandran (H)	Do.	32--0--0
70.	" K.Thambian Naidu (H)	Do.	32--0--0
71.	" S.Pavadai Mudaliar. (H)	Do.	30--0--0
72.	Srimathi N.Saroja ammal (H)	Do.	30--0--0

Secondary Grade Teachers.

1.	Sri V.Narayanasami Ayyar	Rs. 40--1½--55--2--75.	44--8--0
2.	Srimathi Rajavalliammal.	Do	44--8--0
3.	Sri G.Rajasekaran.	Do.	41--8--0

Note:--

'H' represents Higher Grade.
'L' represents Lower Grade.

Municipal Office, Cuddalore
Dated the 15th December '49

Commissioner.

F. D.

25

Extract: from the LA file R: BE-1950-51- Cuddalore Ml Cl -

14

Ele. Education Account.

Para 13 The contributions approved in the Budget Estimate for 1949-50 are Rs.14,000/- to E.E. Account - ordinary and Rs.2000/- to E.E. Acct. - ~~Ex~~ Capital. Subsequently an additional contribution of Rs.13,720 was ordered to be made from General funds towards the deficit in the E.E. fund at the end of 1949-50. The R.E. for 1949-50 provides for these contributions (Rs.27,720 ordinary and Rs.2000 capital). Provision is made in the B.E. for 1950-51 for a contribution of Rs.14,000/- to E.E. Acct. - Ordinary besides a contribution of Rs.17,500/- to the Capital Account. With these contributions the B.E. for 1950-51 of the E.E. Acct. closes with a large deficit of Rs.10,811. The present rate of Education tax is given as 1% per annum. E.&.P.H. will consider in connection with E.E. budget the question of enhancing this rate sufficiently so as to stabilise the E.E. Acct. Pending examination of the E.E. budget the contribution proposed may be allowed to stand.

*** *** ***

Closing Balance. The R.E. for the current year (1949-50) opened with a balance of Rs.45,563 under the General Account (Ordinary) and will close with a balance of Rs.56,903 after providing for a capital expenditure of Rs.47,400/- (including Rs.2000) relating to the E.E. fund) from the ordinary account, the revenue surplus for the year being Rs.58,740. The B.E. for 1950-51 will close with a deficit of Rs.4,737 against the prescribed minimum balance of Rs.20,500/- after providing for a capital expenditure of Rs.120,700 from the ordinary account. The Council may be asked to avoid the deficit and secure the required minimum balance by reducing capital expenditure to the extent necessary.

General financial position. On the basis of the B.E. for 1950-51, the ordinary receipts (

They also direct the council under Sub-Section (2) of Section 35 of the Madras Elementary Education Act, 1920, as amended to levy the education tax on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes at 12½ % of property tax per half year.

p2nf

4. The Commissioner, Cuddalore Municipality is requested to report in due course, the actual balance in the Elementary Education ~~Account~~ Fund, at the end of the year 1949-50.

5 The sanctioned budget for 1950-51 will be as shown in the annexure below.

6 An extract of the remarks of the Director of Public Instruction contained in his endorsement cited is communicated to the Commissioner for information and necessary action.

M
14/4/50

OM
19/4/50

To
The Commr.,
Cuddalore Mply.
(through the DEC)
[with a copy of paras 3 to 6 and p1 of]
The DPI
The Exr of LF Accts
Copy to LA Dept
28/4

Annexure

p3 supra.

29

18

ANNEXURE.

Opening balance (as revised) Rs 6

RECEIPTS:

	Rs
1. Education tax	13,622
2. Fines and Penalties	
3. Income from securities	
4. School fees	
5. Other receipts	70
6. Government Grant	
(i) Under Section 37 of the E.E. Act	10,060
(ii) under the proviso to Sec. 37 of the Act.	10,181
(iii) compensation for the loss of education tax levied as surcharge on profession tax.	
(iv) Adjustment from the A.T.C. grant.	
7. Contribution from the General Funds	14,000
DEDUCT Refunds.	— 70
Amount transferred to capital.	
Total Ordinary	47,863
CAPITAL	
Contribution from the ~~Current~~ General Account	17,500
Amount transferred from ordinary	
Total ordinary & capital	65,363
Total including opening balance.	65,369

EXPENDITURE.

