

EDUCATION 430. 2200 14 200.

M. P. SRIRI

clerk
1/17

(1)

(17)

G.O. No. 1576. Edm.

DATED. 23. 5. 50.

Sub

B. F. for 1950-51. Elementary Education

Joint Municipal Council Tiruvannamalai Orders passed

~~~~~

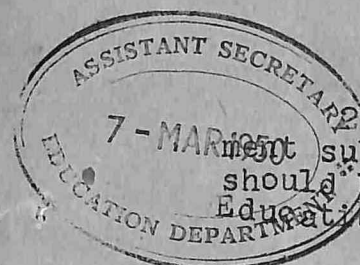
9  
OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION M A D R A S.

R op. 72 B3/49-50 dated 28-2-1950. (N)

Sub: Budget Estimate for 1950-51 - Elementary Education Fund -  
Municipal Council, Tiruvarur.

Ref: From the Commissioner, No. 6276/49-B1 dated 26th December 1949. -----

Copy submitted. p3 uph



Revised Estimate for 1949-50: The credit taken for Govern-  
ment subsidy under Section 37 of the Madras Elementary Education Act  
should be revised to Rs. 5908/- the amount sanctioned in G.O. No. 114  
Education dated 27-10-1949.

3. Three schools require better accommodation.
4. Equipment is reported to be fairly adequate in schools.

*[Signature]*  
for Director of Public Instruction.

To  
The Secretary to Government,  
Education Department,  
Fort St. George, Madras.  
Copy to B-2 (3 copies.)

MB/2-3.  
*[Signature]*

3  
COPY of letter from the Commissioner, Municipal Council, Tiruvarur to the Director of Public Instruction, Madras through the Chairman Rc.No. 6276/49-B1. dated 26th December 1950. (3)

Sir,

Sub: Budget - Elementary Education - Tiruvarur Municipality - 1950-51 - forwarded.

Ref: Director's Rc.No.1905 B1 of 1949 dated 22-10-1949.

...  
The Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 on the Elementary Education accounts of this Municipal Council are herewith forwarded with all the enclosures together with a copy of the Council's Resolution adopting the same.

2. Necessary provisions have also been made in the budget of 1950-51 (1) for giving free midday meals on all schools days to Adi-dravida school children located in Ramagai Road and (2) to conduct classes for adult education in four important centres in the municipal schools on payment of an allowance of Rs.12/- each per mensem to the teachers who conduct them.

Sd. S. VIRARAGAVA RAJU,  
Commissioner.

Forwarded.  
Sd. x x  
Chairman.

Copy submitted to the Secretary to Government, Education and Public Health Department, Madras.

Enclosures:

1. Revised Estimate of 1949-50 and Budget Estimate of 1950-51 in duplicate.
2. Schedule of Establishment on the elementary education in duplicate.
3. Statement showing salary, Dearness Allowance etc., in duplicate.
4. Report to accompany the Elementary Education Budget 1950-51 in duplicate.
5. Market Variations of Revised Estimate and Budget Estimate to actuals of 1948-49.

/ True copy/

*[Signature]*  
for Director of Public Instruction.

MB/2-3.  
3/3

## Elementary Education Budget Estimate for 1950-1951.

| Head of Account. | Revised<br>Estimate<br>1949-50 | Budget<br>Estimate<br>1950-51. |
|------------------|--------------------------------|--------------------------------|
|------------------|--------------------------------|--------------------------------|

## C. Elementary Education Account.

## Receipts - Ordinary.

|                                                                         |         |       |        |
|-------------------------------------------------------------------------|---------|-------|--------|
| Opening Balance:-                                                       | 4,570   | 1470  | 1228   |
| 1. Education tax.                                                       | 11,720  | 13720 | 44,020 |
| 6. Other Receipts.                                                      | 20      | 30    |        |
| 7. Government Grants:-                                                  |         |       |        |
| (i) Under Section 37 of the<br>Elementary Education Act.                | 5,908   | 6,250 | 6780 ✓ |
| (ii) Under proviso to Section<br>37 of the Elementary Education<br>Act. | 3,180 ✓ | 3180  | 3180 ✓ |
| 8. Contribution from General Fund<br>Account.                           | 4,220 ✓ | 4220  | 4220 ✓ |
|                                                                         | 25,390  | 27930 | 28,230 |

## Receipts - Capital.

## Ordinary &amp; Capital.

Grand total including  
opening balance.