	Rs
1. Staff:	
Salaries & allowances	48,110
Masters	
~~Clerks & servants~~	
Contribution to P.F.	1,630
Edn. tax-collection charges	770
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	1,680
Other items	2,120
Equipment:	
Furniture & apparatus	300
Library books & maps	60
Other itmms	50
3. Prizes & Scholarships	
4. Repairs to buildings	1,000
5. Interest on and re-payment of debt	
6. Repayment of advance to Govt.	
Total:	55,720
CAPITAL	
Lands & buildings	17,500
Total (ordinary and capital)	73,220
Closing balance	— 7,851

OM
19/4/50

Note file

C.no: 6961/50

Edn (D)

B.E for 1950-51. Elementary Education Fund - Municipal Council, Cuddalore

—

From the Commissioner, Cuddalore Depts
p3cf No: 16265/49 d 15-12-'49
From the Director of Public Instruction
p1cf No: 65 B3/49-50 d 27-1-'50

—

The R.E for 1949-50 and the B.E for 1950-51 of the Municipal Council, Cuddalore call for the following remarks:-

2. R.E for 1949-50:-

(i) Government grant under Section 37 of the Elementary Education Act:- The credit taken under this head should be altered to Rs 9206/- p5cf

(ii) Government grant under the proviso to Section 37 of the Elementary Education Act:- The credit taken under this head should be altered to Rs 10181/- p5cf

(iii) Collection charges:- The amount of Rs 670/- shown against Collection charges should be transferred from the "receipt side" to the "expenditure side" p6cf

(iv) LA have agreed to a contribution of Rs 27,720 from the General Account to the Elementary Education Account. p25cf

(v) Revised w.r.t the suggestions above, the R.E is anticipated to close with a balance of Rs 6/-

3. B.E for 1950-51:-

(i) Government grant under Section 37 of the Ely Edn Act:- The rate of Education Tax levied in the municipality is 1% of p.v and the rate of Government Contribution is 1% of p.v. In other words, this council is getting equivalent contribution. Hence, accordi

Bud II

to the recent decision of the Government, this Council will not get any additional contribution. The credit taken for Rs 10,060/- under this head is correct and may be allowed to stand.

(ii) Government grant under the proviso to Section 37 of the Elementary Education Act:- The credit taken under this head should be revised to Rs 10,181/-

(iii) Collection charges:- The amount of Rs 770/- shown as collection charges should be transferred from the receipts side to the expenditure side.

(iv) Education Tax:- With reference to G.O: No: 1606 Edn d 22-6-1948, the Commissioner ~~has~~ submitted proposals to levy Education Tax on vacant lands at ~~[illegible]~~ Rs 0-1-9 (one anna & nine pies) ⊗ per ~~half~~ year for every 320 square yards. The additional income anticipated is Rs 432. ~~The proposal of tax~~ It has been decided ✓ that the question of levying Edn Tax on vacant lands should be dealt with along with the Elementary Education Fund Budgets. In this case, a direction under section 34 and 35 of the Elementary Education Act may be issued requiring the municipal council to levy Education Tax ~~at~~ at ~~[illegible]~~ 12½% of property tax per half year

(v) LA have suggested that the rate of Education Tax may be increased by 1/4% of property rentals. If this is done, the total tax will come to 25%. ~~p.a.~~ This Department may agree with LA. The additional income that will be derived by way of increase of tax will be Rs 2,500/-

(vi) Revised w.r.t the suggestions above the BE is anticipated to close with a deficit of Rs 7851/-. R.A may be requested to examine whether this deficit can be wiped off by an additional contribution from the General funds.

KA 14/2/50
14/2/50
15/3/50
16.3.50
L.A.

25.00
20.32

p5cf

p6cf ⊗

7 as x 2
8)14 (1
8
6
1 3/4 as per year

M11-2/(H)

p11cf

p11cf

✓ Separate [illegible]

No Edn Tax on vacant lands has so far been levied – It has to be done w.e.f 1-4-1950

The Govt Contribution will not be affected during 1949-50 & 50-51 as the contribution will be payable only during 1951-52

(This will apply to buildings & agricultural lands)

LOCAL ADMINISTRATION DEPARTMENT
11329
16 MAR 1950
SECRET

Edn. u.o. 6961/50-1-D
16.3.50.

LAD (Bud II)

Verified from [illegible]

Please see the notes of Edn Dept. above. The contributions shown in the EE budget and those provided for in the Gl. budget are the same. Viz Rs 29,720 (Rs 27,720 ordy + Rs 2000 Capital.) for 1949-50 and Rs 31,500 (Rs 14,000 ordy + Rs 17500 Capl.) for 1950-51. The BE for 1950-51 of the cl is expected to close with a deficit of Rs 1355 under Gl Acct against the required minimum balance of Rs 20,550. The cl has been asked to secure the requisite balance by reducing capital expenditure. The general Acct. ~~cannot~~ (is not in a position to) make any additional contribution towards the deficit in the EE Acct for 1950-51 ~~The deficit in the EE Acct. has to be avoided with the aid of Govt grant.~~ This Dept. may agree to the rate of Edu tax being enhanced by 1/4% p.a. The total rate of property tax will then be 25% p.a. The file may be returned to Edu Dept.

17.3.50.

S.S.S.
17.3.50.

18.3.50

Secy

ASSISTANT SECRETARY
20 MAR 1950
3571
EDUCATION DEPARTMENT

Edu.

18.3.50

18/3

Edu (D)

LA have stated that no additional contribution from the General fund is possible ~~to meet~~ avoid the deficit in the Elementary Education Account. The question of avoiding this deficit may be taken up after the closing balance on 31.3.1950 is known. A draft order

LA u.o. no 11329/50-1 (Bud I)
18.3.50

C.6961/50-D. Edn.

34

is submitted.

The file may be circulated to H.M (E&L) and HM (LA) with reference to para 3(ii) of the draft order placed below.

14.4.50

17/4/50

19/4/50

8 19.4.50

21/4 H.M. (E.&L.)

23.4 H.M. (Fin.)

H.M. (L.A.)

26/4

SECRETARIAT
26 APR 1950
EDUCATION DEPARTMENT

35

From		To
Sri L.C. Richard, M.A., Commissioner, Cuddalore Municipality, Cuddalore	◊	The Secretary to the Government of Madras, Education Department, Fort St. George, Madras.

Through the Chairman, Municipal Council, Cuddalore.

ASSISTANT SECRETARY
26 MAY 1950
EDUCATION DEPARTMENT

14

Rc No. A.1. 7818/50 Dated:23--5--50.

M27-29 (K)

13043

Sir,

Sub:- Property - Cuddalore Municipality - Education tax Increase in the rate of tax on property tax and levy on vacant sites -

Ref:- G.O.Ms. No. 1350, Education dated 27--4--50 passing orders on the Revised Estimate for 1949-50 and the budget estimate for 50-51 of the Elementary Education Fund.

--- ---

P.3 infra

I beg to submit that the matter was placed before the council ~~for its~~ consideration. The council in its resolution No. 373 dated: 22-5-50 (copy enclosed) have resolved to request the Government to withdraw the direction issued in the above Government order for the reasons stated therein. I therefore request that the Government will be pleased to issue early orders so as to enable me to take further action in the matter.

L.C. Richard 24-5-50
Commissioner.

FORWARDED

25/5
Chairman,
Municipal Council, Cuddalore.

Pss. 24-5

36/

37

Extract from the Proceedings of the Municipal Council, Cuddalore, at its meeting held on 22-5--1950.