Municipal Office,  
Tiruvavarur. 26-12-49.

Commissioner.

26.12.49

26.12.49

17 1/2  
24 1/2  
20

TIRUVARUR MUNICIPALITY.

Elementary Education Budget Estimate for 1950-51.

| Head of Account. | Revised<br>Estimate<br>1949-50 | Budget<br>Estimate<br>1950-51. |
|------------------|--------------------------------|--------------------------------|
|------------------|--------------------------------|--------------------------------|

C. ELEMENTARY EDUCATION ACCOUNT.

Expenditure - Ordinary.

|                                   |       |                      |
|-----------------------------------|-------|----------------------|
| 1. Staff.                         |       |                      |
| Masters - pay.                    | 14160 | 15590                |
| -do- Dearness allowance.          | 7700  | <del>8140</del> 8140 |
| Contribution to Provident Fund.   | 700   | 700                  |
| 2. Contingencies and equipments:- |       |                      |
| House rent.                       | 1220  | 700                  |
| other items.                      | 600   | <del>570</del> 700   |
| Dearness allowance.               | 430   | 430                  |
| Equipment:-                       |       |                      |
| Furniture & apparatus.            | 750   | 260                  |
| Library Books & Maps.             | 10    | 100                  |
| 3. Prizes & Scholarships.         | 20    | 20                   |
| 4. Repairs to buildings.          | 1100  | 400                  |
| 5. Adult Education.               | 250   | <del>580</del> 580   |
| Collection charges.               | 1550  | 1780                 |

Total.

28490 29400

Expenditure - Capital.

Nil. Nil.

Total expenditure - ordinary and capital.

28490 29400

Closing Balance.

1,128 (1470) - 42

Grand total including closing balance.

29,618 29960 29400

Municipal Office,  
Tiruvavarur. 26-12-49.

*Ch. V. S. S. S.*  
Commissioner.

26.12.49 26.1.50

9

Schedule of Establishment of Tiruvarur Municipality for 1950-51.

| Sl. No. | Designation of Post. | Scale of pay. | Present pay. | Remarks. |
|---------|----------------------|---------------|--------------|----------|
| 1       | 2                    | 3             | 4            | 5        |

ELEMENTARY - EDUCATION.

|    |                          |                             |         |                                                     |
|----|--------------------------|-----------------------------|---------|-----------------------------------------------------|
| 1. | secondary grade teacher. | 40-1 $\frac{1}{2}$ -55-2-75 | 53-8-0  | Increment for 2 months at 1 $\frac{1}{2}$ Rs. 3-0-0 |
| 2, | -do-                     | -do-                        | 89-0-0  | -do-6-0-0                                           |
| 2  | -do-                     | -do-                        | 80-0-0  | ..                                                  |
| 1  | Higher grade teacher.    | at Rs.30/- 30-1-45          | 30-0-0  |                                                     |
| 3  | -do-                     | at Rs.31/- -do-             | 33-0-0  | at Rs.1/- each 21-0-0                               |
| 2  | -do-                     | at Rs.32/- -do-             | 64-0-0  | 10-0-0                                              |
| 9  | -do-                     | at Rs.33/- -do-             | 297-0-0 | 25-0-0                                              |
| 5  | -do-                     | at Rs.34/- -do-             | 170-0-0 | 10-0-0                                              |
| 3  | -do-                     | at Rs.35/- -do-             | 105-0-0 | <del>144-0-0</del> 6-0-0                            |
| 4  | -do-                     | at Rs.36/- -do-             | 144-0-0 | 8-0-0                                               |
| 2  | -do-                     | at Rs.37/- -do-             | 74-0-0  | 4-0-0                                               |
| 1  | Lower grade teacher.     | at Rs.29/- 23-1-33          | 29-0-0  | 2-0-0                                               |

Total. 1228-8-0 95-0-0

Rs. 1228-8-0 x 12 - 14742  
 Increment. 95  
 Duty allowance Rs.5 plus 2  
 plus 2 - 9 x 12 - 108  
 Leave salary. 640

-----  
 15585 or

15590  
 120\*

2 conductresses at Rs.5/-  
 \*This provision is included under other items.