*** *** ***

No. 373.

The Council is not in favour of increasing the rate of education tax owing to the economic distress prevalent at present. The council is however willing to reduce the provision made under Capital so as to make good the dificit of Rs10811/- in the budget estimate for 50-51 by deleting the provision of Rs.8,000/- made for the construction of the Bazaar st, Girls School, Tirupapuliyur and also by reducing the provision of Rs.5000/- made for the construction of latrines in the Municipal Elementary schools to Rs. 2000/- The amount of Rs.11,000/- released on both these heads will go to meet the deficit of Rs.10,811/- in the elementary education fund budget. The Council therefore requests the Government to withdraw the direction to increase the education tax from 1% to 1¼% per annum in the annual value of the properties wtith effect from 1-4-50 and also to levy education tax on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes at 12½% of property tax per half year.

Sd/- S.S. Ramaswami
Chairman,.

/ True copy/

26-5-50
Commissioner.

DIRECTOR OF PUBLIC INSTRUCTION
8-JUN 1950
MADRAS

C. 190,288/50

Edn (D)

Endorsement No 13043/50-1-D - Edn - dt 7.6.50.

Referred to the Director of Public Instruction for immediate remarks.

Assistant Secretary to Government.

To
the Director of Public Instruction (in original)

Sd. 7/6.

From
Sri L.C. Richard, M.A.,
Commissioner, Cuddalore
Municipality, Cuddalore.

To
The Secretary to Government of
Madras, Education Department,
Fort St. George, Madras.

Through: The Chairman, Municipal Council, Cuddalore.

Roc No. A.1. 7818-50 dated 3-8-50.

ASSISTANT SECRETARY
5 AUG 1950
22516
EDUCATION DEPARTMENT

Sir,

Sub:- Tax - Property - Cuddalore Municipality - Education tax - Increase in the rate and the levy on vacant sites.
G.O.Ms.No.1350 Education dated 27-4-1950 - Para 3(ii) and this office letter Roc No. A.1.7818-50 dated 23--5--1950.

PP.27-28 cf / (K)

--@@--

I invite your kind attention to my letter under reference and request you to issue early orders in the matter. As a result of the non receipt of final orders on the resolution of the council requesting to withdraw the direction to increase the rate of Education tax from 1% to 1½% and to levy the said tax on vacant lands, the property tax demand notices could not be issued for the half year ending 30--9--50. The delay in the issue of the demand notices in time will affect ~~xxx~~ the timely collection of property tax and that will tell upon the Administration. To avoid further delay in issuing the property tax demand notices, I request you to kindly issue early orders whether the original direction of the Government may be adopted or the resolution of the Council can be given effect to. This may kindly be treated as urgent and the final orders issued early so as to enable me to issue the demand notice at least before the end of this month. This may kindly be treated as specially urgent.

L.C. Richard
Commissioner.
3.8.50

Forwarded

4/8

Chairman,
Municipal Council, Cuddalore.

Pss.4-8

13043

Edu (D)

Endorsement No. Edu dt -8-1950

Forwarded to the Director of Public Instruction for remarks in continuation of Govt. ~~memo~~ endt. no. 13043/50-1 D dt. 7-6-50.

Assistant Secretary to Govt.

To
The Director of Public Instruction [in original to be returned with reply].

14-8-50

14/8/50

---

21 41

Edu. (D).

C. no. 13043/50

Tax - Property - M. Cl., Cuddalore - Education tax - Increase in the rate and levy on vacant sites

Ref: Govt. Endt. No. 13043/50-1D dt 7-6-50

Memo. no. 13043/50-2D Edu. dt. 16-8-50

The D. P. I. is directed to expedite his reply to the Govt. ~~memo~~ Endt. cited above. As demand notices for ~~prop~~ tax have to be issued before the end of this month, this ref. should be treated as special and reply sent without any delay.

14-8-50.

14/8/50.

14/8/50

53
17/8

Where is the Govt
[illegible] letter
Papers must be
referred

16/8

To
The D. P. I.

21/8

42

43

22

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

R.O.C. No. 1902 B8/50 Dated 23-8-1950.

Sub:- Tax- Education- Municipal Council- Cuddalore- Increase in the rate of levy- Levy on vacant lands.

PP. 1-4 ante

Ref:- Government Endorsement No. 13043/50-10 Edn. dated 7-6-1950.

ASSISTANT SECRETARY, EDUCATION DEPT.
24961
24 AUG 1950

Resubmitted.

2. The means suggested by the Municipal Council for meeting the deficit under the Elementary Education Fund may be accepted, the Municipal Council being however, advised to take up the two postponed works relating to Elementary Schools at least during the comin year (1951-52).

23.8.50

for Director of Public Instruction.

To

The Secretary to the Government, Education Department, Madras.

A.S./23-8.

23

From
Sri L.C. Richard, M.A.,
Commissioner, Cuddalore
Municipality, Cuddalore.

To
The Secretary to the Government of
Madras, Education Department,
Fort St. George, MADRAS.

Through: The Chairman, Municipal Council, Cuddalore.

D.Dis No.7818-50 dated 8-9-50.

Sir,

Sub:- Tax - Property - Cuddalore Municipality - Increase in the rate of Education tax and levy on vacant sites - Effect from 1-4-50 Information furnished.

Ref:- G.O.No.Ms.1350 Education dated 27-4-50 issuing orders on the revised estimate for 1949-50 and the budget estimate for 1950-51 of the Elementary education fund.

The final orders of the Government on the resolution of the Council requesting to withdraw the direction of the Government to increase the rate of Education tax from 1% to 1¼% per annum and to levy the said tax on vacant sites at 12½% of property tax per half year submitted along with my letter Roc No.A.1.7818-50 dated 23-5-50 are still awaited. As the issue of the property tax demand notices in time for the half-year ending 30-9-50 was held up awaiting further instructions from Government and as it cannot be postponed further as any further delay would seriously affect the collection work, I beg to submit for the information of the Government that I am giving effect to the direction of the Government ~~and~~ issued in G.O. cited above and the demand notices are being issued in accordance with the revised enhanced rates for the half year ending 30--9--1950.

L.C. Richard

Commissioner. 8.9.50.

ASSISTANT SECRETARY
12 SEP 1950
EDUCATION DEPARTMENT

27671

Forwarded

7/9

Chairman,
Municipal Council, Cuddalore.

Pss.8-9

No-1
16/9/50
13043/50

Edn (D)

The main file on the subject mentioned overleaf was sent to LA Dept with Edn no no: 13043/50-1 D Edn dt 16.9.50. This current may await its return.

25/9/50

21/9/50

26/9/50

Edn (D)

Tax - Education - Municipal Council, Cuddalore.

p1 cf From the Commr, Cuddalore Mply -
No: 7818/50 dt 23-5-50

p5 cf From the Commr, Cuddalore Mply -
No: 7818/50 dt 3-8-50

p9 cf From the Director of Public Instruction
No: 1902/50 dt 23-8-50.

2/4/10 From the Commr, Cuddalore Mply -
No: 7818/50 dt 8-9-50

Memo no: 13043/50-2 D Edn dt 4-10-50

pp27-28 cf / (K) The orders in para 3 (ii) of G.O: No: 1350 A Edn dated the 27th April 1950 in so far as they relate to buildings and agricultural lands ~~are~~ are

are hereby cancelled with effect from 1-10-50.

~~2~~. The municipal council, Cuddalore shall avoid the anticipated deficit in the B.E for 1950-51 by reducing the capital expenditure to the tune of Rs 11,000. It is however advised to take up the two postponed works relating to elementary schools during 1951-52.

2. The Council's request for reconsideration of orders regarding Education tax on vacant lands will not be complied with.

p1 cf
p9 cf
2 p3 cf

The Commr, Cuddalore Mpty (through the Coll)
The D.P.I
The Exr of LF Accts
The LA Dept.