3 Secondary grade teachers  
 D.A. at Rs. 22

2 -do- at Rs. 21/-

29 Higher grade teachers at Rs.19/-

1 Lower grade at Rs. 19/-

66  
 42  
 551  
 19

-----  
 678

Rs. 678 x 12 - 8136 or  
 2 Conductresses 18 x 2 x 12 - 432 or  
 Provident Fund contribution.

8140  
 430  
 700

Adult Education.  
 8 plus 4

4 teachers  
 Rs.48 x 12

576 or

48

580

Municipal Office, I  
 Tiruvarur, 26-12-49. I

*G. Narayanaiah*  
 Commissioner. *W. R. S.*

*26.12.49* *26.12.49*

11

TIRUVARUR MUNICIPALITY.

Statement showing the salary, dearness allowance, house rent provided for the Elementary schools in the Budget Estimate for 1950-51.

| Sl.No. | Name of School.                                 | No. of trained teachers. | Total salary in Rs. | Dearness allowance in Rs. | House rent in Rs. |
|--------|-------------------------------------------------|--------------------------|---------------------|---------------------------|-------------------|
| 1.     | Tiruthuraipoondi Road Boys School.              | 2                        | 69                  | 38                        | 12                |
| 2.     | Tiruthuraipoondi Road Girls school.             | 3                        | 98                  | 57                        | 11                |
| 3.     | Vijayapuram Mohamman School.                    | 3                        | 107                 | 57                        | 20                |
| 4.     | Gowrisami Memorial Municipal Elementary School  | 11                       | 403½                | 216                       | -                 |
| 5.     | Sabapathi Mudaliar Municipal Elementary School. | 6                        | 208½                | 117                       | -                 |
| 6.     | North Main Street Girls School.                 | 3                        | 102                 | 57                        | 15                |
| 7.     | Mohammadan School, Kodikkalpalayam.             | 5                        | 172½                | 98                        | -                 |
| 8.     | Adi-dravida School.                             | 2                        | 68                  | 38                        | -                 |
| Total. |                                                 | 35                       | 1228½               | 678                       | 58                |

Pay .. per year.  $1228\frac{1}{2} \times 12$  - 14742-0-0

Dearness allowance  $678 \times 12$  - 8136-0-0

Municipal Office, X  
Tiruvavarur. 26-12-49. X

*G. Narayanaiah*  
Commissioner. *W. R. S.*

*26.12.49* *26.12.49*

Report to accompany the Elementary Education Budget of Tiruvarur Municipality for 1950-51.

A. Schools.

1. Total number of schools ~~xxxx~~ 8
2. Total number of single teacher schools - Nil.
3. Number of Higher Elementary schools and in the names of the pre-vocational subjects taught in them. Nil.
4. Number of Higher Elementary schools that have yet to be introduced. There are no municipal High Elementary schools.

B. Accommodation:-

1. Number of schools having own buildings. 4
2. Number of schools held in rented buildings. 4

C. Staff:-

1. (a) Secondary grade. 5
- (b) Higher .. 29
- (c) Lower .. 1
2. Number of unqualified teachers. Nil.

D. Whether the time scales of pay are in force:- Yes.

2. The dates from which the time scales of pay introduced. From 1-9-1934
3. The scale of pay
  - (a) Lower grade. 23-1-33
  - (b) Higher grade. 30-1-45
  - (c) Secondary grade. 40-1-55-2-75

Certified that the provision made in the budget in regard to the staff and equipment is based on the actual requirements of each schools with reference to the recommendations of the Inspecting Officers as far as funds permit. The Municipal Elementary school, South Main Street is housed in the new building donated by Sri T.K.R.S. Dakshinamurthi Pillai with effect from 4-10-49. The site for new school building for Tiruthuripoondi Road schools (boys and girls) has been acquired and taken charge. A building will be constructed as per type design approved by the District Educational Officer, Tanjore with the kind donation of Sri K.T.R. Gopalakrishna Raju.

Municipal Office,  
Tiruvarur. 26-12-49.

*G. Narayanaiah*  
Commissioner.