28/4.

KA
2-10-50

4/10/50

3/10/50

C no: 13043/50

Edn(D)

Tax - Education - Municipal Council, Cuddalore -

From The Commr, Cuddalore Mpty
No: 7818/50 D 23-5-50. p1 cf

From the Commr, Cuddalore Mpty
No: 7818/50 D 3-8-50. p5 cf

From The Director of Public Instruction
No: 1902/50 D 23-8-50. p9 cf

In its resolution on p3 cf, the municipal Council, Cuddalore, has ~~[illegible]~~ requested the Govt to cancel the direction given in para 3(ii) of G.O: No: 1350 A Edn D 27-4-50. pp27-28 cf (K)

A
It has proposed to meet the deficit in the B.E for 1950-51 by reducing the capital expenditure to the tune of Rs 11,000. ~~So far as vacant lands are concerned~~,

B
Concurred
It does not seem necessary to reconsider the orders as far as vacant lands are ~~[illegible]~~ concerned, as Education tax has not been levied on vacant lands in this municipality ~~so far~~ and as no class of property is exempted from the levy of Education tax. In view of 'A' above, there appears to be no objection to the cancellation of orders re: the levy of Edn tax on buildings and agricultural lands.

LA may see for remarks.

KA
12/9/50

12/9/50

LA.
14/9/50

ASSISTANT SECRETARY
27 SEP 1950
29584
EDUCATION DEPARTMENT

No: 13043/50-7 D Edn
16.9.50

LOCAL ADMINISTRATION DEPARTMENT
16 SEP 1950
SECRETARIAT, MADRAS

37867/50-1C
26-9-1950

MP
18/9

L.A. Dept (C)

The views of Education Dept at 'B' above may be agreed to in this Dept. The case may be returned to Education Dept u.o.

Edn
26/9/50

Through A. Sec.

20/9/50

21/9/50

25-9-50

50

Edn(D)

LA Department have agreed to the proposal of this department to cancel the orders already issued in the matter of Education tax on buildings and agricultural lands and to retain the orders regarding Education tax on vacant lands. Attention is invited to the subsequent letter from the Commr. on p 11 cf. In view of what is stated there, the proposed orders regarding the cancellation of Education tax on buildings and agricultural lands may take effect from 1-10-1950. Subject to orders, a draft memo is submitted for approval. After issue, the papers may be stitched with ~~the~~ the G.O at ⓚ.

2.10.50

4/10/50

D/ 26 5/1

R.O.C.No.B1/6602/1950.

Municipal Office, Cuddalore,
D/- 22nd August 1950.

From

Sri L.C.Richard M.A.,
Commissioner, Cuddalore Municipality.

To

The Secretary to the Government of Madras,
Education Department, Fort St.George, Madras.

Through

The Chairman,
Municipal Council,
Cuddalore.

ASSISTANT SECRETARY
24966
24 AUG 1950
EDUCATION DEPARTMENT

12/9/50

Sir,

Edn(D)

Sub:- Accounts- Cuddalore Municipality-Elementary Education Fund- Balance at the end of the year 1949-1950-Reported.

With reference to paragraph 4 of G.O.Ms.No.1350 - Education dated the 27th April 1950, I beg to submit that the balance in the Elementary Education Fund Account of this Municipality at the end of 1949-1950 was MINUS Rs.1960/-.

Commissioner.

F o r w a r d e d.

Chairman,
Municipal Council, Cuddalore.

Edn (O)

This may await the decn in the top file (C.no: 13043/50)

12/9/50

12/9/50

14/9/50

Edn (R).

P50 (K)

In memo no: 13043/50-2 ~~D~~ Edn dt 4-10-50, the municipal Council, Cuddalore was asked to avoid the deficit in the B.E. for 1950-51 by reducing the capital expenditure to a tune of Rs 11,000. In view of this ~~increase~~ no further action is necessary on the Commissioner's reference overleaf. This may be filed with G.O: No: 1350 Edn dt 27-4-1950

~~orders~~ (F)

10/11/50

15/11/50

11/11/50

24108

R.O.C.No.C1/11376/1951.