*26.12.49*

*26.12.49*

Extract from the Proceedings of the Municipal Council, Tiruvarur  
at its urgent meeting held at 3 P.M. on 21st ~~Nov.~~ <sup>December</sup> 1949.

Subject No. 991.

The Revised Estimate of 1949-50 and the Budget Estimate of 1950-51 as passed by the Committee constituted in Council's Resolution No. 920 dated 21-11-49 together with the establishment schedule, for Council's approval.

Resolution:-

The Revised Estimate of 1949-50 and the Budget Estimate of 1950-51 as prepared by the Commissioner and scrutinised by the Budget Committee are passed.

II. Elementary Education.

1. Sanctioned to appoint one Secondary grade teacher in 1950-51.

2. The Establishment schedules prepared by the Commissioner are passed.

Sd. T.N. Sabapathi Mudaliar.  
Chairman.

(True Copy)

Municipal Office,  
Tiruvarur. 26-12-49.

Commissioner



R.C.No. 3059/48-Al.

Municipal Office, Tiruvarur

Dated 20-10-48

From

Sri.C.R.Narayanaswami B.A.,  
Commissioner, Tiruvarur Municipality.

To

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

Thro'

Chairman,  
Municipal Council, Tiruvarur.

Sir,

Sub:- Tax-Education-Levy in Municipal areas.

Ref:- Memorandum No. 51749.Cl/48-1 Education dated 17th  
September 1948

5908  
18603

Below A copy of this office R.C. No.3059/48 Al dated 7-9-48 sent through the Examiner of Local Fund Accounts, Madras, is here-with enclosed. The reply was therefore already sent.

Forwarded

7/11/48  
Chairman,  
Municipal Council, Tiruvarur.

Commissioner.

Copy of letter R.C.No.3059/48-Al dated 7-9-48 from the Municipal Commissioner, Tiruvarur to the Secretary to Govern-ment, Education & Public Health,Department, Madras.

Sub:- Tax - Education - levy in Municipal areas -  
proposals - submitted.

Ref:- G.O.MS.No.1606, Education dated 22-6-48.

This Council is levying Education Tax on buildings and agricultural lands and no education tax is levied on vacant sites. This Council in its resolution No.259 dated 9-8-48 has resolved to levy education tax on vacant lands also at 1½ half-yearly on the annual value of the vacant sites. The annual value of vacant sites measuring 320 sq.yds. or fraction thereof is estimated to be Rs.40/-. The probable income by levy of education tax in the basis as resolved by the Council will be Rs. 300/- per year. Copy of the Council's resolution is herewith enclosed.

Sd.C.R. Narayanaswamy,  
Commissioner.

(True Copy)

Municipal Office,  
Tiruvarur. 20-10-48.

Commissioner.

p.t.o.

Extract from the proceedings of the Municipal Council at its ordinary meeting held at 4 P.M. on 9-8-48.

Subject No. 259.

Office Note regarding the levy of Education tax on vacant lands in pursuance of G.O. Ms. No. 1606, Education dated 22-6-48.

Resolution:- Resolved to levy Education tax on all vacant sites within the Municipal limits at  $1\frac{1}{2}$  % per half year on the annual value.

Note:- The annual value of every 320 sq. yards or fraction thereof is estimated at Rs. 40/-

Sd. T. N. Sabapathi Mudaliar  
Chairman

/True Copy/

Commissioner.

R.C. No. 3059/48-41.

Enc:- One.

From

Sri C.R. Narayanaswamy, B.A.,  
Municipal Commissioner, Tiruvarur.

To

The Examiner of Local Fund Accounts,  
"Rushkyrum", 35/2 Mount Road, Madras.2.

Sir,

Sub:- Tax - Education - levy in Tiruvarur Municipality -  
definite revised proposals - submitted.

Ref:- Your letters L.F.No. 8472 dated 4-1-49 and L.F.No. 9046 dated 25-1-49.

The proposals regarding the levy of Education tax as instructed in G.O. MS. No. 1606 Education dated 22-6-48 are furnished in the form appended. As shown therein there will be an increase of Rs. 1140-9-0 per year in case the proposed rate of tax is levied.

Details as to how the above sum of Rs. 1140-9-0 will arrive at is also shown below for ready reference

p.t.o.