Municipal Office, Cuddalore,
D/- 23rd February 1952.

DIRECTOR OF PUBLIC INSTRUCTION
29 FEB 1952
MADRAS

From

Janab Syed Peer Pasha B.A.,
Commissioner, Cuddalore Municipality,
Cuddalore.

To

The Secretary to the Government of Madras,
Education Department, Fort St.George,
Madras.

Through

The Chairman,
Municipal Council, Cuddalore
&
The Director of Public Instruction,
Madras.

Sir,

Sub:- Audit Report- Elementary Education Fund- Cuddalore Municipality- 1950-1951- Settlement of Audit objection.

P2 infra

I submit herewith an extract of paragraph 4 of the Audit Report on the Elementary Education Fund of this Municipality for the year 1950-1951 with regard to the total expenditure-Ordinary in excess of the budget provision and requiring the approval of Government as required under G.O.No.139 Education Department dated the 29th January 1942. An extract from the annual account (audited) pertaining to expenditure on the elementary education fund for the year 1950-1951 is submitted herewith for ready reference. The reasons for the increase in expenditure over the budget provision are explained below:-

Not put up

P3 infra

1. 1.Staff-Salaries and allowances:- The increase is due to the grant of advance increments to the elementary school teachers from 1-10-1947 with refeference to the sanction accorded in Government Memorandum No.97084/49-3-C1 Education Department dated the 28th February 1950 and also due to the fact that the elementary school teachers were allowed to draw their ~~next~~ increments after the grant of weightage from 1-10-1947 on 1-1-1948 instead of 1-10-1948 in accordance with the orders of the Government in Memorandum No.26022/50-2-D.Education Department dated the 14th November 1950.

P5 (K)

PP 11-12 (R)

2. Travelling Allowances:- Due to the deputation of some of the teachers for training in adult education at Kanchipuram as per orders of the Educational Authorities, a sum of Rs.48-10-0 had to be incurred under this head during the year.

3. House rent:- The increase is due to the grant of enhance rents to the Vilvarayanatham school from Rs.7/- to Rs.20/- per mensem, Brookspet school from Rs.8-12-0 to Rs.12/- per mensem and the Malumiyarpet school from Rs.7/- to Rs.15/- per mensem during the course of the year on the representations of the owners of the respective buildings.

4. Other items:- ~~This is main~~ The increase under this head is mainly due to the provision of electric lights facilities to the municipal adult schools at Devanampatnam, Tirupapuliyur and the Kuttakara Eda Street, Cuddalore O.T.

5. Library books and maps:- Due to the change of text books in the elementary schools during the year, table copies

2

copies of the new set of books had to be purchased and supplied to all the schools. Hence the increase under this head in excess of the budget provision.

6. Other items:- The increase under this head is due to the repainting of all the blackboards of the municipal elementary schools and due to the repairs effected to the furniture of the schools.

-P5 (R)

2. Since in Government Memorandum No.97084/49-3-Ca dated the 28th February 1950 the Government ordered that the extra cost incurred in granting the weightage to the teachers should be borne from the general funds, a sum of Rs.31700/- was contributed from the general funds to the elementary education funds - ordinary during the year 1950-1951.

3. The total expenditure-ordinary during the year 1950-1951 exceeded the total budget provision during the year for the reasons stated above. I therefore request that Government will be pleased to condone the excess expenditure incurred in excess of the budget provision and to ~~approve of the expenditure~~ accord sanction for the excess expenditure incurred in excess of the budget provision for the reasons stated above so as to enable me to settle the audit objection.

Forwarded.

23/2/52

Chairman,
Municipal Council,
Cuddalore.

23-2-52
Commissioner.

Copy to the Dt. Inspector of L.F. Accounts, South Arcot, for information.

Extract from the Audit Report on the Elementary Education Funds Account of the Cuddalore Municipality for the year 1950-1951.