Income, that will accrue if the tax is levied at the rates in Col. 4 of the statement. .... Rs. 11,405- 9- 0

Tax now realised at the existing rate of tax as per Col. 3 of the statement ..... Rs. 10,265- 0- 0

*Increase of tax*

1,140- 9- 0

*Commissioner*  
8/4/48  
Commissioner.

Copy to the District Inspector of Local Fund Accounts, Tanjore.

$\frac{1}{4}$

| Nature of property on which tax is levied. | Existing rate of levy of education tax. | Percentage of education tax to property tax as levied. | Proposed rate of levy of education tax percentage | Financial implications of the proposals made. |
|--------------------------------------------|-----------------------------------------|--------------------------------------------------------|---------------------------------------------------|-----------------------------------------------|
| (1)                                        | (2)                                     | (3)                                                    | (4)                                               | (5)                                           |
| (1) Buildings.                             | 2½%                                     | 22.8%                                                  | 25% ↑                                             | Increase of Rs. 1140-9-0                      |
| (2) Agricultural lands.                    | 2½%                                     | 20 %                                                   | 25% A                                             |                                               |
| (3) Vacant lands.                          | Nil.                                    | Nil.                                                   | Nil.                                              |                                               |

*Commissioner*  
8/4/48  
Commissioner.  
*Tiruvankuram*

22 5

F.D

Extract from the L.A. note file regarding the E.E. budget of 'Tiruvavur' M.L. cl.

Para 10-(b) : E.E. Acct.

The estimates provide for the standard contribution of Rs. 4220/- to the E.E. Acct. The E.E. Acct. for 1950-51 is expected to close with a nil balance. The contribution provided in the estimates may stand, pending examination of the E.E. budget.

The general financial position of the council may be considered as satisfactory. The total rate of property tax in the M.P.E. is 20% per annum.

E.P. 4 (C, 1).

Para 10(b) :

The proposed contribution may stand.

$$\frac{1. B. M.}{2-2-50}$$

$$\frac{1}{4} \times \frac{35}{2} = \frac{35}{8} = 4 \frac{3}{8}$$

$$\frac{1}{7} \times \frac{5}{2} = \frac{5}{14} \times 16 = \frac{80}{14}$$

$$\frac{1}{7} \times \frac{5}{6} = \frac{5}{42} \times 4 = \frac{20}{42}$$

C.no: 1072/sv

B.E for 1950-51. Elementary Education Fund. Municipal Council, Durgam Cheruvu. Order passed. dt 2.4.51 (10)

From the Commissioner, Iribama Municipality

No: 2057 / 48-A, 21 5-2-1969 .....

From the Commission, Tiruvannamalai Municipality

No: 62-76/49 d/ 28. 12-'50 addressed to The Director of Public Instruction

From the Director of Public Instruction

No: 72 B<sub>3</sub> / 49-50 28.2.1950

✓ Order No: 1576

En 23.5.50.

The Government pass the following orders on the R.E for 1949-50 and the B.E for 1950-51 of the Elementary Education Fund of the municipal Council, Tirunelveli :-

2. R. E. 1949-50 :-

(i) The credit taken for Government  
for contribution under Section 37 of the Elementary Education  
Act should be reduced to Rs 5,908 with reference to G.O. Dt: No: 114 Edn G.O. Dt: 27th Oct 1969

(ii) The Council is permitted to increase the provision <sup>made</sup> under "expenditure - ordinary" from Rs 26,340 to Rs 28,490.

(iii) The  $\alpha R.E$  is expected to close with a balance of Rs 1,128.

3. B.E for 1950-51:-

p23 of (i) The Commissioner, District Municipality, is informed that the Government do not consider it necessary to increase <sup>any further</sup> the rate of Education tax on buildings and agricultural lands now levied ~~any~~ ~~there~~ and that the order in G.O. No. 3693 for dated the 1st December '49 will be applicable to vacant lands also. His proposal that Education tax may not be levied on vacant lands is not approved. He should immediately

(r) *ibid* Hm  
This is a subsidiary on  
reference, but is a  
very reference received  
after the Council's  
resolution for long of  
the time in valiant  
land to the others.

enforce the orders in G.O. No: 3693 En dated the 1st December 1949, if it was not done previously.