** ** **

4. Expenditure in excess of budget provision:- Expenditure in excess of the allotment in the sanctioned budget was incurred under the following main heads. The total expenditure- ordinary has also exceeded the provisions made in the budget and revised estimate for 1950-1951 sanctioned in G.O.No.1350 (A) Education dated the 28th April 1950 and G.O.No.Ms.1451 Edn. dated 23rd May 1951. The approval of the Director of Public Instruction and Government required under G.O.No.139 Education dated 29-1-1942 as amended was not obtained for the excess expenditure.

PP 27-29
Q

Not put up. Taken to (Budget Section

	Actual expenditure. Rs.	Budget provision. Rs.
I. Staff.	57135--14--9	49740-0-0.
II. Contingencies & equipment.	4864---6--0	4210--0-0
Total expenditure-Ordinary.	62340--6--9	55720-0--0*

* Provision in the Revised Estimate Rs.61730/-

Sd. J. Mukunda Rao,
Asst. Examiner of L.F. Accounts,
S. Range, Tiruchirapalli.

Extract from the Annual Account of Receipts and Charges of the Elementary Education Fund of the Cuddalore Municipality for the year 1950-1951.

** ** **

26

Heads.	Actuals, 195 -5			Total.	Final Budget Appropriation		
EXPENDITURE - Ordinary.							
1. Staff:-							
Salaries and allowances.	35614	5	0		48110	0	0
Dearness allowance.	18049	15	0				
Clerks and servants.	543	12	0				
Pay of supervisor, Dearness allowance.	264	0	0				
Education Tax - Collection Charges.	651	4	9		770	0	0
Contribution to Provident Fund.	1964	0	0		1630	0	0
Travelling allowances.	48	10	0				
2. Contingencies and Equipment--							
House rent.	1888	12	0		1680	0	0
Other items.	2347	9	0		2120	0	0
Equipment-- Furniture apparatus.	259	6	0		300	0	0
Library books and maps.	272	11	0		60	0	0
Other items.	96	0	0		50	0	0
4. Repairs to buildings.	340	2	0		1000	0	0
8. Advances recoverable.	62340	6	9		55720	0	0

/ True Copy /

Commissioner 23-2-52
Cuddalore municipality

Supplementary Arrears for ve[illegible] justify and 15/3/5[illegible]

188

1/3

D

5/29

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION MADRAS.
R.C. No.577 B8/52 dated 1/4/52.

Sub:- Addit Report- Elementary Education Fund - Cuddalore municipality - 1950-51 settlement of Audit objection.

Ref:- Roc. No. CI/11376/51 dated 23/2/52 of the Commissioner Cuddalore municipality, Submitted to Government. PP1-2 ante

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SECOND ASSISTANT SECRETARY
13288
4 APL 1952
EDUCATION DEPARTMENT

In the circumstances stated, the request of the Commissioner is recommended.

G.D.S.
3/4

For Director of Public Instruction.

To
The Secretary to Government,
Education Department.

Tsn.2/4/

8/2/4

EDUCATION (D) DEPARTMENT.

Memo. No. 13288-D/52-1, Education, Dated: 14.4.52

29/30

Sub:- Elementary Education Fund - 1950-51 -
Expenditure in excess of budget provision -
~~Sanctioned~~. Approved.

Ref:- From the Commr., Cuddalore Municipality,
No. C1/11376/1951 dated 23-2-1952.
From the D.P.I. No. 577-B.8/52
Dated: 1-4-52.

@£@

PP1-2 cf.

P5 cf.

The Govt. approve the action of the Muncipal Council, Cuddalore, in having incurred expenditure in excess of the budget provision in the Ele. Edn. Fund for the year 1950-51.

12/4/52 1403
12.4.52

12/4/52

To

16/4

The Commr., Cuddalore
Municipality Through
C.M.C.
The D.P.I.
The Exr. of L.F. Accts.

A revised draft is submitted.
12/4