(ii) The B.E is expected to close with a deficit of Rs 42. The Council should economise expenditure to this extent.

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

LA  
3/5/50  
6/5/50  
CP/1

AM  
8/5/50

Annexure

p5 mps.

Note: (i) The rate of Education tax levied in this municipality is 2 1/2% of property rentals and the rate of Government Contribution is 1 1/3% of property rentals. As it is getting contribution of more than 50% of the rate of tax, it will not get any additional contribution under the vacant provision of the Government.

(ii) The B.E is expected to close with a small deficit of Rs 42. The Council proposed to increase the rate of Education tax on buildings and agricultural lands still further as at 'A' in p23 of. It does not seem necessary to increase the tax any further as the deficit is after all very small and can be absorbed by economising expenditure. The Council may be asked to do so. For orders.

(iii) In G.O: 3693 En dated 1-12-1949, the Council was directed to increase the rate of levy of Education tax within its area to 14 1/2% of property tax for annum or 2 1/2% of property rentals for annum as of 1-10-1949. Apparently, this order applies to vacant lands also. The Council since proposed to levy

21/5  
The Comm. Director  
Municipality (through  
the Comm.) with a  
copy of pages 3 to 4  
and 1 of  
The 2nd  
The Govt of Madras  
Copy to LA.  
35/5

pp 21-23 of

pp 1-2 of 1/1

Please see  
on 1/3 of the  
G.O. at 1/1

any Education tax on vacant lands, - Please see p 23 of, but the Council in its resolution no: 259 of 9.8.1948 resolved to levy Education tax on vacant lands at 2 1/2% per year on the annual value of properties. It does not appear necessary to comply with the Commission's request. He may be asked to enforce the orders in G.O: 3693 En of the 1st December 1949 immediately, if he has not done so previously.

(iv) Subject to orders, the draft above is for approval. LA may see to it.

LA  
3/5/50  
6/5/50  
6/5/50

AM  
8/5/50 LA

Edu. No. 1072/50-1-D  
9.5.50



The contribution from the General Fund to E.C. Edu. Fund viz Rs 4,220/- shown in the E.C. Edu. budget is the same amount provided for in the General Fund Budget. The file may be returned to Edu. Dept.

Education tax is leviable on vacant lands at the rate approved under M.C. E Act. The Council has no option but to levy it at that rate. The receipts from education tax presumably include receipts from the tax on vacant lands. In this view the last sentence in para 2(i) of the draft order above would appear unnecessary.

With these remarks this may be referred to Edu. Dept.

LA  
16/5

LA No: 19550-1C  
16.5.50.



Please see the LA note above. The draft order in pp 1-2 ante may now issue.

LA  
18/5/50  
21/5/50

AM  
22/5/50

1875750 Edm

# ANNEXURE.

Opening balance  
(as revised)

Rs  
1,128

## RECEIPTS:

1. Education tax 14,020
2. Fines and Penalties
3. Income from securities
4. School fees
2. Other receipts 30
6. Government Grant
  - (i) Under Section 37 of the E.E. Act 6,780
  - (ii) under the proviso to Sec. 37 of the Act. 3,180
  - (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 4,220

Total Ordinary 28,230

## CAPITAL

- Amount transferred from ordinary
- Total ordinary & capital 29,358
- Total including opening balance. 28,230

## EXPENDITURE.

- Rs
1. Staff:
    - Salaries & allowances } 23,730
    - Masters
    - Clerks & servants
    - Contribution to P.F. 700
    - Edn. tax-collection charges 1,780
  2. CONTINGENCIES & EQUIPMENT
    - Contingencies
      - House rent 700
      - Other items 700
      - D.A. 430
    - Equipment:
      - Furniture & apparatus 260
      - Library books & maps 100
      - Other items
  3. Prizes & scholarships 20
  4. Repairs to buildings 400
  5. Adult Education 580
  5. Interest on and re-payment of debt
  6. Repayment of advance to Govt.

Total:

## CAPITAL

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

29,400

42

82

B

1918

1919

1920

100

1920

80

1920

1921

100

100

100

A. 1

100

100

100

100

100

1920

100

1920